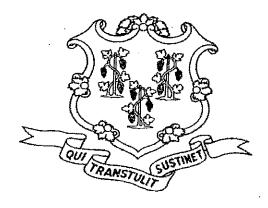
State of Connecticut



15,93

Annual Report of Long-Term Care Facility

		C	Cost Year 2	015		RECEIV	ED
Name of Facility (as	licensed)						2016
JACC Healthcare Ce			<u> </u>			-auto	
Address (No. & Street, W					OSMOE C	T. OF SOCIAL S OF CON AND A.	SERVICES ATE SETTINGS
Type of Facility							e de la seconda de la companya de la
☐ Chronic and C Nursing Home	Convalescent e only (CCNH)		Rest Home with Supervision on (RHNS)			pecify)	
Report for Year Begi 12/15/2014	nning		Report for Yea 9/30/2015	r Ending			
License Numbers:		CCNH 2397	RHNS		(Specify)	Me	dicare Provider 07-5425
Medicaid Provider N	umbers:	000020438	CNH	RI	INS	IC	F-IID
For Department Us	e Only						
Sequence Number Assigned	Signed and Notarized	Date Received	Sequence N Assign		Signed and	Notarized	Date Received

RECEIVED

FEB 23 2016

MYERS & STAUFFER LC

Table of Contents

Gene	ral Information - Administrator's/Owner's Certification	1
Gene	ral Information and Questionnaire - Data Required for Real Wage Adjustment	<u>1A</u>
Gene	ral Information and Questionnaire - Type of Facility - Organization Structure	2
Gene	ral Information and Questionnaire - Partners/Members	3
	ral Information and Questionnaire - Corporate Owners	3A
	ral Information and Questionnaire - Individual Proprietorship	3B
	ral Information and Questionnaire - Related Parties	4
Gene	eral Information and Questionnaire - Basis for Allocation of Costs	5
*****	eral Information and Questionnaire - Leases	6
	eral Information and Questionnaire - Accounting Basis	7
	dule of Resident Statistics	8
Sche	dule of Resident Statistics (Cont'd)	9
A.	Report of Expenditures - Salaries & Wages	10
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant	
	Administrators and Other Relatives	11
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant	
	Administrators and Other Relatives (Cont'd)	12
В.	Report of Expenditures - Professional Fees	13
	Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee	
	for Service Basis	14
C.	Expenditures Other than Salaries - Administrative and General	15
C.	Expenditures Other than Salaries (Cont'd) - Administrative and General	16
	Schedule C-1 - Management Services	17
C.	Expenditures Other than Salaries (Cont'd) - Dietary	18
C.	Expenditures Other than Salaries (Cont'd) - Laundry	19
C.	Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
	Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C.	Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
	Depreciation Schedule	23
	Amortization Schedule	24
C.	Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C.	Expenditures Other than Salaries (Cont'd) - Interest	26
C. C. D. D. F.	Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D.	Adjustments to Statement of Expenditures	28
D.	Adjustments to Statement of Expenditures (Cont'd)	29
F.	Statement of Revenue	30
G.	Balance Sheet	31
G.	Balance Sheet (Cont'd)	32
G.	Balance Sheet (Cont'd)	33
G.	Balance Sheet (Cont'd)	34
G.	Balance Sheet (Cont'd) - Reserves and Net Worth	35
H.	Changes in Total Net Worth	36
I.	Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2015	1	37
[J] LOC Househouse Control of the second				

Administrator's/Owner's Certification

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

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

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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner)	Date
			As swym)	2/18/11
Printed Name (Administrator)			Printed Name (Owner)	
John D. Hooker		5	See Page 3 In B WY NW IT	
Subscribed and Sworn	State of	Date	Signed (Notary Public)	Comm. Expires
to before me:	CF	2/16/16		9,30,18
Address of Notary Public			U	
75 Matthews	si Bri	obl CT	06010	

(Notary Seal)

JEANINE PILON Notary Public Connecticut My Commission Expires Sep 30, 2018

State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	tm	ent		Page	of
1				1A	37
Name of Facility		Period Cov	ered:	From	То
JACC Healthcare Center of Windham, LLC				12/15/14	9/30/15
Address of Facility 595 Valley Street, Willimantic, CT 06226-1901					
Report Prepared By		Phone Nun		Date	
Marcum LLP		203-781-96	500	2/1/2016	
Item		Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			ļ	
2. Laundry wages paid	\$				
3. Housekeeping wages paid	\$_				
4. Nursing wages paid	\$				
5. All other wages paid	\$				
6. Total Wages Paid	\$				
7. Total salaries paid	\$				
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire Type of Facility - Organization Structure

Name of Facility (as shown on license) JACC Healthcare Center of Windham, LLC CCNH License Numbers: Type of Facility (Check appropriate box(es)) Chronic and Convalescent Nursing Home only (CCNH) Type of Ownership (Check appropriate box) O Proprietorship O LLC Date Opened B77-867-5223 9/30/2015 2 37 Address (No. & Street, City, State, Zip) 595 Valley Street, Willimantic, CT 06226-1901 Rest Home with Nursing Supervision only (RHNS) Type of Facility (Check appropriate box) O Proprietorship Check appropriate box) O Proprietorship O LLC Date Opened Date Closed
JACC Healthcare Center of Windham, LLC CCNH License Numbers: CCNH CCNH CCNH CCNH CCNH CCNH CCNH CC
License Numbers: CCNH RHNS (Specify) Medicare Provider No. 07-5425 Type of Facility (Check appropriate box(es)) Chronic and Convalescent Nursing Home only (CCNH) Rest Home with Nursing Supervision only (RHNS) Type of Ownership (Check appropriate box) O Proprietorship © LLC O Partnership O Profit Corp. O Non-Profit Corp. O Government O Trust
License Numbers: Type of Facility (Check appropriate box(es)) Chronic and Convalescent Nursing Home only (CCNH) Rest Home with Nursing Supervision only (RHNS) Type of Ownership (Check appropriate box) O Proprietorship © LLC O Partnership O Profit Corp. O Non-Profit Corp. O Government O Trust
Type of Facility (Check appropriate box(es)) Chronic and Convalescent Nursing Home only (CCNH) Rest Home with Nursing Supervision only (RHNS) Type of Ownership (Check appropriate box) O Proprietorship O LLC O Partnership O Profit Corp. O Non-Profit Corp. O Government O Trust
Chronic and Convalescent Nursing Home only (CCNH) Rest Home with Nursing Supervision only (RHNS) Type of Ownership (Check appropriate box) O Proprietorship O LLC O Partnership O Profit Corp. O Non-Profit Corp. O Government O Trust
Nursing Home only (CCNH) Supervision only (RHNS) Type of Ownership (Check appropriate box) O Proprietorship O LLC O Partnership O Profit Corp. O Non-Profit Corp. O Government O Trust
Nursing Home only (CCNH) Supervision only (RHNS) Type of Ownership (Check appropriate box) O Proprietorship O LLC O Partnership O Profit Corp. O Non-Profit Corp. O Government O Trust
O Proprietorship O LLC O Partnership O Profit Corp. O Non-Profit Corp. O Government O Trust
O Proprietorship & EEC O Participants
Date Opened Date Closed
part opened
If this facility opened or closed during report year provide:
Has there been any change in ownership
or operation during this report year? O Yes O No If "Yes," explain fully.
Change of Ownership from Regency Heights (Ciena) as of 12/15/2015.
Administrator
Name of Administrator Nursing Home
John D. Hooker Administrator's NHA 001145
License No.:
Other Operators/Owners who are assistant administrators (full or part time) of this facility.
Name License No.:
N/A

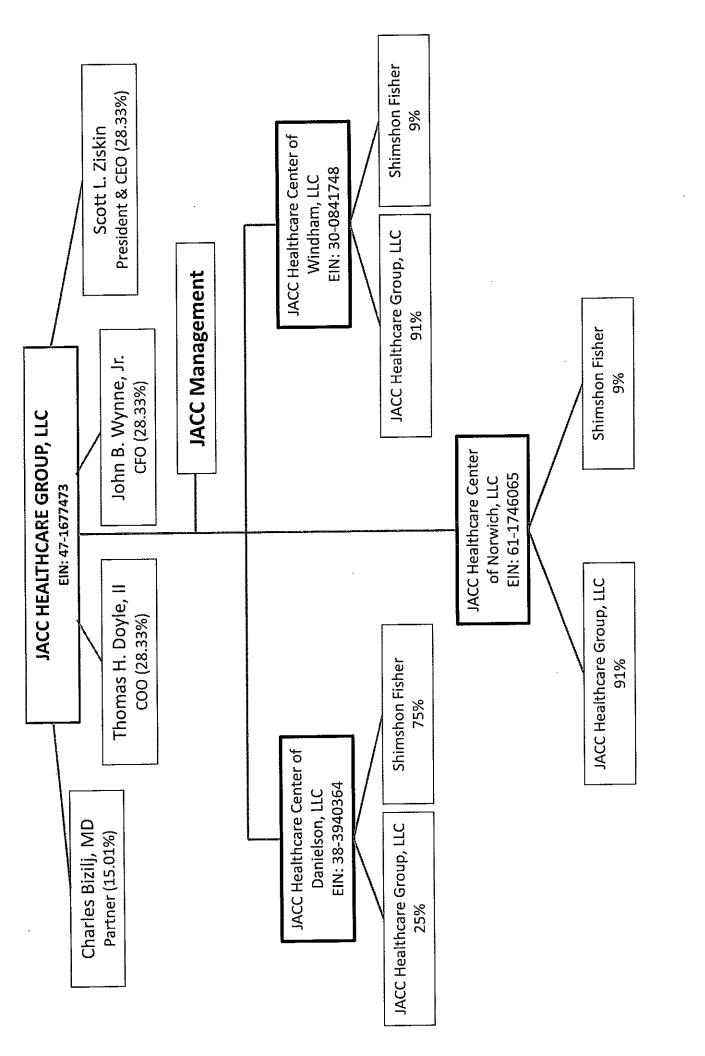
State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3 Rev. 10/2005

General Information and Questionnaire Partners/Members

Name of Facility			Report for Y	ear Ended	Page	01
JACC Healthcare Center of Win	ndham, LLC	2397	9/30/2015		3	37
Legal Name of Parti JACC Healthcare Center of Wi	nership/LLC	Business A 595 Valley Stree Willimantic, CT	et,	CT	or Town(Registered	
Name of Partners/Members	Busine	ss Address		Title	% Ov	vned
See Attached						
		÷.				_
			-			
	,					



General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year	Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2015		3A	37
If this facility is owned or operated as a corpo	ration, provide th	ne following inform	ation:		
Legal Name of Corporation	Busin	ess Address	State(s) in Whi	ch Incorp	orated
				· ·	
Name of Directors, Officers	Busin	ness Address	Title	No. Si Held by	
N/A					
Names of Stockholders Owning at Least 10% of Shares					
N/A					

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
IACC Healthcare Center of Windham, LLC	2397	9/30/2015	3B	37
If this facility is owned or operated as an individ	ual proprietorship,	provide the following informa	ation:	
O	wner(s) of Facility			
N/A				
			<u>***</u>	
				<u> ,</u>
	•			
				-
			i	

Annual Report of Long-Term Care Facility CSP-4 Rev. 10/2005 State of Connecticut

General Information and Questionnaire Related Parties*

Name of Facility JACC Healthcare Center of Windham, LLC	of Windham, LLC	License No. 239	No. 2397	R 9	Report for Year Ended 9/30/2015		Page 4	of 37
Are any individuals recei marriage, ability to contr	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	cility rela	ited throu		Yes © No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	e Name/Add lation on Pag	ress and ge 11 of the report.
Are any individuals or α including the rental of pr related through family as	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	or servic o this fa control,	es, cility, or busine	ss	O Yes O No			
association to any of the	association to any of the owners, operators, or officials of this facility?	of this fa	cility?			If "Yes," provide the following information:	e following i	nformation:
		Also	Also Provides	s	***************************************	Indicate Where		
Name of Related	Business	Good Non-R	Goods/Services to Non-Related Parties	ties to	Description of Goods/Services	Costs are Included in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No 9	**%	Provided	Page # / Line #	Reported	Related Party
JACC Management, LLC	177 Whitewood Road, Waterbury, CT 06708	0	0		Management Fees	Pg. 16 / Line m12	210,679	171,425
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	0	0	10% P	10% Physical Therapy	Pg. 13 / Line B5a	9,540	9,540
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	0	0	10% C	10% Occupational Therapy	Pg. 13 / Line B10a	9,242	9,242
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	0	0	10% S	10% Speech Therapy	Pg. 13 / Line B9a	2,018	2,018
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					

^{*} 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	License No	,	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397		9/30/2015	5	37
If the facility is licensed as CDH and/or RCH or	r provides A	IDS or TBI	services with special Medicaid	rates, co	osts
must be allocated to CCNH and RHNS as follow	ws:		•		
Item			Method of Allocation		
Dietary		Number of	meals served to residents		
Laundry		Number of	pounds processed		
Housekeeping			square feet serviced		
		Number of	hours of routine care provided	by EAC	H
Nursing			lassification, i.e., Director (or 0		
		Registered	Nurses, Licensed Practical Nur	ses, Aid	es and
		Attendants			
Direct Resident Care Consultants		Number of	hours of resident care provided	l by EAC	H
			(See listing page 13)		
Maintenance and operation of plant		Square feet			
Property costs (depreciation)		Square feet			
Employee health and welfare		Gross salar			
Management services			e cost center involved		
All other General Administrative expenses			rect and Allocated Costs		
The preparer of this report must answer the following	owing questi	ons applica			
1. In the preparation of this Report, were all	O Yes	O No	If "No," explain fully why suc	h allocat	ion was
costs allocated as required?	O 165	O 140	not made.		
				•	
2. Explain the allocation of related company ex	penses and a	ttach copy	of appropriate supporting data.		
N/A					
3. Did the Facility appropriately allocate and so	elf-disallow o	lirect and in	direct costs to non-nursing hon	ie cost ce	enters?
(e.g., Assisted Living, Home Health, Outpati	ient Services	, Adult Day	Care Services, etc.)		
	⊙ Yes	O No	If "No," explain fully why suc not made.	h allocat	ion was
			AS V MARTINE		

Annual Report of Long-Term Care Facility State of Connecticut 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	r Ended		- 63
JACC Healthcare Center of Windham, LLC			2397	9/30/2015			6 37
	Related * to	d * to					
	Owners,	ers,				,	
	Operators,	tors,				Annual	
	Officers	cers		Date of 7	Term of	Amount	Amount
Name and Address of Lessor	Yes	No	Description of Items Leased		Lease	of Lease	Claimed
GE Capital, 901 Main Ave, Norwalk, CT 06851	0	0	Copier	N/A - Lease N/ was assumed wa	N/A - Lease was assumed	2,142	2,142
Ecolab, Inc., 1350 Broadway # 1803, New York, NY	0	•	Dish Washer		N/A - Lease was assumed 1,138	,138	1,138
10010	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
1s a Mileage I og Book Maintained for All I eased Vehicles?	V besse	shicles,	O Yes	on o	Q	Total ***	3,280

Is a Mileage Log Book Maintained for All Leased Vehicles?

* 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	License No.	Report for Year Ended		Page	01
JACC Healthcare Center of Windh	2397	9/30/2015	·	7	37
The records of this facility for the p	period covered by this report	were maintained on the following basis:			
	Modified Cash				
Is the accounting basis for this		roma n 1. 5.			
P*************************************	Yes	If "No," explain.			
previous period? O	No		<u> </u>		

Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)			
1 Marcum LLP		555 Long Wharf Drive, New Haven, CT	06511		
2					
3					
4					
Services Provided by This Firm (de					
1 Medicaid & Medicare cost report, Ad	lvisory reimbursement consulting		\$	3,935	
2			\$		
3			\$		
4			\$		
			Charge for	Services Pr	ovided
			\$	3,935	
Are These Charges Reflected in the Eynend	liture Portion of This Report? If Ye	es, Specify Expense Classification and Line No.			
O Yes O No	Page 15, Line 1d	-2-121			
Legal Services Information	10-				
Name of Legal Firm or Independen	nt Attorney		Telephone 1	Number	
1 Murtha Cullina, LLP			860-240-60	00	
2 3					
4					
5					
Address (No. & Street, City, State,	Zip Code)				
1 185 Asylym Street; Hartford,					
2					
3					
4					
5					
Services Provided by This Firm (de	escribe fully)				
1 General Representation			\$	8,035	
2			\$		
3			\$		
4			\$		
5		•	\$		
-			Charge for	Services Pi	ovided
1			s	8,035	
L. The Change Balletted in the France	diture Portion of This Report? If V	es, Specify Expense Classification and Line No.	<u> </u>	7	
	Page 15, Line 1e	and arterially made announce announce and arterial arterial and arterial and arterial arterial and arterial arterial and arterial arteri			
⊙ Yes O No	1 050 10, 5110 10				····

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-8 Rev. 9/2002

Schedule of Resident Statistics

Name of Facility			License No.	Vo.			Report for	Report for Year Ended	, p		Page	Jo
JACC Healthcare Center of Windham, LLC			2	2397			9/30/2015	2			8	37
					P	eriod 10/	Period 10/1 Thru 6/30	30		Period 7/1 Thru 9/30	Thru 9/3	0
	Total All	Total CCNH	Total RHNS	Total	,					1	, ,	
	Levels	Level	Level	(Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNE	KHINS	(Specify)
1. Certified Bed Capacity						_						
 A. On last day of PREVIOUS report period 									120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period									103	103		
B. As of midnight of THIS report period	26	76			103	103			76	76		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,853	3,853			2,671	2,671			1,182	1,182		
B. Medicaid (Conn.)	24,619	24,619			16,794	16,794			7,825	7,825		
C. Medicaid (other states)												
D. Private Pay	1,398	1,398			1,060	1,060			338	338		
E. State SSI for RCH												
F. Other (Specify) Managed Care	722	227			215	215			12	12		
G. Total Care Days During Period (3A thru F)	30,097	30,097			20,740	20,740			9,357	9,357		
~	cp 80											
A. Medicald Bed Reserve Days R. Other Red Reserve Days												
1 2 1	30,097	30,097			20,740	20,740			9,357	9,357		

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Faci	lity				ise No.					for Year			Page	01
JACC Health	care Cer	iter of W	Vindham, LLC	2	2397					9/30/201	.5		9	37
			in the certified l		pacity du	ring t	he repo	rt yea	r?	0	Yes	•	No	
11 1113	(Change	_	Ch	ange	in Bed	s		Car	pacity Afte	er Change		
~	-				Lost	anige		Gaine	d					
Date of	CCNH	RHNS	(Specify)		LUST					1				
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason fo	or Change
	(1)	(2)	(3)	(*)	(2)	(5)	(-/	(-)	(-)					
	1													
										<u> </u>				
			in certified bed 90 days followin			the r	eport y	ear (as	s report	ed in iten	1 4 above)	provide the nun	nber of	
			Change in R			-				CC	NH	RHNS	(Spe	cify)
1st chan	ge													······································
2nd char														
3rd char														
4th char			I Data an Cont		20 of Co	ot Vo	02			<u> </u>		<u> </u>		
6. Number	of Resid	ients an	d Rates on Sept Medicare	ember	Medi	caid	aı	Γ		Se	elf-Pay		Other Stat	te Assisted
			Modicare	-	111001									
	Item		CCNH	٥	CONH	RI	HNS	C	CNH	R.I	INS	(Specify)	R.C.H.	ICF-MR
No. of R	Lesidents	3	9		85				3				Maria Salah Sa	
Per Dier	n Rate				h seem					1000				
a. One			Various	<u> </u>	237.57				380.00	<u> </u>		·		
b. Two	bed rms	•	Various	-	237.57	-			380,00					
c. Three		e												
bed	rms.			<u>L</u>				<u> </u>						
	umber of		al Therapy Tread	tments	5					ТО	TAL 1,661	CCNH 1,661	RHNS	(Specify)
			lusive of Part B)										
	1. Ma	intenanc	e Treatments							ļ	1,787	1,787		
		torative	Treatments							ļ				
	, Other				··						5,753 9,201	5,753 9,201		
			Therapy Treat		-					CONCRUSA COLO	9,201	9,201		
			Therapy Treatr	nents							200	200		
A	. Medic	are - Par	lusive of Part B	١										
l ^b			ce Treatments	,						PHONE CONTRACTOR	175	175	Free Law Service Service Leverages	
			Treatments											
C	. Other	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									508	508		
		Speech	Therapy Treatn	ients							883	883		
			ational Therapy		ments									
l A	. Medic	are - Par	rt B							Alimani diramini da	1,527	1,527		
В	. Medic	aid (Exc	clusive of Part B)								1 202		
			ce Treatments							 	1,702	1,702	 	
		storative	Treatments							-	6,051	6,051		
	Other	Occupa	tional Therapy	Treat	ments						9,280	9,280		
i D	. I VIAL	оссира	women amerupy	* 2 PAPE						1		·		

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Are time records maintained by all individuals receiving compensations. Item CC A. Salaries and Wages* 1. Operators/Owners (Complete also Sec. I of Schedule A1) 2. Administrator(s) (Complete also Sec. III of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper	397 on? CNH 114,112 180,862 34,057 38,086 286,029	Hours 1,671 8,059 875 1,394 16,965 1,724 11,613	Report for Year 9/30/2015 Yes Total Cost an RHNS	0	Page 10 No (Specify)	of 37 Hours
Are time records maintained by all individuals receiving compensations. Item C.C. A. Salaries and Wages* 1. Operators/Owners (Complete also Sec. I of Schedule A1) 2. Administrator(s) (Complete also Sec. III of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	2NH 114,112 180,862 34,057 38,086 286,029 33,306 182,027 66,898	Hours 1,671 8,059 875 1,394 16,965 1,724 11,613 2,342	Yes Total Cost at RHNS	Hours Hours	No	
Item CC A. Salaries and Wages* 1. Operators/Owners (Complete also Sec. I of Schedule A1) 2. Administrator(s) (Complete also Sec. III of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	114,112 180,862 34,057 38,086 286,029 33,306 182,027 66,898	Hours 1,671 8,059 875 1,394 16,965 1,724 11,613 2,342	Total Cost and RHNS	Hours Hours		Hours
A. Salaries and Wages* 1. Operators/Owners (Complete also Sec. I of Schedule A1) 2. Administrator(s) (Complete also Sec. III of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	114,112 180,862 34,057 38,086 286,029 33,306 182,027 66,898	1,671 8,059 875 1,394 16,965 1,724 11,613	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages* 1. Operators/Owners (Complete also Sec. I of Schedule A1) 2. Administrator(s) (Complete also Sec. III of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	114,112 180,862 34,057 38,086 286,029 33,306 182,027 66,898	1,671 8,059 875 1,394 16,965 1,724 11,613			(Specify)	Hours
A. Salaries and Wages* 1. Operators/Owners (Complete also Sec. I of Schedule A1) 2. Administrator(s) (Complete also Sec. III of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	114,112 180,862 34,057 38,086 286,029 33,306 182,027 66,898	1,671 8,059 875 1,394 16,965 1,724 11,613			(Specify)	Hours
A. Salaries and Wages* 1. Operators/Owners (Complete also Sec. I of Schedule A1) 2. Administrator(s) (Complete also Sec. III of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	114,112 180,862 34,057 38,086 286,029 33,306 182,027 66,898	1,671 8,059 875 1,394 16,965 1,724 11,613			(Specify)	Hours
1. Operators/Owners (Complete also Sec. I of Schedule A1) 2. Administrator(s) (Complete also Sec. III of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	180,862 34,057 38,086 286,029 33,306 182,027	8,059 875 1,394 16,965 1,724 11,613				
of Schedule A1) 2. Administrator(s) (Complete also Sec. III of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	180,862 34,057 38,086 286,029 33,306 182,027	8,059 875 1,394 16,965 1,724 11,613				
2. Administrator(s) (Complete also Sec. III of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	180,862 34,057 38,086 286,029 33,306 182,027	8,059 875 1,394 16,965 1,724 11,613				
of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	180,862 34,057 38,086 286,029 33,306 182,027	8,059 875 1,394 16,965 1,724 11,613				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	180,862 34,057 38,086 286,029 33,306 182,027	8,059 875 1,394 16,965 1,724 11,613				
of Schedule A1) 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	34,057 38,086 286,029 33,306 182,027	8,059 875 1,394 16,965 1,724 11,613 2,342				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	34,057 38,086 286,029 33,306 182,027	8,059 875 1,394 16,965 1,724 11,613 2,342				
operator, clerks, receptionists, etc.) 5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	34,057 38,086 286,029 33,306 182,027	875 1,394 16,965 1,724 11,613 2,342				
5. Dietary Service a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	38,086 286,029 33,306 182,027 66,898	1,394 16,965 1,724 11,613 2,342				
a. Head Dietitian b. Food Service Supervisor c. Dietary Workers 6. Housekeeping Service a. Head Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services	38,086 286,029 33,306 182,027 66,898	1,394 16,965 1,724 11,613 2,342				
c. Dietary Workers 6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	286,029 33,306 182,027 66,898	16,965 1,724 11,613 2,342				
6. Housekeeping Service a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	33,306 182,027 66,898	1,724 11,613 2,342				
a. Head Housekeeper b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	33,306 182,027 66,898	11,613 2,342		ACCESSION.		
b. Other Housekeeping Workers 7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	182,027 66,898	11,613 2,342				
7. Repairs & Maintenance Services a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	66,898	2,342				
a. Engineer or Chief of Maintenance b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services						
b. Other Maintenance Workers 8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services						
8. Laundry Service a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services		1,364				
a. Supervisor b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	A STATE OF THE PARTY OF THE PAR	1700		Oresion and St		
b. Other Laundry Workers 9. Barber and Beautician Services 10. Protective Services 11. Accounting Services			302 1211112 1210 12 17 2000	400000000000000000000000000000000000000		
9. Barber and Beautician Services 10. Protective Services 11. Accounting Services	74,244	4,972				
11. Accounting Services						
						no la company de la company
a. Head Accountant						
		ļ				
b. Other Accountants					Sentente l'agree	
12. Professional Care of Residents	100.004	2 106				
	159,094	3,125			in the second second	
b. RN	416,139	11,384				
	220,693					
c. LPN	225					
	927,744	30,142	ACCRET MANAGEMENT CONTRACTOR AND ADDRESS OF THE PARTY OF	DETALLONDO	11000 SACREDOE SACREDO	- COLUMNIA DE LE TENNIA DE LA COLUMNIA DE LA COLUMN
2. Administrative**						
	144,262					
	100,419					
f. Speech Therapists	30,852					
g. Occupational Therapists	91,026		<u> </u>			
	105,633	5,327		En compression M.	2000225-6405-65	danta kepitan 21
i. Physicians			an Carlo de Carlo	2.0		
Medical Director Utilization Review						
3. Resident Care***						
						36-74-5
ii Olive (Openi))	中华2001年至3月		PACE CONTRACTOR OF THE PACE OF		- Trouble Manager (- And annual purpose
j. Dentists						
k. Pharmacists						
Podiatrists		<u> </u>				
m. Social Workers/Case Management	52,899	2,474				
n. Marketing		A CONTRACTOR OF THE PARTY OF TH				T-769-9-1-5-2
o. Other (Specify)	72.012	2,885				
See Attached Schedule A-13. Total Salary Expenditures 4,	72,913 364,658					

^{*} 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)

	CC	NH	RH	INS	(Spe	cify)
Position	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 34,293	1,273				<u> </u>
Medical Records	\$ 38,620	1,612				<u> </u>
						
				·		
		1.		1.1		
	1,57				·	
	F 1			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
		-	15 to 25 to			
		10.00		Barry Bri		
	etti Kilike	1847.184	F 1. (\$4.) \$1			
		<u> </u>				-
			1.5			
		ta settina ili				
		<u> </u>	1130,70	i North		
Total	\$ 72,913	2,885	\$ -	3 3 4 1 1	\$ -	

Schedule of Other Fees (Page 13)

	cc	NH	RH	INS	(Spe	cify)
Service	\$	Hours	\$	Hours	\$	Hours
	-					
Audiology	\$ 1,426	29				
Optometrist	\$ 303	.5				
Physician	\$ 400	. 8				
State Appointed Nurse Consultant	\$ 23,400	156	- T			
				1 10 15		in the second
			1 1 1 1 1 1 1			
	ett servi in de julia	计分词分类 医毒素	erra i a sa		<u> </u>	- 40°
	5 1 1 7 E.S.			evit to the		
			1	Barrie .		
		5 52 5			1,424	
			31.3	As the	14.1 Mag	
				i ll la teat		10
						+ +
		-				
Total	\$ 25,529	198	s -	_	\$ -	-

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*

nter of Windha			I icone No		Report for	Report for Vear Ended		Рясе	Jo
JACC Healthcare Center of Windham, LL			LICCIPATION.		זאר אור דימו	I can Lincon		- -	; t
	Ç		2397		9/30/2015			11	37
	Salary Paid	aid							
			Fringe Benefits and/or Other	_ 	Total	Line Where		Total	
Name	H RHINS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Hours Worked	Claimed on Page 10	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section I - Operators/Owners									
						-			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

^{**} Include all employment worked during the cost year.

State of Connecticut

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*

(1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		7	יוושיפונפנו	I icange Mo	Tibololali fathinisharoto and Carot for Year Ended	Report for Vear Ended	var Ended		Page	of
Name of Facility (as Incensed)				LICELISC INC.		T for modest	to the contract of the contrac	•	- Po	;
JACC Healthcare Center of Windham, LLC	ım, LLC			2397	State of the state	9/30/2015			12	37
		Salary Paid	71							
				rringe Benefits and/or Other					Total	
Name	CCNH	RHINS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Total Hours Claimed on Worked Page 10		Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section III - Administrators***										
John D. Hooker	114,112		-	Non Discrim	Administrator	1,671 A2	A2			
Section IV - Assistant Administrators										
	1	1 1 1 1	1. 2. 2. 2. 2. 2. 2. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.		Law Ting of the control of the control of the control of					

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

^{**} Include all other employment worked during the cost year.

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

irumio or ruomity	License No.		Report for Yo 9/30/2015	ear Ended	Page 13	of . 37
JACC Healthcare Center of Windham, LLC			Total Cost a	and Hours		
2. 10 · 利用 建筑 (Total Cost a	ind Hours		
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee	FE TIME	170010				
for service basis in lieu of salary						
(For all such services complete Schedule B1)						
Dietitian			Particular Section Control of the Co			
2. Dentist	10,624	212				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy	and an inches					
a. Resident Care	146,903	2,304				
b. Other						
6. Social Worker	5,400	72				
7. Recreation Worker						To the second control of the later was the
8. Physicians						
a. Medical Director (entire facility)	38,500	162				
b. Utilization Review						
(Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee	-					
(Quarterly meetings) 2. Pharmaceutical Committee		<u></u>	<u></u>			<u> </u>
(Quarterly meetings)						
3. Staff Development Committee						
(Once annually)					200	
e. Other (Specify)						
		4.50	EMANANE OF THE EAST			
9. Speech Therapist	22.457	370				
a. Resident Care	23,457	370				
b. Other						
10. Occupational Therapist	151,060	2,367				Transfer to the second
a. Resident Care	131,000	2,307				
b. Other 11. Nurses and aides and attendants						
a. RN						
1. Direct Care	41,332	497			200 alexander	7.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1
2. Administrative***	12,002					
b. LPN						
1. Direct Care		A STATE OF THE PARTY OF THE PAR	A STATE OF THE PARTY OF THE PAR			
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	25,529	198				
B-13 Total Fees Paid in Lieu of Salaries	442,805	6,182				1

^{*} Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

Report of Expenditures Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility	License No.		Report for Y	ear Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397		9/30/2015		14	37
Name & Address of Individual	Full Explanation of Service		* to Owners, rs, Officers No	Expla	nation of Relat	ionship
Healthdrive Dental Group, LLC, 898 Worchester St, Ste 130, Wellesley, MA 02482-3744	Dentist	0	0	N/A		
Select Rehabilitation, Inc., 550 Frontage Rd., STE 2415, Northfield, IL 60093	Physical, Occupational & Speech Therapy	0	0	N/A		
Synergy Therapy Services LLC, 44 Bluff Point Rd., South Glastonbury, CT 06703	Physical, Occupational & Speech Therapy	•	0	Wife of Scott 2	Ziskin 	
William H. Johnson, Inc., PO Box 1354, Belchertown, MA 01007	Social Worker	0	0	N/A		
RALPH J. LAGUARDIA M.D., P.C; 10 Higgins HWQ STE4; Mansfield Center, CT 06250	Medical Director	0	0	N/A		
Connecticut Multispecialty group, 2110 Silas Deane Highway, Rocky Hill, CT 06067	Medical Director	0	0	N/A		· · · · · · · · · · · · · · · · · · ·
CHARLES A. SHOOKS MD; Quarry Street Internal Medicine; 90 Quarry St, STE 1;	Medical Director	0	0	N/A	· -	
The Nurse Network, LLC, 653 Main Street, Plantsville, CT 06479	RN's	0	0	N/A		
Healthdrive Audiology Group, 888 Worcester St., Wellesley, MA 02482-3744	Audiology	0	0	N/A		
Healthdrive Eyecare Group, 888 Worcester St., Wellesley, MA 02482-3744	Optometrist	0	0	N/A		
Quarry Street Internal Medicine; 90 Quarry St, STE 1; Willimantic, CT 06226	Physician	0	0	N/A		
Janet Williams, 100 Bull Hill Road, Colchester, CT 06415	State Appointed Nurse Consultant	0	0	N/A		
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			*15

^{*} Use additional sheets if necessary.

^{**} Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility L	icense No.		Report for Ye	ear Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397		9/30/2015		15	37
The state of the s	<u> </u>					
					2222	(0 10)
<u>Item</u>			Total	CCNH	RHNS	(Specify)
 Administrative and General 						
 a. Employee Health & Welfare Benefits 				211.000		
Workmen's Compensation		\$	311,898	311,898		
2. Disability Insurance		\$	7,160	7,160		
3. Unemployment Insurance		\$	114,201	114,201		
4. Social Security (F.I.C.A.)		\$	302,542	302,542		
5. Health Insurance		\$	431,073	431,073		
6. Life Insurance (employees only)						
(not-owners and not-operators)		\$	3,082	3,082		
7. Pensions (Non-Discriminatory)		\$				
(not-owners and not-operators)						
8. Uniform Allowance		\$				
9. Other (Specify)		\$	318	318		
See Attached Schedule			100			
b. Personal Retirement Plans, Pensions, and		\$				NAMES OF THE PERSON NAMES OF T
Profit Sharing Plans for Owners and						
Operators (Discriminatory)*				226		
c. Bad Debts*		\$	42,216	42,216		
d. Accounting and Auditing		\$	3,935	3,935		
e. Legal (Services should be fully described of	n Page 7)	\$	8,035	8,035		
f. Insurance on Lives of Owners and		\$	****			
Operators (Specify)*						
g. Office Supplies		\$	13,653	13,653		
h. Telephone and Cellular Phones						
1. Telephone & Pagers		\$	16,024	16,024		
2. Cellular Phones		\$	1,031	1,031		
i. Appraisal (Specify purpose and		\$				
attach copy)*						
unuen copy)						
j. Corporation Business Taxes (franchise tax))	\$	And the second s			
k. Other Taxes (Not related to property - See	Page 22)					
1. Income*	.5 -7	\$	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLU		A PART NEED ASSESSMENT AND ANALYSIS OF SECURITY	
2. Other (Specify)		\$				
See Attached Schedule		*		1576		
3. Resident Day User Fee		\$	551,649	551,649	2,000	
Subtotal		\$		1,806,817		
Suviviat		<u> </u>	1 .,555,527	<u> </u>	tals forward t	o novt nage)

^{*} Facility should self-disallow the expense on Page 28 of the Cost Report.

*** DO NOT Include Holiday Parties / Awards / Gifts to Staff

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

Attachment Page 15

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

Description			CCNH	RHNS	(Specify)
			-		-
		4.5			
,				1 1	
Total	<u></u>	· · ·	\$ -	\$ -	\$ -

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

Name of Facility	License No.		Report for Y	Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397		9/30/2015		16	37
Item			Total	CCNH	RHNS	(Specify)
	s Brought Forwa	rd:	1,806,817	1,806,817		•
I. Travel and Entertainment						
Resident Travel and Entertainment		\$				
2. Holiday Parties for Staff		\$	1,083	1,083		
3. Gifts to Staff and Residents		\$				
4. Employee Travel		\$	1,859	1,859		
5. Education Expenses Related to Seminars and	Conventions	\$	1,754	1,754		
6. Automobile Expense (not purchase or depre	ciation)	\$				
7. Other (Specify)		\$			an an an ann an ann an an an an an an an	Name and the State of the State
See Attached Schedule						
m. Other Administrative and General Expenses						
1. Advertising Help Wanted (all such expenses)	\$	5,053	5,053		
2. Advertising Telephone Directory (all such ex	(penses)***	\$				
3. Advertising Other (Specify)***		\$	3,546	3,546	esessemble establishment	
See Attached Schedule						
4. Fund-Raising***		\$		S		
5. Medical Records		\$	135	135		
6. Barber and Beauty Supplies (if this service is		\$	THE COMMENTS OF A STREET AND A STREET	The second secon	Anna ann ann an ann an ann an ann an an a	
directly and not by contract or fee for service	;)***					100
7. Postage		\$	2,043	2,043		·
* 8. Dues and Membership Fees to Professional		\$	6,740	6,740		
Associations (Specify)						
See Attached Schedule						
8a. Dues to Chamber of Commerce & Other Non-A	llowable Org.***	\$				
9. Subscriptions		\$	3,080	3,080		
10. Contributions***		\$			THE RESERVE AND ADDRESS OF THE PARTY.	
See Attached Schedule						
11. Services Provided by Contract (Specify and		\$	55,197	55,197		
Schedule C-2, Page 21 for each firm or indi	vidual)			4 3 2 5 5 5		
12. Administrative Management Services**		\$	210,679	210,679		
13. Other (Specify)		\$	40,464	40,464		74 TO 15 P.
See Attached Schedule	- · · · ·			Control of		
C-14 Total Administrative & General Expenditures		\$	2,138,450	2,138,450		
* D time bade Carbon intions, which should go it	·					

^{*} 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	<u>-</u>	CCNH	RHNS	(Specify)
	;			
Total Other Travel and Entertainment		\$ -	\$ -	\$ -

Schedule of Other Advertising

Description		CCNH	RHNS	(Specify)
2000.1940.0		-		
Advertising - Promotional		\$ 3,546		
THE THE PROPERTY OF THE PROPER	in the same	-		
Total Other Advertising		\$ 3,546	\$ -	<u>s</u> -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	 1		
			}
Total Contributions	 s -	\$ -	<u> \$</u>

Schedule of Other Administrative and General

Description		(CCNH	RH	NS	(Spe	cify)
	19.00		-				
Bank Charges		\$	3,774				
Printing		\$	15				
License & Permits		\$	2,179			<u> </u>	
Fines & Penalties		\$	27,563			1	
Food for Employees		\$	6,933			 	
		 					
		\vdash				-	
Total Other Administrative and General		s	40,464	\$	-	\$	

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended 9/30/2015	Page of 17 37
JACC Healthcare Center of Windham, LL		7/30/2013	
	Cost of	P. II Description of Mount Compine	Indicate Where Costs are Included in Annual
Name & Address of Individual or Company Supplying Service	Management Service	Full Description of Mgmt. Service Provided	Report Page #/Line #
JACC Management, LLC	l	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

		N	ote or	1 Page 5)						
Nam	e of Facility		License	No.			ear Ended	Page		of
JAC	C Healthcare Center of Windham, LLC			2397	9/3	30/2015		18		37
	Item			Total	C	CNH	RHNS	2)	Speci	fy)
2.	Dietary									
	a. In-House Preparation & Service									
	1. Raw Food		\$		<u> </u>	191,526				
	2. Non-Food Supplies		\$	39,162		39,162				*******
	3. Other (Specify)		\$							
	7		<u> </u>	2.224		2,234				
l	b. Purchased Services (by contract other		\$	2,234		2,234				
	than through Management Services)							-		
	(Complete Schedule C-2 att. Page 21)		Φ.				The state of the s			27-24-19-2
	c. Management Services**		<u>\$</u>		 					
	d. Other (Specify)		Ф							
OF.	Total Dietary Expenditures (2a + b + c + d)	_	\$	232,922	E STORY CONTRACTOR	232,922				
2C.	Total Dictary Experimentes (24 5 5 4)			1	╁ ┈	· <u>·</u>				
				Total	_	CNH	RHNS	1 6	Spec	ifv)
2F.	Dietary Questionnaire			10tai	 	CIVII	Idino	1	<u> </u>	
G.	Resident Meals: Total no. of meals served per							٠		
H.	Is cost of employee meals included in 2E?	0	Yes	<u> </u>	No					
-	The second secon	\circ	Yes	0	No		If yes, specify			
I.	Did you receive revenue from employees?		103		110		amt.			
J.	Where is the revenue received reported in the	Cost	Report	? (Page/Line I	tem)					
	Is cost of meals provided to persons other						If yes, specify			
K.	than employees or residents (i.e., Board	0	Yes	•	No		cost.			
	Members, Guests) included in 2E?							<u> </u>		
Ţ.	11 - 4 d from those monte?	\cap	Yes	0	No		If yes, specify			
L.	Is any revenue collected from these people?						amt.			
M.	Where is the revenue received reported in the	Cos	Report	? (Page/Line	tem)					
	Is cost of food (other than meals, e.g., snacks						If yes, specify			
N.	at monthly staff meetings, board meetings)	0	Yes	•	No		cost.			
-"	provided to employees included in 2E?						+000			
-	-	 -					If yes, specify			
О.	Is any revenue collected from employees?	0	Yes	•	No		amt.			
<u> </u>			- D	νο (Dσ t	Itares					
P.	Where is the revenue received reported in the	Cos	t Kepor	r (rage/Line	neili)	·		 	-	

^{*} Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

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

Name of Facility JACC Healthcare Center of Windham, LLC			License	No. 2397		ort for Y 0/2015	ear Ended	Page 19	of 37
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							•••
	Item			Total	<u>C</u>	CNH_	RHNS	(S	pecify)
	Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies,		Lbs.						
	gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	12,088		12,088			
	 Employee items including uniforms, gowns, etc. washed, ironed and/or 		Lbs.						
	processed.***		Amt. \$						
	3. Personal clothing of residents		Lbs.				. '		
	washed, ironed, and/or processed.***		Amt. \$						
	4. Repair and/or purchase of linens.***		Lbs.						
			Amt. \$						
	b. Purchased Services (by contract other		\$	4540-5420-5	74420				
	than through Management Services)								
	(Complete Schedule C-2 att. Page 21)		<u> </u>				aperation of the second		
	c. Management Services**		\$		ļ	5 160			
	d. Other (Specify)		\$	5,468		5,468			
<u></u>	Laundry Supplies		\$	17.556		17,556			
3E.	Total Laundry Expenditures (3a+b+c+d)		þ	17,556	<u></u>	17,330			
3F.	Laundry Questionnaire						If yes,		
G.	Is cost of employee laundry included in 3E?	0	Yes	•	No		specify cost.		
H.	Did you receive revenue from employees?	0	Yes	•	No		If yes, specify amt.		
I.	Where is the revenue received reported in the Co	st I	Report?		(Pa	age/Line	Item)		
J.	T. C. (Classification persons other		Yes		No		If yes, specify cost.		
K.	Did you receive revenue from these people?	0	Yes	•	No		If yes, specify amt.		
L.	Where is the revenue received reported in the Co	ost]	Report?		(P	age/Line	Item)	·	

^{*} Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4. All allocations should add to total recorded in 3E.

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

^{***} Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Rep	ort for Year E	nded	Page	of
JACC Healthcare Center of Windham, LLC	2397		9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft, Serviced					
a. In-House Care	by Personnel					
 Supplies - Cleaning (Mops, 	Amt.	\$	29,965	29,965		
pails, brooms, etc.)						
b. Purchased Services (by contract other	Sq. Ft. Serviced					
than through Management Services)	by Personnel					
(Complete Schedule C-2 att.	Amt.	\$				
Page 21)						
c. Management Services*		\$				
d. Other (Specify)		\$				
4E. Total Housekeeping Expenditures (4a +	b+c+d	\$	29,965	29,965	A - 4	
5. Resident Care (Supplies)**			er.			
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	175,741	175,741	7844949 000 24 000 000 1 5 000 200	THE RESIDENCE OF THE PROPERTY OF THE
Omnicare						
 b. Medicine Cabinet Drugs 		\$	65,902	65,902		
c. Medical and Therapeutic Supplies		\$				
d. Ambulance/Limousine***		\$	8,664	8,664		
e. Oxygen						
For Emergency Use		\$				
2. Other***		\$	19,552	19,552		
f. X-rays and Related Radiological		\$	8,661	8,661	NATIONAL TRANSPORTATIONS	
Procedures***						
g. Dental (Not dentists who should be incl	luded under	\$				
salaries or fees)						
h. Laboratory***		\$	12,027	12,027		
i. Recreation		\$	21,535	21,535		
j. Other (Specify)****		\$	153,558	153,558	7-1000 A 19 (00000000000000000000000000000000000	Charles and Charle
See Attached Schedule						
5K. Total Resident Care Expenditures (5a - 5	j)	\$	465,640	465,640		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
PPD Medical Supplies	\$ 76,208	·普里·莱尔尔。	
Diapers/Disposables	\$ 22,370		
Tube Feeding (Non Part B)	\$ 2,867		
IV Therapy/RT Exp	\$ 26,367		
Med Equip Rental - Wound Vac Rental	\$ 4,927		
Med Equip Rental - Rent to own Mattresses, Lifts, Frames, Slings	\$ 18,569		
Med Equip Rental - Oxygen Rental	\$ 1,330		
Physical Therapy Supplies	\$ 695		
Occupational Therapy Supplies	\$ 225		
		1	
		7 (2 As 7) (
		<u> </u>	
	11.00		
Total Other Resident Care	\$ 153,558	\$ -	\$ -

State of Connecticut Annual Report of Long-Term Care Facility CSP-21 Rev. 10/2001

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

Name of Facility 1ACC Healthcare Center of Windham. LLC	Vindham, LLC			License No. 2397	Report for Year Ended 9/30/2015				Page of 21 37
		Related ** 1	** to Owners,		A BALLLA CALLANDER BY				
		Operators, Officers	Officers				Fotal Cost/	Total Cost/Page Ref.***	
Name of Individual or Company	Address	Yes	Ño	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHINS	(Specify)	Pg Line
Wescom Solutions. Inc.	#213, Minneapolis, MN 55416	0	•	N/A	A/R Internet software - PCC	16,352			16 m11
ADPIJC	PO Box 842875, Boston, MA 02284-2875	0	•	N/A	Payroll Processing Fees	15,687			16 m11
CWPM LLC	25 Norton Place Plainville, CT 06062	0	•	N/A	Trash & Recycle Removal	15,720			22 6f
A CONTRACTOR OF THE PARTY OF TH		0	0						
		0	0						
	T. III. T. IIII. T. III. T. II	0	0						
		0	0		and the state of t				
		0	0	and declaration					
		0	0						
		0	0						
Annual policy and the second s		0	0						
		0	0						
		0	0						
		0	0						

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

^{**} Refer to Page 4 for definition of related.

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

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

Name of Facility License No.	Report for Ye	ear Ended		Page	of
JACC Healthcare Center of Windham, LLC 2397	 9/30/2015			22	37
Item	Total	CCNH	RHNS	(Spe	cify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 64,588	64,588			
b. Heat	\$ 810	810		ļ	
c. Light & Power	\$ 93,907	93,907		ļ <u>-</u>	
d. Water	\$ 34,411	34,411			
e. Equipment Lease (Provide detail on page 6)	\$ 3,280	3,280			
f. Other (itemize)	\$ 46,670	46,670		d demander by the two trans	
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 243,666	243,666			
7. Depreciation (complete schedule page 23*)					
a. Land Improvements	\$ 				
b. Building & Building Improvements	\$			<u></u>	<u></u>
c. Non-Movable Equipment	\$ 				·
d. Movable Equipment	\$ 221	221			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 221	221			
8. Amortization (Complete att. Schedule Page 24*)					
a. Organization Expense	\$ 233	233			
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 133	133			
d. Other (Specify)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 366	366			,
9. Rental payments on leased real property less					
real estate taxes included in item 10b	\$ 472,284	472,284			
10. Property Taxes					
a. Real estate taxes paid by owner	\$ 				
b. Real estate taxes paid by lessor	\$ 107,050	107,050			
c. Personal property taxes	\$ 				
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$ 579,921	579,921			

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

Schedule of Other Repairs and Maintenance

Description		CCN	H	RHNS	(Specify)
<u> </u>	. 1		.		
Contract Svcs Maintenance		\$ 1	9,010		
Pest Control		\$	953		
Groundskeeing/Snow Removal		\$	7,754		
Trash Removal		\$ 1	8,953		
			-		
		12 j.			
			- NE		
		1 - (1 - 1 -	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
			444		
Total Other Repairs and Maintenance		\$ 4	6,670	\$ -	\$ -

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006 Depreciation Schedule

Windham, LLC Property Item Propert	Report for Year Ended 9/30/2015 Accumulated Depreciation to Method of Depreciation of Computing Depreciation Year's Operations Depreciation Accumulated Accumulated Computing Accumulated Depreciation to Method of Depreciation to Depreciation of Depreciation of Depreciation Dep	Useful Depreciation Life for This Year	Totals Totals
Salvage Cost to Be Beginning of	Accumulated Accumulated Depreciation to Depreciation to Depreciation to Depreciation to Depreciation Segming of Computing Segming of Computing Segming		Totals Totals
Historical Less Accumulated Cost Less Depreciation to Exclusive of Salvage Cost to Be Beginning of Exclusive of Salvage Cost to Be Beginning of Cost schedule	Cost to Be Beginning of Computing Depreciated Year's Operations Depreciation Depreciated Year's Operations Depreciation Computing Cost to Be Beginning of Computing Computing Cost to Be Beginning of Computing		Totals
Land Improvements 1. Acquired prior to this report period (attach schedule) 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) 4. Disposals (attach schedule) 5. Disposals (attach schedule) 6. Cost to Be Beginning of Salvage 7 and year of each vehicle) 8 and year of each vehicle) 9 and year of each vehicle) 9 and year of each vehicle) 10 and year of each vehicle) 11 because the schedule of the sche	Cost to Be Beginning of Computing Depreciation Depreciated Year's Operations Depreciation Computing Compu		Totals
Exclusive of Salvage Cost to Be Beginning of Salvage Depreciated Year's Operations I. Acquired prior to this report period (attach schedule) 2. Disposals (attach schedule) 3. Acquired prior to this report period (attach schedule) 4. Disposals (attach schedule) 5. Acquired prior to this report period (attach schedule) 6. Disposals (attach schedule) 7. Disposals (attach schedule) 8. Acquired during this report period (attach schedule) 8. Acquired during this report pe	Cost to Be Beginning of Computing Depreciated Year's Operations Depreciation Accumulated Depreciation Depreciation Accumulated Depreciation to Be Beginning of Computing Beginning of Computing Computing		Totals
Land Improvements	Depreciated Year's Operations Depreciation Accumulated Depreciation Depreciation Accumulated Depreciation to Method of Depreciations Beginning of Computing Depreciated Year's Operations Depreciation		Fotals
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Subtotal Building and Building Improvements 1. Acquired during this report period (attach schedule) 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) 4. Disposals (attach schedule) 5. Disposals (attach schedule) 6. Subtotal 7. Movable Equipment 8. And maintained? 8. Acquired during this report period (attach schedule) 9. Acquired during this report period (attach schedule) 9. Acquired during this report period (attach schedule) 1. Acquired during this report period (attach schedule) 1. Acquired during this report period (attach schedule) 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) 3. Acquired during this report period (attach schedule) 6. Accumulated Accumu	Accumulated Beginning of Computing Cost to Be Beginning of Computing Depreciated Year's Operations Depreciation		
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Building and Building Improvements 1. Acquired prior to this report period 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) Subtotal Non-Movable Equipment 1. Acquired during this report period (attach schedule) 3. Acquired during this report period (attach schedule) 4. Disposals (attach schedule) 5. Disposals (attach schedule) 6. Date of Historical 7. Disposals (attach schedule) 7. Disposals (attach schedule) 8. Acquired during this report period (attach schedule) 8. Acquired during this report period (attach schedule) 9. Acquired prior to this report per	Accumulated Depreciation to Be Beginning of Depreciated Year's Operations		
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Subtotal Non-Movable Equipment 1. Acquired during this report period (attach schedule) 3. Acquired during this report period (attach schedule) Subtotal Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) b. b. c. c. d.	Accumulated Depreciation to Cost to Be Beginning of Depreciated Year's Operations		
Non-Movable Equipment 1. Acquired prior to this report period (attach schedule) 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) Subtotal Subtotal In Movable Equipment In Motor Vehicles (Specify name, model and year of each vehicle) Substitutions In Motor Vehicles (Specify name, model and year of each vehicle) Substitutions In Motor Vehicles (Specify name, model and year of each vehicle) Substitutions In Motor Vehicles (Specify name, model and year of each vehicle) Substitutions Exclusive of Salvage Cost to Be Beginning of Value Depreciated Year's Operations and year of each vehicle) Substitutions Exclusive of Salvage Cost to Be Beginning of Value Depreciated Year's Operations and year of each vehicle) Substitutions Exclusive of Salvage Cost to Be Beginning of Value Depreciated Year's Operations and year of each vehicle) Substitutions Exclusive of Salvage Cost to Be Beginning of Value Depreciated Year's Operations and year of each vehicle) Substitutions Exclusive of Salvage Cost to Be Beginning of Value Depreciated Year's Operations and year of each vehicle)	Accumulated Depreciation to Cost to Be Beginning of Depreciated Year's Operations		
1. Acquired prior to this report period (attach schedule) 2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) 4. Subtotal 4. Subtotal 4. Subtotal 5. Is a mileage	Accumulated Depreciation to Cost to Be Beginning of Depreciated Year's Operations		
2. Disposals (attach schedule) 3. Acquired during this report period (attach schedule) Subtotal Is a mileage Iogbook Date of maintained? Historical Less Accumulated Depreciation to Movable Equipment Yes No Month Year Land Value Depreciation I. Motor Vehicles (Specify name, model Month Year Land Value Depreciation a. b. b. c. c. d.	Accumulated Depreciation to Cost to Be Beginning of Depreciated Year's Operations		
Subtotal Subtotal Subtotal Is a mileage Date of maintained? Acquisition Exclusive of Yalue Depreciation to The subtotal Is a mileage Date of maintained? Acquisition Cost Less Depreciation to The subtotal Exclusive of Salvage Cost to Be Beginning of Yalue Depreciated Year's Operations Movable Equipment The subtotal Specify name, model The subtotal Subtot	Accumulated Depreciation to Cost to Be Beginning of Depreciated Year's Operations		
Subtotal Subtotal Is a mileage Date of maintained? Date of maintained. Date of m	Accumulated Depreciation to Cost to Be Beginning of Depreciated Year's Operations		Particular productors and the second
Novable Equipment Is a mileage Inaintained? Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Motor Vehicles (Specify name, model and year of each vehicle) B. Movable Equipment I. Movable Equipment	Accumulated Depreciation to Cost to Be Beginning of Depreciated Year's Operations		
Is a mileage Iogbook Date of maintained? Historical Less Depreciation to Cost Less Depreciation to Date of Month Year Land Value Depreciation Depreciation to Salvage Cost to Be Beginning of Year Land Value Depreciated Year's Operations Movable Equipment Motor Vehicles (Specify name, model Movable Equipment Motor Vehicles (Specify name, model Movable Equipment Motor Vehicles (Specify name, model Movable Equipment	Accumulated Depreciation to Cost to Be Beginning of Depreciated Year's Operations		
Movable Equipment Yes No Month Year Land Value Depreciation to Salvage Depreciation to Beginning of Salvage 1. Motor Vehicles (Specify name, model and year of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicle) 1. Motor Vehicles (Specify name, model with the same of each vehicles) 1. Motor Vehicles (Specify name, model with the same of each vehicles) 1. Motor Vehicles (Specify name, model with the same of each vehicles) 1. Motor Vehicles (Specify name, model with the same of each vehicles) 1. Motor Vehicles (Specify name, model with the same of each vehicles) 1. Motor Vehicles (Specify name, model with the same of each vehicles) 1. Motor Vehicles (Specify name, model with the same of each vehicles)	Cost to Be Beginning of Depreciated Year's Operations		
Movable Equipment 1. Motor Vehicles (Specify name, model and year of each vehicle) and year of each vehicle) b. b. c. c. c. c. c. d.	Cost to Be Beginning of Depreciated Year's Operations		
Movable Equipment 1. Motor Vehicles (Specify name, model and year of each vehicle) and year of each vehicle) b. c. c.		Useful Depreciation	Totals
1. Motor Vehicles (Specify name, model and year of each vehicle) and year of each vehicle) a. b. c. c. c. d.			
this report period			
(attach schedule) Var Var 10,926 10,926 S	S/L	Various 221	
D-3. Subtotal			221
E. Total Depreciation			221

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

Useful

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

Schedule of Land Impi Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:	Description of Month			
Additions.			1	
	-			1
Total additions for Lar	nd Improvements	 \$ -		\$ -
Deletions:				
				ļ
		 		ļ
		 		<u> </u>
Total deletions for Lan	d Improvements	 \$ -		\$ -

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

		Cont	Useful Life	Depreciation
Acquisition Date	Description of Item	Cost	Lite	Depreciation
Additions:				
		111	* .	
	11			
			7.	
Total additions for Building Imp	royements	\$ -		\$ -
Deletions:				
		1		
Total deletions for Building Impa	rovements	\$ -		\$ -

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
		·		
				1
		m 1 14 1 1	- 15 til 15	
		100	. 1964	1 1 1 1 1
Total additions for	Non-Movable Equipment	s -	Mark to the	\$ -
	110%-Hzorabe Ddinbaren		 	
Deletions:		·		
				
			 	
		- s -	<u> </u>	\$ -
Total deletions for	Non-Movable Equipment	Φ -		

^{*}Ties to Page 23, Line C3

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{**}Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item		Cost	Useful Life	Depr	eciation
Additions:						
1/6/2015	TV Wall Mounts and Batteries	 \$	1,227	10	\$	46
1/22/2015	Vacuum Cleaners	 \$	1,167	10	\$	44
	New faucets, wrist blades, lever locks, grab bars	\$	6,589	10	\$	82
	Computer Hardware	\$	1,943	5	\$	49
Total additions for	Movable Equipment	\$	10,926		\$	221
Deletions:						
Total deletions for	Movable Equipment	 \$	-		\$	-

^{*}Ties to Page 23, Line D2c

Schedule of Leasehold Improvements Acquired during this report period

		Useful	
Description of Item	Cost	Life	Depreciation
HVAC Testing and Balancing	\$ 5,000	15	\$ 89
	\$ 1,980	15	\$ 44
		· -	
the state of the s		<u> </u>	·
Leasehold Improvement	\$ 6,980		\$ 133
easehold Improvement	\$ -		S -
	HVAC Testing and Balancing Building Signs Leasehold Improvement	HVAC Testing and Balancing \$ 5,000 Building Signs \$ 1,980 Ceasehold Improvement \$ 6,980	Description of Item

^{**}Ties to Page 23, Line D2b

^{*}Ties to Page 24, Line C3
**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility CSP-24 Rev. 10/2006 State of Connecticut

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended	r Ended		Page	of
JACC Healthcare Center of Windham, LLC		2397		9/30/2015			24	37
				Accumulated				
	Date of			Amort. to				
	Acquisition			Beginning of	Basis for			
		Length of	Cost to Be	Year's	Computing	Rate	Rate Amortization	
Item	Month Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A. Organization Expense							9 SPECO - 23	
1.								
2.								
3.								
A-4. Subtotal								
B. Mortgage Expense								
1.								
2.								
3.								
B-4. Subtotal			與南南國鄉南鎮					
C. Leasehold Improvements and Other	1							
1. Acquired prior to this report period	q							
2. Disposals (attach schedule)								
3. Acquired during this report period								
(attach schedule)	Var Var	15 Yrs	6,980		S/L		133	
C-4. Subtotal								133
D. Total Amortization								133

* Straight-line method must be used.

** Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

JACC Healthcare Center of Windham FIXED ASSET / DEPRECIATION SCHEDULE

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2014 A/D	2015 Deprec.	2015 A/D	NBV
LEASHOL	D IMPROVEMENTS								
2015 Additi					5.000		89	89	4,911
LHI-1	HVAC Testing and Balancing	4/1/2015	S/L	15	5,000	-	44	44	1,936
LHI-2	Building Signs	1/1/2015	S/L	15	1,980	•	44		
TOTAL LE	CASEHOLD IMPROVEMENTS				6,980	<u> </u>	133	133	6,847
MOVABLI	E EQUIPMENT								
2015 Addit	ions				1 007		46	46	1,181
FF&E-1	TV Wall Mounts and Batteries	1/6/2015	S/L	10	1,227	•	44	44	1,123
FF&E-2	Vacuum Cleaners	1/22/2015	S/L	10	1,167	-	82	82	6,507
FF&E-3	New faucets, wrist blades, lever locks, grab bars	7/31/2015	S/L	10	6,589	-	49	49	1,894
SFT-I	Computer Hardware	7/31/2015	S/L	5	1,943	•	49	47	
TOTAL M	OVABLE EQUIPMENT				10,926		221	221	10,705
TOTAL AS	SSETS PER CR SCHEDULE				17,906	-	354	354	17,552
	SSETS PER TRIAL BALANCE				17,906		354	354	17,552
VARIANC					-	•	-	-	-

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

Name of Facility License No),	Report for Year Er	ıded		Page	of
JACC Healthcare Center of Windham, 23	197	9/30/2015			25	37
11. Property Questionnaire						
Part A						
Is the property either owned by the Facility	_	77		No	If "Yes," comple	te Part B.
or leased from a Related Party?*	U	Yes	•	140	If "No," complete	e Part C.
*If any owner or operator of this facility is related	by family, mar	riage, ownership, abilit	y to control or			
business association to any person or organization	from whom bu	ildings are leased, then	it is considered a			
related party transaction.		Total	0.00	3 4 4 3 4 °		ole e Service servi
Description		Total		261.00		
Date Land Purchased Date Structure Completed						
Date Structure Completed If NOT Original Owner, Date of Purchas	e					
4. Date of Initial Licensure				es de divers		
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 Mortg	age
1. Financing						
 Type of Financing (e.g., fixed, variable 	e)					-
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	(a)				aver carage value of	
g. Type of Financing (e.g., fixed, variable h. Date of Refinancing	(c)		 			
i. New Interest Rate						
j. Term of Mortgage (number of years)			- 			
k. Amount of Principal Borrowed						
Principal Outstanding on Note Paid-Communication	Off					
Part C - Arms-Length Leases for Real		mprovements On	у			
Name and Address of Lessor				Term of Lease	Annual Amoun	
Roncalli Health Center - Windham, LLC, 18	595 Valley	Street,	09/15/09	63 Months		434,284
Shipyard Road, Middle Haddam, CT 06456	Willimanti	c, CT 06226-1901				
MIR Senior Holdings, LLC, 13 Freedom Drive,	595 Valley		09/01/15	15 Years		38,000
Lakewood, NJ 08701	Willimanti	c, CT 06226-1901				
	1					
	<u> </u>		<u> </u>		<u> </u>	

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 Yea	ar Ended		Page of
JACC Healthcare Center of Windham, 2397		9/30/2015			26 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest A. Building, Land Improvement & Non-Movable Equipment 1. First Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
Second Mortgage	\$	protesses and Mariella Mariella Contact Africana.			
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender	-				
4. Fourth Mortgage	\$				101/10/2019
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
Original Loan Amount	\$				
2. Loan Origination Date	···				
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$				
		(Carr	Subtatala	orward to n	ert naga)

(Carry Subtotals forward to next page)

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

Name of Facility License N			Report for Ye	ear Ended		Page of 27 37
JACC Healthcare Center of Windha 23	97		9/30/2015			21 31
Item			Total	CCNH	RHNS	(Specify)
Sub	totals Bro	ight Forward:				
12. C. Movable Equipment						
Automotive Equipment		\$			and the second s	
A. Item	Rate	Amount				
Lender	,					
Address of Lender						
2. Other (Specify)		\$				and the second s
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item						
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interes	est					
Expense $(C1 + 2)$		\$				
12. D. Other Interest Expense (Specify)		\$	22,662	22,662		
Insurance Finance & Late Payment	Interest					
13. Total All Interest Expense (12B7 + 12	C3 + 12D) \$	22,662	22,662		
14. Insurance				"		
a. Insurance on Property (buildings or	ıly)	\$	20,716	20,716		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as s	pecified al					
1. Umbrella (Blanket Coverage)		\$				
Fire and Extended Coverage		\$				
3. Other (Specify)		\$	46,447	46,447		
Non Property						
14d. Total Insurance Expenditures (14a +	b+c)	\$		67,163		
15. Total All Expenditures (A-13 thru C-1		\$	8,605,408	8,605,408		

D. Adjustments to Statement of Expenditures

	of Fa		Center of Windham, LLC	Lic	cense No. 2397	Report for Yes 9/30/2015	ar Ended	Page 28	of 37
	Page No.		Item Description		Total Amount of Decrease	CCNH	RHNS_	(Sp	ecify)
			es and Wages						
1.	<u> </u>		Outpatient Service Costs	\$					
2.			Salaries not related to Resident Care	\$					
3.	10	A12g	Occupational Therapy	\$	91,026	91,026			
4.			Other - See attached Schedule	\$					
Page	13 - I	rofes	sional Fees		Co. No. 3				
5.			Resident Care Physicians **	\$					
6.	13	B10a	Occupational Therapy	\$	151,060	151,060			
7.			Other - See attached Schedule	\$				10047454674	
Page:	s 15 &	216 -	Administrative and General					97718	(S) - A
8.			Discriminatory Benefits	\$					
9.	15	1c	Bad Debts	\$	42,216	42,216			
10.			Accounting & Legal	\$					********
11.			Telephone	\$					
12.			Cellular Telephone	\$					CONTROL CONTROL
13.			Life insurance premiums on the life						
			of Owners, Partners, Operators	\$					
14.			Gifts, flowers and coffee shops	\$				4	
15.			Education expenditures to colleges or			100		100	
		1	universities for tuition and related costs			The second secon		3.5	
			for owners and employees	\$				112 No. 112 No	
16.			Travel for purposes of attending						
			conferences or seminars outside the				1011		10.0
ı			continental U.S. Other out-of-state						
			travel in excess of one representative	\$					
17.			Automobile Expense (e.g. personal use)	\$					
18.	16	m3	Unallowable Advertising *	\$		3,546			
19.		_	Income Tax / Corporate Business Tax	\$	· · · · · · · · · · · · · · · · · · ·				
20.			Fund Raising / Contributions	\$				<u> </u>	
21.	16	m12	Unallowable Management Fees	\$		39,254		ļ	
22.			Barber and Beauty	\$				ļ .	
23.			Other - See attached Schedule	\$	35,240	35,240			1000
Page	18 - 1	Dietar	y Expenditures		1966	2496	E6810-1625E		
24.			Meals to employees, guests and others						7.0
			who are not residents	\$					e e con
Page	19-	Laune	try Expenditures						
25.			Laundry services to employees, guests						1 4 - 14 - 14 - 14 - 14 - 14 - 14 - 14 -
			and others who are not residents	\$	A de Contracto de la contracto			Marie Constant	
Page	20-	House	ekeeping Expenditures						K T
26.		T	Housekeeping services to employees, guests						
ĺ			and others who are not residents	\$) \$				<u> </u>	
			Subtotal (Items 1 - 26		362,342	362,342			

^{*} 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)
		1		 			1 1 1 2 2 4	
							1 Em	
	-			 				
					1.11			
				 	- : · ·			
Total Othe	r Salaries .	Adjustment	-	 		\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description		CCNH	RHNS	(Specify)
16	L2	Holiday Parties	\$	583		
16	m13	Bank Charges	\$_	161		
16	m13	Fines & Penalties	\$	27,563		
16	m13	Food for Employees	\$	6,933		
				na £ui	3 T 12	4.4
Total Othe	r A&G Ad	ustments	\$	35,240	\$ -	\$

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

			D. Adjustments to Statement			itures (co	nta)			
Name	e of Fa	cility		Lic	cense No.	Report for Y	ear Ended	Page		of
JACC	C Heal	theare	e Center of Windham, LLC		2397	9/30/2015		29		37
					Total					
Item	Page	Line			Amount of	·				
		1	Item Description		Decrease	CCNH	RHNS	(S ₁	pecify	<u>/) </u>
	1		Subtotals Brought Forward	\$	362,342	362,342				are succession in
Page	20 - I	Reside	nt Care Supplies***							
27.			Prescription Drugs	\$	175,741	175,741				
28.	20	5d	Ambulance/Limousine	\$	8,664	8,664				
29.	20	5f	X-rays, etc	\$	8,661	8,661				
30.	20	5h	Laboratory	\$	12,027	12,027			<u>-</u>	
31.			Medical Supplies	\$						
32.	20	5e2	Oxygen (non emergency)	\$	19,552	19,552				
33.			Occupational Therapy	\$						
34.			Other - See Attached Schedule	\$	40,877	40,877		Morroldo-roldon		
Page	22 - 1	Maint	enance and Property					2 3 - FL		
35.			Excess Movable Equipment Depreciation							
			See Attached Schedule	\$				M - 2 May 2 M - 1	770.0-00.00	1000 01741.20°
36.			Depreciation on Unallowable							
			Motor Vehicles	\$						
37.			Unallowable Property and Real		11.6					
	1		Estate Taxes	\$						
38.			Rental of Building Space or Rooms	\$						
39.			Other - See Attached Schedule	\$	233	233			Transcount Colorina	
Page	27 - 1	nsura	ince		1915 V 2015 T 2					
40.			Mortgage Insurance	\$						
41.			Property Insurance	\$					Average State	anni alli kanis
Othe	r - Mi	scella	neous							
42.			Research or Experimental Activities	\$						
43.			Radio and Television Revenue	\$						
44.			Vending Machine Revenue	\$						
45.			Purchase Discounts and Allowances	\$						
46.			Duplications of functions or services	\$				#45412 SOME	200 X 100 X	and the same
47.			Expenditures made for the protection,							
			enhancement or promotion of the							
			providers interest	\$						
48.			Interest Income on Accounts Rec	\$				Same of the Control	Terrari Grand	
49.			Other (include personnel and other							
]		costs unrelated to resident care) - See							
			Attached Schedule	\$	22,662	22,662	woweness is a superior of the superior of		February Science	Constitution in
Not I	For Pi	rofit F	Providers Only							
50.			Building/Non Movable Eq. Depreciation							
			Unallowable Building Interest -							
			See Attached Schedule	\$						
51.	Total	Amo	unt of Decrease (Items 1 - 50)	\$	650,759	650,759				

^{***} Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description		CCNH	RHNS	(Specify)
1 11gt 1101					1 1 1	
				Assis and the		
			····		124	
						-
					t figure	
			,			
	L <u></u>	·				
Fotal Exce	es Movabl	Equipment Depreciation	•••	\$ -	\$	\$ -

Schedule of Other Property Adjustments

Ref Line R	tef Description	CCNH	RHNS	(Specify)
22 8a	Amortization - Lease Acq Costs	\$ 233		
		4 - 1 - 4		
		124		1 1 1
i Other Prope	erty Adjustments	\$ 233	\$ -	\$

Page Ref L	ine Ref	Description	CCNH	RHNS	(Specify)
27 12		Interest - Late Payments	\$ 21,083		
27 12		Interest - Insurance Financing	\$ 1,579		
				N 1 - 20 - 1	
				7 to 1	
Total Other A	Adiustm	nts	\$ 22,662	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
B					
				7.7	
			1		
			Ry- Timb		
Fotal Unal	llowable Bi	illding Interest	\$ -	\$ -	\$ -

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

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

F. Statement of Revenue

Name of Facility License No.		Report for Y	ear Ended		Page	of
JACC Healthcare Center of Windham, Ll 2397		9/30/2015			30	37
The first of the f			. 1321			
Item		Total	CCNH	RHNS	(Spec	cify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$	9,180,620	9,180,620	A Property of the Party of the		
b. Medicaid Room and Board Contractual Allowance **	\$	(3,332,130)	(3,332,130)			
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$	1,446,300	1,446,300			
b. Medicare Room and Board Contractual Allowance **	\$	358,318	358,318			
A. a. Private-Pay Residents and Other	\$	598,460	598,460			
b. Private-Pay Room and Board Contractual Allowance **	\$	13,849	13,849			
II. Other Resident Revenue						
	\$	135,225	135,225			Service Control of the
1. a. Prescription Drugs - Medicare	\$	155,225	155,225			
b. Prescription Drugs - Medicare Contractual Allowance **	<u></u> \$	13,961	13,961			
c. Prescription Drugs - Non-Medicare	\$	13,901	15,701			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	ъ \$					
b. Medical Supplies - Medicare Contractual Allowance **					, .	
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$	212 112	5.40.5.40		-	
a. Physical Therapy - Medicare	\$	343,149	343,149			
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$	93,963	93,963			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$	73,482	73,482			
b. Speech Therapy - Medicare Contractual Allowance **	. \$					
c. Speech Therapy - Non-Medicare	\$	13,252	13,252			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
a. Occupational Therapy - Medicare	\$	369,147	369,147			
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$	96,916	96,916	-		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$	(756,063)	(756,063)		•••	
b. Other (Specify) - Non-Medicare	\$	(218,532)	(218,532)			
III. Total Resident Revenue (Section I. thru Section II.)	\$	8,429,917	8,429,917			
IV. Other Revenue*						
Meals sold to guests, employees & others	\$					
Rental of rooms to non-residents	\$					
3. Telephone	\$					
Rental of Television and Cable Services	\$	1,230	1,230			
5. Interest Income (Specify)	\$	10,580	10,580			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$					
V. Total Other Revenue (1 thru 8)	\$	11,810	11,810			
	\$	· · · · · ·				
VI, Total All Revenue (III +V)	φ.	8,441,727	8,441,727			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	 CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab - MD	\$ 56		
30 II 6b	Contractual Allowance (Ancillaries) - MD	\$ (171,880)	April 1990	
30 II 6b	Contractual Allowance (BC/BS Disc) - MA	\$ (686)	143643-1-5171	J. San See Jr.
30 II 6b	Contractual Allowance (Ancillaries) - Hospice	\$ (523)		
30 II 6b	Lab - Managed Care	\$ 2,396		<u> </u>
30 II 6b	X-Ray - Managed Care	\$ 356		
30 II 6b	Contractual Allowance (Ancillaries) - Mg	\$ (48,251)		
	r Resident Revenue	\$ (218,532)	\$ -	\$ -

Interest Income

Account

	 		- 1	
N/A	\$ 10,575			
N/A	\$ 5			
		·		
	\$ 10,580	\$	-	\$
	 N/A \$	N/A \$ 5	N/A \$ 5 5 8 10,580 \$	N/A \$ 5

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		•		
			14 1 1 1 1 1	
		1111	1	1.1
				1 1
				1.1.1
				· .
m . 101		R -	s -	s -
Total Oth	er Revenue 1	<u> </u>	-	·

G. Balance Sheet

Name of Facility	License No.	Report for Year Ende		
JACC Healthcare Center of Win	dham, I 2397	9/30/2015	31	37
	Account			Amount
Assets				
A. Current Assets				~~ # # # #
1. Cash (on hand and in	banks)		\$	365,541
2. Resident Accounts Re-	ceivable (Less Allowance	for Bad Debts)	\$	1,100,590
3. Other Accounts Recei	vable (Excluding Owners	or Related Parties)	\$	2,162
4 Inventories			\$	48,888
Prepaid Expenses			\$	70,442
a. Prepaid Expenses		2,260		
b. Prepaid Insurance		68,182		
с.				
d.				
Interest Receivable			\$	
7. Medicare Final Settler	nent Receivable		\$	57.015
8. Other Current Assets ((itemize)	em 0.15	\$	57,217
Deposits		57,217		res location
				
A-9. Total Current Assets (Lir	nes A1 thru 8)		\$	1,644,840
B. Fixed Assets			1.	
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
. <u></u>	Accum, Depreci	ation Net		
3. Buildings	*Historical Cost		\$	
	Accum. Depreci			
4. Leasehold Improvement	ents *Historical Cost	6,980	\$	6,847
	Accum. Depreci	ation 133 Net		
5. Non-Movable Equipm	nent *Historical Cost		\$	
	Accum. Depreci			
6. Movable Equipment	*Historical Cost	10,926	\$	10,705
	Accum. Deprec	ation 221 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Deprec	ation Net		
8. Minor Equipment-No	t Depreciable		\$	
9. Other Fixed Assets (in	emize)		\$	82,308
Construction-in-Pr		82,308		
Constitution in 11	-0			
B-10. Total Fixed Assets (I	ines B1 thru 9)		\$	99,860

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

G. Balance Sheet (cont'd)

	ne of Facility	1	icense No.	Report for Year Ended		Page		of
JAC	C Healthcare Center of W		2397	9/30/2015	T	32		37
			Account		<u>_</u>	An	nount	700
				Total Brought Forward	\$		1,744,	/00
C.	Leasehold or like propert	y recorded :	for Equity Purposes	•				
	1. Land				\$			
	2. Land Improvements		Historical Cost					
			ccum. Depreciation	n Net	\$			
	3. Buildings		Historical Cost				4	
			ccum. Depreciation	Net	\$			
	4. Non-Movable Equipa		Historical Cost					
			ccum. Depreciation	n Net	\$			
	Movable Equipment		Historical Cost	· ·	١.			
			ccum. Depreciation	n Net	\$		- 	
	6. Motor Vehicles	*	Historical Cost					
	·	A	ccum. Depreciation	Net Net	\$			
	7. Minor Equipment-No	ot Deprecial	ole		\$			
C-8	Total Leasehold or Like	Properties	(C1 thru 7)		\$			
D.	Investment and Other As	sets						
	1. Deferred Deposits				\$		·	
	2. Escrow Deposits				\$	 	4	236
	3. Organization Expens	e *	Historical Cost	42,000				
		Α	ccum. Depreciation	233 Net	\$		41,	767
	4. Goodwill (Purchased	Only)			\$			
	5. Investments Related	\$						
							2 4 4	
	6. Loans to Owners or	Related Part	ies (itemize)		\$		(353,	645)
	Name and Ad		Amount	Loan Date			4-4-1	
	JACC Hcare/JAC	C Mgmt	(353,645	ol .				
	7. Other Assets (itemize		<u> </u>		\$		(4,0	079)
	Due to/from Selle	•		(4,079)				
		*						
D-8	. Total Investments and C	Other Asset	s (Lines D1 thru 7)		\$		(315,	721)
D-9	Total All Assets (Lines	A9 + B10 +	C8 + D8		\$		1,428,9	979

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year E	inded	Page	of
JACC Healthcare Cen	ter of Windham, LLC	2397	9/30/2015		33	37
		Account			Aı	nount
Liabilities						
A. Curren	t Liabilities					
1. Tra	ade Accounts Payable				\$	760,368
2. No	tes Payable (itemize)			-	\$	22,400
Na	ote Payable - Landlord		22,400			
_						
					or and a second	
3. Lo	ans Payable for Equipme				\$	
	Name of Lender	Purpose	Amount	Date Due		
	_					
				1		
				N. Congress		
				in war gold		
4. Ac	crued Payroll (Exclusive	of Owners and/or S	tockholders only)		\$	87,175
	crued Payroll (Owners as				\$	
	crued Payroll Taxes Paya				\$	(19,104)
	edicare Final Settlement I				<u>. </u>	
	edicare Current Financing				\$	
	ortgage Payable (Current				\$	
	erest Payable (Exclusive		lated Parties)		\$	
	crued Income Taxes*		,		\$	
	her Current Liabilities (it	emize)			\$	722,221
	crued Provider Tax Payable		325 Union Dues Withholdin	ıg 1,387		
	EE Ben Deductions		541 Accrued Benefits	297,083		
	roll Suspense	2,1	187 Patient Refund	(8,194)		
,	EE 401K & HSA Deductions	2	220 Patient Funds Liability	20,172		
A-13. Total	Current Liabilities (Line	es A1 thru 12)			\$	1,573,060

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page	OT
JACC Healthcare Center of Windham, LLC	2397	9/30/2015		34	37
	Account			Am	ount
		Total Broug	ht Forward:		1,573,060
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment	(itemize)		\$		
Name of Lender	Purpose	Amount	Date Due		
			6		
2. Mortgages Payable	. ID (' (') '		\$		
3. Loans from Owners or Rela	1		\$		
Name and Address of Lender	Amount	Loan D	ate		
4. Other Long-Term Liabilitie			\$		19,600
Long-Term Note Payable - Landlord 19,600					
				And the second	10.600
B-5. Total Long-Term Liabilities (<u></u>	\$	******	19,600
C. Total All Liabilities (Lines A-	13 + B-5)		\$		1,592,660

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

	<i>-</i>	License No.	Report for Ye	ear Ended	Page	of 37
JAC	CC Healthcare Center of Windham,	2397 Account	9/30/2015		35 1 A	mount
Α.	Reserves	Account				
.	Reserve for value of leased la	nd			\$	
	Reserve for depreciation valu to be amortized	e of leased buildin	gs and appurtena	nnces	\$	
	3. Reserve for depreciation valu	e of leased person	al property (Equi	(ty)	\$	
	4. Reserve for leasehold real pro	perties on which	fair rental value is	s based	\$	
	5. Reserve for funds set aside as	donor restricted			\$	
	6. Total Reserves				\$	
В.	Net Worth				 s	
	1. Owner's Capital				φ	
	2. Capital Stock				\$	
	3. Paid-in Surplus				\$	
	4. Treasury Stock				\$	
	5. Cumulated Earnings				\$	
	6. Gain or Loss for Period	12/15/20	14 thru	9/30/2015	\$	(163,681)
	7. Total Net Worth				\$	(163,681)
C.	Total Reserves and Net Worth			<u>,</u>	\$	(163,681)
D.	Total Liabilities, Reserves, and	Net Worth			\$	1,428,979

H. Changes in Total Net Worth

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

I. Preparer's/Reviewer's Certification

Name	of Facility	License No.	Report for Year Ended	Page	of		
	Healthcare Center of Windham, LLC	2397	9/30/2015	37	37		
		Check appropriate category	,				
Ø	Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing Supervision only (RHNS)	□ (Specify)				
	I	Preparer/Reviewer Certif	ication				
	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.						
Signat	Signature of Preparer Title Date Signed 2/(2/(5)						
Printe	Printed Name of Preparer						
	Matthew S. Bavolack Addres Address Phone Number						
555 L	ong Wharf Drive, New Haven, CT 065	11	203-781-9600	·			

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

Facility Na	ime
Complete the additional she	following check list. Provide an explanation for any "No" answers. Attachets to explain further, if necessary.
Yes No Explanation:	1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Yes No / Explanation:	 Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.
Yes No ✓ □ Explanation:	3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
Yes No Explanation:	 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.

Yes No V Explanation:	5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?
Yes No	6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?
Yes No	7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?
Yes No	Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Yes No	9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?
Yes No Explanation:	10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Yes No	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No Explanation:	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No	13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?
Yes No X Explanation:	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?
Yes No ✓ □ Explanation:	15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
Yes No	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Yes N Y Explanati	17. Have all contractual allowances been properly reported on Page 30?
Yes N J Explanati	18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.
Yes N ✓ Explanat	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
Yes N ✓ Explanat	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.
Yes N	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?
Yes N Second Se	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Client:

JACC Management, LLC Medicaid - JACC Healthcare Center of Windham Engagement:

Period Ending: 9/30/2015 Trial Balance: A.01 - TB-CCNH

	A.01 - TB-CCNH	ADJ JE Ref#	RJE	FINAL
Account	Description	9/30/2015	, ()	9/30/2015
400040	Detty Cook	1,000.00		1,000.00
100010	Petty Cash Cash - Operating	343,969.00		343,969.00
100020 100050	Patient Funds Account	20,172.00		20,172.00
100050	Resident Trust Fund Advances	400.00		400.00
100000	Accounts Receivable Medicaid	712,158.00		712,158.00
100070	Accounts Receivable Medicare A	299,584.00		299,584.00
100075	Accounts Receivable Managed Care	54,110.00		54,110.00
100085	Accounts Receivable Private	16,466.00		16,466.00
100090	Accounts Receivable Medicare B	56,188.00		56,188.00
100095	Accounts Receivable Other	4,300.00		4,300.00
100105	Allowance - Doubtful Accounts	(42,216.00)		(42,216.00)
100200	Inventory	48,888.00		48,888.00
100310	Due To/from Seller	(4,079.00)		(4,079.00)
100310	Due To/from Medicaid	(98.00)		(98.00)
100326	Due To/from HUD Reserve	2,260.00		2,260.00
100371	Due To/from JACC Healthcare	(490,000.00)		(490,000.00)
100394	Due To/From JACC Mgmt	136,355.00		136,355.00
100400	Prepaid Expenses	2,260.00		2,260.00
100410	Prepaid Insurance	68,182.00		68,182.00
100440	Real Estate Tax Escrow	236.00		236.00
100500	Leasehold Improvements	6,980.00		6,980.00
100510	Furniture Fixtures & Equipment	8,983.00		8,983.00
100530	Computer Equip & Software	1,943.00		1,943.00
100590	Construction-in-Progress	82,308.00		82,308.00
100600	Accum Amort - Leasehold Imp	(133.00)		(133.00)
100610	Accum Depr - F F & E	(172.00)		(172.00)
100630	Accum Amort - Software	(49.00)		(49.00)
100700	Deposits	57,217.00		57,217.00
100711	Lease Aquistion Costs - HUD	42,000.00		42,000.00
100715	Accum Amort - Lease Acquistion Costs	(233.00)		(233.00)
200000	Accounts Payable	(734,822.00)		(734,822.00)
200010	Accrued Accounts Payable	(25,546.00)		(25,546.00)
200015	Accrued Provider Tax Payable	(408,825.00)		(408,825.00)
200020	Accrued Payroll	(88,158.00)		(88,158.00)
200025	Accrued Payroll Taxes	19,104.00		19,104.00
200026	Vol EE Ben Deductions	(541.00)		(541.00)
200027	Payroll Suspense	(2,187.00)		(2,187.00) (220.00)
200028	Vol EE 401K & HSA Deductions	(220.00)		(1,387.00)
200045	Union Dues Withholding	(1,387.00)	/40E 040 00	• •
200060	Accrued Benefits	(161,241.00)	(135,842.00	983.00
200065	Payroll Adjustments	983.00		8,194.00
200069	Patient Refund	8,194.00 (20,473.00)		(20,172.00)
200070	Patient Funds Liability	(20,172.00)		(22,400.00)
200150	Note Payable - Landlord	(22,400.00)		(19,600.00)
250150	LT Note Payable - Landlord	(19,600.00)		(517,200.00)
400000	Room & Board - PVT	(517,200.00)		(246.00)
400035	Physical Therapy - PVT	(246.00)		(9,180,620.00)
400100	Room & Board - MD	(9,180,620.00) (56.00)		(56.00)
400115	Lab - MD	(3,003.00)		(3,003.00)
400120	Pharmacy - MD	(3,003.00)		(77,761.00)
400135	Physical Therapy - MD	(78,090.00)		(78,090.00)
400140	Occupational Therapy - MD	(, 0,000.00)		,

				4	:U6 PIVI
Account	Description	ADJ 9/30/2015	JE Ref#	RJE	FINAL 9/30/2015
100115	Constale Thomas MD	(12,971.00)			(12,971.00)
400145	Speech Therapy - MD	3,332,130.00			3,332,130.00
400155	Contractual Allowance (R&B) - MD	· · ·			171,880.00
400160	Contractual Allowance (Ancillaries) - MD	171,880.00			(1,446,300.00)
400200	Room & Board - MA	(1,446,300.00)			•
400215	Lab - MA	(24,515.00)			(24,515.00)
400220	Pharmacy - MA	(135,225.00)			(135,225.00)
400230	X-Ray - MA	(6,506.00)			(6,506.00)
400235	Physical Therapy - MA	(257,361.00)			(257,361.00)
400240	Occupational Therapy - MA	(280,908.00)			(280,908.00)
400245	Speech Therapy - MA	(36,567.00)			(36,567.00)
400250	Ambulance - MA	(2,520.00)			(2,520.00)
400255	Contractual Allowance (R&B) - MA	(358,318.00)			(358,318.00)
400260	Contractual Allowance (Ancillaries) - MA	741,890.00			741,890.00
400265	Contractual Allowance (BC/BS Disc) - MA	686.00			686.00
400269	Sequester Med A	24,034.00			24,034.00
400276	IV Therapy - M MA	(15,830.00)			(15,830.00)
400289	Contractual Allowance (Ancillaries) - M MA	15,830.00			15,830.00
400300	Room & Board - Hospice	(5,400.00)	-		(5,400.00)
400320	Pharmacy - Hospice	(523.00)			(523.00)
400320	Contractual Allowance (R&B) - Hospice	(2,700.00)			(2,700.00)
	Contractual Allowance (Ancillaries) - Hospice	523.00			523.00
400360	·	(75,860.00)			(75,860.00)
400400	Room & Board - Mg	(2,396.00)			(2,396.00)
400415	Lab - Managed Care	• • • •			(10,435.00)
400420	Pharmacy - Mg	(10,435.00)			(356.00)
400430	X-Ray - Managed Care	(356.00)			•
400435	Physical Therapy - Mg	(15,956.00)			(15,956.00)
400440	Occupational Therapy - Mg	(18,826.00)			(18,826.00)
400445	Speech Therapy - Mg	(281.00)			(281.00)
400455	Contractual Allowance (R&B) - Mg	(11,149.00)			(11,149.00)
400460	Contractual Allowance (Ancillaries) - Mg	48,251.00			48,251.00
400635	Physical Therapy - Medicare B	(85,788.00)			(85,788.00)
400640	Occupational Therapy - Medicare B	(88,239.00)			(88,239.00)
400645	Speech Therapy - Medicare B	(36,915.00)			(36,915.00)
400660	Contractual Allowance (Ancillaries) - Medicare B	22,478.00			22,478.00
400669	Sequester Med B	1,202.00			1,202.00
400850	Cable Revenue	(1,230.00)			(1,230.00)
400870	Interest Income	(10,580.00)			(10,580.00)
500010	Salaries Administrator/AsstAdmin	105,136.00		8,976.00	114,112.00
500040	Salaries - Business Office	166,404.00		14,458.00	180,862.00
500050	Salaries Admissions	31,100.00		3,193.00	34,293.00
500150	Advertising - Help Wanted	58.00			58.00
500180	Travel & Mileage	1,859.00			1,859.00
500200	Bank Charges	3,774.00			3,774.00
500220	Data Proc ADP	15,687.00			15,687.00
500220	Dues & Subscriptions	9,770.00		(6,690.00)	3,080.00
500240	Office Supplies	13,653.00		(0,000.00)	13,653.00
	• •	2,043.00			2,043.00
500280	Postage	15.00			15.00
500300	Printing Partel Of Faultmont	8,129.00		(4,849.00)	3,280.00
500310	Rental Of Equipment			• • •	3,235.00
500320	Accounting Fees	1,808.00		2,127.00	
500330	Contract Svcs - Office	20,643.00		1,837.00	22,480.00
500332	Contract Svcs - IT Support	6,181.00		/D 407 001	6,181.00
500340	Legal Fees	10,162.00		(2,127.00)	8,035.00
500380	Recruiting/Empl Advertisg	4,995.00			4,995.00
500420	Licenses & Permits	2,179.00		// 00= ===	2,179.00
500440	Telephone	17,284.00		(1,260.00)	16,024.00

				1.00 FW
Account	Description	ADJ 9/30/2015	JE Ref # RJE	FINAL 9/30/2015
				46,447.00
500450	Insurance - Non Property	46,447.00		1,754.00
500460	Meetings & Seminars	1,754.00		3,546.00
500480	Advertising - Promotional	3,546.00		27,563.00
500490	Fines & Penalties	27,563.00		42,216.00
500495	Bad Debt	42,216.00		
500510	Taxes - Real Estate	107,050.00		107,050.00
500530	Insurance - Property	20,716.00		20,716.00
500551	Provider Tax	551,649.00		551,649.00
500800	Management Fee-JACC Related	210,679.00	(40,000,00)	210,679.00
500810	Business Consulting Fees	25,800.00	(19,800.00)	6,000.00
500900	Rent Expense - Building	472,284.00		472,284.00
501100	Deprec FF&E	172.00		172.00
501300	Depr-Leasehold Improvmts	133.00		133.00
501400	Amortization Software	49.00		49.00
501550	Amort - Lease Acq Costs	233.00		233.00
502100	Interest Insurance Finance	1,579.00		1,579.00
502150	Interest - Other	21,088.00	(5.00)	21,083.00
510003	Accrued Benefits Exp - PTO ETO	161,241.00	(161,241.00)	0.00
510010	Payroll Taxes - FICA	302,542.00		302,542.00
510020	Payroll Taxes - FUTA	9,904.00		9,904.00
510030	Payroll Taxes - SUTA	104,297.00		104,297.00
510040	Workers' Compensation	311,898.00		311,898.00
510050	Group Health/dental Insurance	431,068.00	5.00	431,073.00
510060	Employee Grp Life Insurance	3,082.00		3,082.00
510080	Employ Benes - Non Pr	8,105.00	(7,022.00)	1,083.00
510100	Employee Disability Ins	7,160.00		7,160.00
510110	Employee Physicals/Pre Employment	318.00		318.00
520010	Salaries-Food Serv Dir	34,710.00	3,376.00	38,086.00
520020	Wages-cooks	94,368.00	3,741.00	98,109.00
520030	Wages Dietary Aides	180,755.00	7,165.00	187,920.00
520040	Dietician	29,988.00	4,069.00	34,057.00
520100	Raw Food	191,526.00		191,526.00
520120	Food Supplements	11,604.00		11,604.00
520140	Dietary Supplies	27,558.00		27,558.00
520160	Contract Svcs - Dietary	2,234.00		2,234.00
530010	Salaries - Houskpg Supv	30,651.00	2,655.00	33,306.00
530020	Salaries - Houskpg Staff	175,086.00	6,941.00	182,027.00
530120	Housekeeping Supplies	29,965.00		29,965.00
540020	Salaries - Laundry Staff	71,413.00	2,831.00	74,244.00
540100	Laundry Supplies	5,468.00		5,468.00
540140	Linens Purchases	12,088.00		12,088.00
550010	Salaries-Maint Supervisor	64,347.00	2,551.00	66,898.00
550020	Wages-Maintenance Staff	30,518.00	2,845.00	33,363.00
550100	Maintenance Supplies	27,021.00	305.00	27,326.00
550110	Repairs & Maintenance	31,103.00	3,172.00	34,275.00
550120	Contract Svcs Maintenance	25,703.00	(6,693.00)	19,010.00
550130	Minor Equipment	2,308.00	679.00	2,987.00
550140	Pest Control	832.00	121.00	953.00
550145	Groundskeeing/Snow Removal	6,907.00	847.00	7,754.00
550150	Gas & Electric	93,907.00		93,907.00
550160	Fuel Oil	810.00		810.00
550170	Cable TV	8,021.00		8,021.00
550180	Water & Sewer	34,411.00		34,411.00
550190	Trash Removal	18,953.00		18,953.00
560010	Director Of Nursing	81,529.00	7,078.00	88,607.00
560020	ADNS	64,655.00	5,832.00	70,487.00
300020	TONO	0 1,000	-,	•

Ref Ric Final Scott					1.00 F (V)
Se0020	Account	Description	ADJ J	JE Ref # RJE	FINAL
Number September Septemb			9/30/2015		9/30/2015
560040 Nursing Scheduler 30,881.00 2,884.00 33,715.00 560080 MDS Coordinator 119,103.00 6,898.00 125,792.00 580100 Infection Control 56,180.00 5,026.00 61,188.00 582020 Salaries -RN 195,504.00 23,402.00 218,908.00 582030 Salaries -LPN 110,0385.00 43,827.00 124,222.00 582100 Medical Supplies 56,029.00 2,030.00 58,059.00 582110 Tube Feeding (Non Part B) 2,887.00 2,2370.00 22,370.00 582180 Oxygen Supplies 19,552.00 3,955.00 2,950.00 582180 Oxygen Supplies 19,552.00 3,910.00 41,332.00 584120 Oxygen Supplies 19,552.00 3,910.00 41,332.00 584120 Oxygen Supplies 19,552.00 3,910.00 19,552.00 584120 Over The Counter Drugs 7,843.00 2,030.00 2,030.00 19,552.00 19,552.00 584120 Over The Counter Drugs 7,843.00 </td <td>560030</td> <td>RN Nursing Supervisor</td> <td>177,802.00</td> <td>19,431.00</td> <td>197,233.00</td>	560030	RN Nursing Supervisor	177,802.00	19,431.00	197,233.00
580000 MDS Coordinator 119,103.00 6,689.00 126,792.00 580100 Infection Control 56,180.00 5,026.00 61,186.00 580200 Salaries-RN 195,504.00 23,402.00 218,906.00 582200 Salaries-LPN 846,797.00 80,947.00 927,744.00 5822100 Medical Supplies 56,029.00 2,030.00 55,959.00 582110 PPD Medical Supplies 76,208.00 2,030.00 55,959.00 582120 Diapers/Disposables 22,370.00 22,370.00 22,370.00 582180 Oxygen Supplies 19,552.00 19,552.00 19,552.00 582180 Oxygen Supplies 19,552.00 3,910.00 41,332.00 584100 Contract Services - Pharmacy 2,030.00 (2,030.00) 41,332.00 584120 Over The Counter Drugs 7,843.00 7,843.00 7,843.00 584120 Over The Counter Drugs 7,843.00 10.00 3,850.00 0.00 586100 Over The Counter Drugs 7,843.00 10			30,861.00	2,854.00	33,715.00
Medical Records 37,147.00 1,473.00 36,820.00 50000 161,86.00 50000 161,86.00 50000 50000 51,80.00 52,026.00 61,186.00 50000 52,026.00 61,186.00 52,026.00 61,186.00 52,026.0			119,103.00	6,689.00	125,792.00
Infection Control 58,160.00 5,026.00 61,185.00 5862020 Salaries-RN 195,504.00 23,402.00 219,906.00 582,000 53,002.00 61,185.00 32,402.00 219,906.00 582,000 52,744.00 527,744.00 527,744.00 527,744.00 527,744.00 527,744.00 527,744.00 527,744.00 528,0				1,473.00	38,620.00
5820200 Salaries-RN 195,504.00 23,402.00 218,906.00 582040 Salaries-LPN 846,797.00 80,947.00 27744.00 582010 Medical Supplies 56,029.00 2,030.00 56,039.00 582110 PPD Medical Supplies 76,208.00 76,208.00 582120 Diapers/Disposables 22,370.00 22,370.00 582140 Tube Feeding (Non Part B) 2,867.00 2,867.00 582160 Oxygen Supplies 19,552.00 19,552.00 582180 Ochtract Services - Pharmacy 2,030.00 (2,030.00) 41,332.00 584120 Over The Counter Drugs 7,843.00 7,843.00 7,843.00 586050 Contract Services - Pharmacy 26,367.00 29,367.00 29,367.00 586060 Contract Sex - Sex - Med Director 38,400.00 100.00 38,500.00 586050 Contract Svcs - Physician 1,919.00 210.00 2,422.00 586100 Contract Svcs - Sex Services 5,400.00 5,400.00 586100 Medical Records Sup				5,026.00	61,186.00
562030 Salairies-LPN 846,787.00 80,947.00 927,744.00 562100 Medical Supplies 56,029.00 2,030.00 68,059.00 562110 PPD Medical Supplies 76,208.00 76,208.00 76,208.00 562120 Diapers/Disposables 22,370.00 2,387.00 2,387.00 562140 Tube Feeding (Non Part B) 2,867.00 2,867.00 2,867.00 562180 Oxygen Supplies 19,552.00 3,910.00 41,332.00 562180 Contract Nursing 45,242.00 (3,910.00) 41,332.00 564100 Over The Counter Drugs 7,843.00 7,843.00 7,843.00 564120 Over The Counter Drugs 175,741.00 </td <td></td> <td></td> <td></td> <td>23,402.00</td> <td>218,906.00</td>				23,402.00	218,906.00
5820400 Salaries - CNAs 1,100,635.00 43,627.00 1,144,262.00 5621100 Medical Supplies 66,029.00 2,030.00 56,959.00 562120 Diapers/Disposablies 22,370.00 22,370.00 562140 Tube Feeding (Non Part B) 2,867.00 2,867.00 562160 Oxygen Supplies 19,552.00 (3,910.00) 11,552.00 562180 Contract Nursing 45,242.00 (3,910.00) 10,332.00 564100 Contract Services - Pharmacy 2,030.00 (2,030.00) 7,843.00 564140 Contract Services - Pharmacy 2,030.00 (2,030.00) 7,843.00 564140 Prescription Drugs 175,741.00 175,741.00 26,367.00 26,367.00 566101 I.V. TherapyIRT Exp 26,367.00 100.00 38,500.00 5660.00 21,000 21,229.00 26,367.00 26,367.00 26,367.00 26,367.00 21,000 21,000 21,000 21,000 26,367.00 26,367.00 26,367.00 26,367.00 26,367.00 26,367.00 26,				80,947.00	927,744.00
582100 Medical Supplies 56,028.00 2,030.00 56,080.00 582110 PPD Medical Supplies 76,208.00 76,208.00 76,208.00 582140 Tube Feeding (Non Part B) 2,867.00 22,370.00 582140 Oxygen Supplies 19,552.00 (3,910.00) 41,332.00 582180 Contract Nursing 45,242.00 (3,910.00) 41,332.00 584100 Contract Services - Pharmacy 2,030.00 (2,030.00) 0.00 584120 Over The Counter Brugs 7,843.00 7,843.00 584120 Over The Counter Brugs 175,741.00 175,741.00 586101 IV. TherapyRTEXp 28,367.00 26,367.00 586802 Contract Svcs - Med Director 38,400.00 100.00 38,500.00 586803 Contract Svcs - Physician 1,918.00 210.00 2,129.00 586800 Contract Svcs - Sox Services 5,400.00 5,400.00 586100 Medical Records Supplies 135.00 135.00 586100 Medical Records Supplies 135.00 <td></td> <td></td> <td></td> <td>43,627.00</td> <td>1,144,262.00</td>				43,627.00	1,144,262.00
582110 PPD Medical Supplies 76,208.00 76,208.00 582120 Tube Feeding (Non Part B) 22,370.00 22,370.00 582180 Oxygen Supplies 19,552.00 19,552.00 582180 Contract Nursing 45,242.00 (3,910.00) 41,332.00 584100 Contract Services - Pharmacy 2,030.00 (2,030.00) 0.00 584120 Over The Counter Drugs 7,843.00 75,441.00 175,741.00 586140 Prescription Drugs 175,741.00 175,741.00 26,367.00 586001 I.V. Therapy/RT Exp 26,367.00 26,367.00 586002 Contract Svcs - Physician 1,919.00 210.00 2,128.00 568003 Contract Svcs - Physician 1,919.00 210.00 2,228.00 568100 Contract Svcs - Soc Services 5,400.00 5,400.00 5,400.00 568100 Medical Records Supplies 135.00 135.00 135.00 568100 Med Equip Rental 24,826.00 24,826.00 24,826.00 24,826.00 5				2,030.00	58,059.00
582120 Diapers/Disposables 22,370.00 22,370.00 582140 Tube Feeding (Non Part B) 2,867.00 2,867.00 582180 Contract Nursing 45,242.00 (3,910.00) 41,332.00 584100 Contract Services - Pharmacy 2,030.00 (2,030.00) 0.00 584120 Over The Counter Drugs 7,843.00 7,843.20 564140 Prescription Drugs 175,741.00 175,741.00 566010 I.V. TherapyRT Exp 26,367.00 26,367.00 566030 Contract Svcs - Med Director 38,400.00 100.00 38,500.00 566050 Contract Svcs - Dental 10,624.00 10,624.00 10,624.00 568100 Medical Records Supplies 1355.00 135.00 135.00 568100 Patient Transportation 8,684.00 8,684.00 8,684.00 568100 Patient Transportation 8,684.00 24,828.00 568100 Lab Fees 12,027.00 12,027.00 568100 Array Services 8,661.00 10,741.00 9,027.		* *	76,208.00		76,208.00
582140 Tube Feeding (Non Part B) 2,867.00 2,267.00 582160 Oxygen Supplies 19,552.00 19,552.00 582180 Contract Nursing 45,242.00 (3,910.00) 41,332.00 584100 Contract Services - Pharmacy 2,030.00 (2,030.00) 0.00 584140 Prescription Drugs 175,741.00 175,741.00 586010 I.V. Therapy/RT Exp 26,867.00 26,367.00 586030 Contract Svcs - Med Director 36,400.00 100.00 38,500.00 586050 Contract Svcs - Physician 1,919.00 210.00 2,129.00 586070 Contract Svcs - Soc Services 5,400.00 100.02 2,129.00 586100 Medical Records Supplies 135.00 135.00 135.00 586100 Medical Records Supplies 135.00 24,826.00 24,826.00 586100 Med Equip Rental 24,826.00 24,826.00 24,826.00 24,826.00 24,826.00 24,826.00 24,826.00 36,861.00 8,661.00 8,661.00 8,661.00					22,370.00
562160 Oxygen Supplies 19,552.00 39,552.00 562180 Contract Nursing 45,242.00 (3,910.00) 41,332.00 564100 Contract Services - Pharmacy 2,030.00 (2,030.00) 0.00 564120 Over The Counter Drugs 7,843.00 7,843.00 7,643.00 564140 Prescription Drugs 175,741.00 175,741.00 176,741.00 566000 175,741.00 176,741.00 176,741.00 566000 175,741.00 176,741.00 176,741.00 566000 175,741.00 176,741.00 176,741.00 566000 26,367.00 26,367.00 26,367.00 26,367.00 26,367.00 26,367.00 26,367.00 566000 26,867.00 210.00 2120.00 566000 566000 566000 566000 566000 566000 566000 566100 566140 866140<		· · · · · · · · · · · · · · · · · · ·	2,867.00		2,867.00
562180 Contract Nursing 45,242.00 (3,910.00) 41,332.00 564100 Contract Services - Pharmacy 2,030.00 (2,030.00) 0.00 564140 Prescription Drugs 175,741.00 175,741.00 568010 I.V. TherapyIRT Exp 26,367.00 26,367.00 568030 Contract Svcs - Med Director 36,400.00 100.00 38,500.00 568050 Contract Svcs - Physician 1,919.00 210.00 2,129.00 568060 Contract Svcs - Sco Services 5,400.00 5600.00 5,400.00 568100 Medical Records Supplies 135.00 135.00 135.00 568100 Medical Records Supplies 135.00 24,826.00 24,826.00 568100 Med Equip Rental 24,826.00 24,826.00 24,826.00 568100 Med Equip Rental 24,826.00 24,826.00 12,027.00 568200 X-ray Services 8,861.00 8,661.00 8,661.00 570010 Dir Rehab 20,230.00 (174,517.00) 146,903.00		— ·		•	19,552.00
584100 Contract Services - Pharmacy 2,030.00 (2,030.00) 0.05 564140 Over The Counter Drugs 7,843.00 7,843.00 78,43.00 564140 Prescription Drugs 175,741.00 175,741.00 175,741.00 566010 I.V. Therapy/RT Exp 26,367.00 26,367.00 26,367.00 566030 Contract Svcs - Mysician 1,919.00 210.00 2,129.00 568060 Contract Svcs - Physician 1,919.00 210.00 2,129.00 568070 Contract Svcs - Soc Services 5,400.00 5,400.00 5,400.00 568100 Medical Records Supplies 135.00 135.00 135.00 568100 Medical Records Supplies 135.00 24,826.00 568160 4,826.00 24,826.00 568160 24,826.00 568160 24,826.00 568160 24,826.00 568160 12,027.00 12,027.00 12,027.00 12,027.00 12,027.00 12,027.00 12,027.00 12,027.00 12,027.00 12,027.00 12,027.00 12,027.00 12,027.00 12,0				(3,910.00)	41,332.00
584120 Over The Counter Drugs 7,843.00 7,843.00 584140 Prescription Drugs 175,741.00 175,741.00 586010 I.V. TherapyRT Exp 26,367.00 26,367.00 566030 Contract Svcs - Med Director 38,400.00 100.00 38,500.00 566050 Contract Svcs - Physician 1,919.00 210.00 2,129.00 566050 Contract Svcs - Soc Services 5,400.00 10,624.00 568100 Medical Records Supplies 135.00 5,400.00 566100 Medical Records Supplies 135.00 135.00 566140 Patient Transportation 8,664.00 8,664.00 566190 Lab Fees 12,027.00 12,027.00 566200 X-ray Services 8,661.00 (10,743.00) 9,487.00 570010 Dir Rehab 20,230.00 (17,743.00) 9,487.00 570010 Rehab Contracted Services 321,420.00 (17,4517.00) 14,6930.00 570010 Salaries ST Staff 24,711.00 3,230.00 2,7941.00 <t< td=""><td></td><td></td><td></td><td>(2,030.00)</td><td>0.00</td></t<>				(2,030.00)	0.00
584140 Prescription Drugs 175,741.00 175,741.00 586010 I.V. Therapy/RT Exp 26,387.00 26,387.00 586050 Contract Svcs - Physician 1,919.00 210.00 2,129.00 586060 Contract Svcs - Dental 10,624.00 10,624.00 568070 568070 5,400.00 5,400.00 5,400.00 568070 5,400.00 5,400.00 5,400.00 5,600.00 5,600.00 5,600.00 5,600.00 5,400.00 5,600.00 <t< td=""><td></td><td>• • • • • • • • • • • • • • • • • • •</td><td>•</td><td>•</td><td>7,843.00</td></t<>		• • • • • • • • • • • • • • • • • • •	•	•	7,843.00
586010 I.V. Therapy/RT Exp 26,387.00 26,387.00 38,500.00 38,500.00 38,500.00 38,500.00 38,500.00 38,500.00 20,000 38,500.00 20,000 2,129.00 2,129.00 566060 Contract Svcs - Dental 10,624.00 10,624.00 566060 Contract Svcs - Soc Services 5,400.00 5,400.00 5,400.00 566100 Medical Records Supplies 135.00 135.00 135.00 135.00 566140 135.00 135.00 135.00 135.00 566140 135.00 12,027.00 <					
568030 Contract Svcs - Med Director 38,400.00 100.00 38,500.00 568050 Contract Svcs - Physician 1,919.00 210.00 2,129.00 568060 Contract Svcs - Soc Services 5,400.00 5,400.00 568100 Medical Records Supplies 135.00 3,500 566140 Patient Transportation 8,664.00 8,664.00 566140 Med Equip Rental 24,826.00 24,826.00 566190 Lab Fees 12,027.00 12,027.00 566200 X-ray Services 8,661.00 10,743.00) 9,487.00 570040 Rehab Contracted Services 321,420.00 (17,4517.00) 146,903.00 570050 Salaries - PT 80,551.00 10,381.00 90,932.00 570070 Salaries - ST Staff 24,711.00 3,230.00 27,941.00 570070 Salaries - COTA 66,212.00 8,173.00 74,385.00 570110 Occupational Therapy Supplies 225.00 225.00 580100 Salaries - Activities Director 36,789.00 <					26,367.00
568050 Contract Svcs - Physician 1,919.00 210.00 2,129.00 568060 Contract Svcs - Dental 10,624.00 10,624.00 566070 Contract Svcs - Soc Services 5,400.00 5,400.00 566100 Medical Records Supplies 135.00 135.00 566140 Patient Transportation 8,664.00 8,664.00 566160 Med Equija Rental 24,826.00 24,826.00 566100 Lab Fees 12,027.00 12,027.00 566200 X-ray Services 8,661.00 8,661.00 570010 Dir Rehab 20,230.00 (10,743.00) 94,870.00 570040 Rehab Contracted Services 321,420.00 (174,517.00) 146,903.00 570050 Salaries - PT 80,551.00 10,381.00 90,932.00 570060 Physical Therapy Supplies 695.00 695.00 570070 Salaries - COTA 6,212.00 8,173.00 74,985.00 570100 Salaries - Activities Director 36,789.00 3,218.00 6,070.00				100.00	38,500.00
566060 Contract Svcs - Soc Services 5,400.00 5,400.00 566070 Contract Svcs - Soc Services 5,400.00 5,400.00 566100 Medical Records Supplies 135.00 135.00 566140 Patient Transportation 8,664.00 8,664.00 566160 Med Equip Rental 24,826.00 24,826.00 566190 Lab Fees 12,027.00 8,661.00 570010 Dir Rehab 20,230.00 (10,743.00) 9,487.00 570010 Dir Rehab 20,230.00 (174,517.00) 146,903.00 570040 Rehab Contracted Services 321,420.00 (174,517.00) 146,903.00 570050 Salaries - PT 80,551.00 10,381.00 99,332.00 570070 Salaries S T Staff 24,711.00 3,230.00 27,941.00 570070 Salaries - COTA 66,212.00 8,173.00 74,385.00 570100 Salaries - Activities Director 36,789.00 3,218.00 22,50.0 580101 Activities Supplies 6,061.00 6,061.00			•		
568070 Contract Svcs - Soc Services 5,400.00 56,400.00 56610 Medical Records Supplies 135.00 135.00 566140 Patient Transportation 8,684.00 8,664.00 566190 Med Equip Rental 24,826.00 24,826.00 566190 Lab Fees 12,027.00 12,027.00 568200 X-ray Services 8,661.00 8,661.00 570010 Dir Rehab 20,230.00 (10,743.00) 9,487.00 570040 Rehab Contracted Services 321,420.00 (174,517.00) 146,903.00 570050 Salaries - PT 80,551.00 10,381.00 90,932.00 570050 Salaries ST Staff 24,711.00 3,230.00 27,941.00 570090 Salaries - OT 7,085.00 922.00 8,007.00 570110 Salaries - COTA 66,212.00 8,173.00 74,385.00 570110 Salaries - Activities Director 36,789.00 3,218.00 40,007.00 580020 Salaries - Activities - Staff 59,346.00 6,280.00			•		
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580100 Activities Supplies 6,061.00 6,061.00 580120 Entertainment/contr Services 7,453.00 7,453.00 590010 Salaries Social Svc Dir 26,057.00 2,633.00 28,690.00 590020 Salary Social Svc Staff 21,925.00 2,284.00 24,209.00 Marcum 102 Salaries Dir Rehab - OT 0.00 8,634.00 8,634.00 Marcum 103 Salaries Dir Rehab - ST 0.00 2,911.00 2,911.00 Marcum 106 Dues & Membership Fees 0.00 6,740.00 6,740.00 Marcum 107 Rehab Contracted Services - OT 0.00 151,060.00 151,060.00 Marcum 108 Rehab Contracted Services - ST 0.00 23,457.00 23,457.00 Marcum 109 State Appointed Nurse Consultant 0.00 1,031.00 1,031.00 Marcum 111 Food for Employees 0.00 6,933.00 6,933.00 Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00			59,346.00	6,280.00	65,626.00
580120 Entertainment/contr Services 7,453.00 7,453.00 590010 Salaries Social Svc Dir 26,057.00 2,633.00 28,690.00 590020 Salary Social Svc Staff 21,925.00 2,284.00 24,209.00 Marcum 102 Salaries Dir Rehab - OT 0.00 8,634.00 8,634.00 Marcum 103 Salaries Dir Rehab - ST 0.00 2,911.00 2,911.00 Marcum 106 Dues & Membership Fees 0.00 6,740.00 6,740.00 Marcum 107 Rehab Contracted Services - OT 0.00 151,060.00 151,060.00 Marcum 108 Rehab Contracted Services - ST 0.00 23,457.00 23,457.00 Marcum 109 State Appointed Nurse Consultant 0.00 23,400.00 23,400.00 Marcum 110 Cell Phone 0.00 1,031.00 6,933.00 Marcum 111 Food for Employees 0.00 4,849.00 4,849.00 Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00					6,061.00
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Marcum 102 Salaries Dir Rehab - OT 0.00 8,634.00 8,634.00 Marcum 103 Salaries Dir Rehab - ST 0.00 2,911.00 2,911.00 Marcum 106 Dues & Membership Fees 0.00 6,740.00 6,740.00 Marcum 107 Rehab Contracted Services - OT 0.00 151,060.00 151,060.00 Marcum 108 Rehab Contracted Services - ST 0.00 23,457.00 23,457.00 Marcum 109 State Appointed Nurse Consultant 0.00 23,400.00 23,400.00 Marcum 110 Cell Phone 0.00 1,031.00 1,031.00 Marcum 111 Food for Employees 0.00 6,933.00 6,933.00 Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00			21,925.00	2,284.00	24,209.00
Marcum 103 Salaries Dir Rehab - ST 0.00 2,911.00 2,911.00 Marcum 106 Dues & Membership Fees 0.00 6,740.00 6,740.00 Marcum 107 Rehab Contracted Services - OT 0.00 151,060.00 151,060.00 Marcum 108 Rehab Contracted Services - ST 0.00 23,457.00 23,457.00 Marcum 109 State Appointed Nurse Consultant 0.00 23,400.00 23,400.00 Marcum 110 Cell Phone 0.00 1,031.00 1,031.00 Marcum 111 Food for Employees 0.00 6,933.00 6,933.00 Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00		•	0.00	8,634.00	8,634.00
Marcum 106 Dues & Membership Fees 0.00 6,740.00 6,740.00 Marcum 107 Rehab Contracted Services - OT 0.00 151,060.00 151,060.00 Marcum 108 Rehab Contracted Services - ST 0.00 23,457.00 23,457.00 Marcum 109 State Appointed Nurse Consultant 0.00 23,400.00 23,400.00 Marcum 110 Cell Phone 0.00 1,031.00 1,031.00 Marcum 111 Food for Employees 0.00 6,933.00 6,933.00 Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00			0.00	2,911.00	2,911.00
Marcum 107 Rehab Contracted Services - OT 0.00 151,060.00 151,060.00 Marcum 108 Rehab Contracted Services - ST 0.00 23,457.00 23,457.00 Marcum 109 State Appointed Nurse Consultant 0.00 23,400.00 23,400.00 Marcum 110 Cell Phone 0.00 1,031.00 1,031.00 Marcum 111 Food for Employees 0.00 6,933.00 6,933.00 Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00			0.00	6,740.00	6,740.00
Marcum 108 Rehab Contracted Services - ST 0.00 23,457.00 23,457.00 Marcum 109 State Appointed Nurse Consultant 0.00 23,400.00 23,400.00 Marcum 110 Cell Phone 0.00 1,031.00 1,031.00 Marcum 111 Food for Employees 0.00 6,933.00 6,933.00 Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00		·		151,060.00	151,060.00
Marcum 109 State Appointed Nurse Consultant 0.00 23,400.00 23,400.00 Marcum 110 Cell Phone 0.00 1,031.00 1,031.00 Marcum 111 Food for Employees 0.00 6,933.00 6,933.00 Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00				23,457.00	23,457.00
Marcum 110 Cell Phone 0.00 1,031.00 1,031.00 Marcum 111 Food for Employees 0.00 6,933.00 6,933.00 Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00			0.00	23,400.00	23,400.00
Marcum 111 Food for Employees 0.00 6,933.00 6,933.00 Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00		· ·	0.00	1,031.00	1,031.00
Marcum 112 Copier Maintenance 0.00 4,849.00 4,849.00			0.00	6,933.00	6,933.00
		·	0.00	4,849.00	4,849.00
			0.00	0.00	0.00

Net (Income) Loss

Client: Engagement: Period Ending: Trial Balance: Workpaper:

JACC Menegement, LLC Medicald - JACC Healthcare Center of Windham 9/30/2015 A.01 - TB-CCNH A.03 - TB-CCNH Grouping Report

Group : [10-A] Subgroup : [2]	Salaries and Wages				
500010	Administrators Salaries Administrator/AsstAdmin	105,136.00		8,976.00	114,112.00
500010	Galanda Falling and Galanda	<u></u>	RJE - 1 RJE - 19	4,168.00 4,808.00	******
Subtotal [2] Admir	nlstrators	105,136.00		8,976.00	114,112.00
Subgroup : [4] 500040	Other Administrative Salaries Salaries - Business Office	166,404.00	RJE - 1 RJE - 19	14,458.00 6,596.00 7,852.00	180,862.00
Subtotal [4] Other	r Administrative Salaries	166,404.00	K0L - 15	14,458.00	180,862.00
Subgroup : [5A] 520040	Head Dietitian Dietician	29,988.00	RJE - 1	4,069.00 1,189.00	34,057.00
Subtotal [5A] Hea	d Dietitian	29,988.00	RJE - 19	2,880,00 4,069,00	34,057,00
Subgroup : [5B] 520010	Food Service Supervisor Salaries-Food Serv Dir	34,710.00	RJE - 1	3,376.00 1,376.00	38,086.00
Subtotal [5B] Foo	od Service Supervisor	34,710.00	RJE - 19	2,000,00 3,376,00	38,086.00
Subgroup : [5C] 520020	Dietary Workers Wages-cooks	94,368.00		3,741.00	98,109,00
520030	Wages Dietary Aides	180,755.00	RJE - 1	3,741.00 7,165.00	187,920.00
Subtotal [6C] Diet	tary Workers	275,123.00	RJE - 1	7,165,00 10,906.00	286,029.00
Տանցroup : [6A] 530010	Head Housekeeper Salaries - Houskpg Supv	30,651.00	RJE - 1	2,655.00 1,215.00	33,306,00
Subtotal [6A] Hea	ıd Housekeeper	30,661.00	RJE - 19	1,440.00 2,655.00	33,306.00
Subgroup : [6B] 530020	Other Housekeeping Workers Salaries - Houskpg Staff	175,086.00	p = 4	6,941.00 6,941.00	182,027.00
Subtotal [6B] Oth	er Housekeeping Workers	175,086.00	RJE - 1	6,941.00	182,027.00
Subgroup : [7A] 550010	Engineer or Chief of Maintenance Salaries-Maint Supervisor	64,347.00	D 1C 1	2,551.00 2,551.00	66,898,00
Subtotal [7A] Eng	lineer or Chief of Maintenance	64,347.00	RJE-1	2,551.00	66,898.00
Subgroup : [78] 550020	Other Maintenance Workers Wages-Maintenance Staff	39,518.00	RJE - 1	2,845.00 1,210.00	33,363.00
Subtotal [78] Othe	er Maintenance Workers	30,518.00	RJE - 19	1,635.00 2,845.00	33,363.00
Subgroup : [88] 540020	Other Laundry Workers Salaries - Laundry Staff	71,413.00	D.W. 4	2,831.00	74,244.00
Subtotal [8B] Othe	ner Laundry Workers	71,413.00	RJE - 1	2,831.00 2,831.00	74,244.00
Subgroup : [12A] 560010	Director of Nurses/Assistant Director Director Of Nursing	81,629.00	RJE - 1	7,078.00 3,232.00	88,607.00
560020	ADNS	84,655.00	RJE - 19	3,846.00 6,832.00 2,563.00	70,487.00
Subtotal (12A) Dia	rector of Nurses/Assistant Director	146,184.00	RJE - 19	3,269.00 12,910.00	159,094.00
Subgroup : [12B1 560030	i; RNs - Direct Care RN Nursing Supervisor	177,802.00	RJE - 1	19,431.00 7,048.00	197,233.00
562020	Salarios-RN	195,504.00	RJE - 19	12,383.00 23,402.00 7,750.00	218,906.00
Subtotal [12B1] R	RNs - Direct Care	373,396.00	RJE - 19	15,652.00 42,833.00	416,139.00
Տաեցroup : [1282 560040	Z RNs - Administrative Nursing Scheduler	30,861.00	RJE - 1	2,854.00 1,223.00	33,715.00
560060	MDS Coordinator	119,103.00	RJE - 19 RJE - 1 RJE - 19	1,631.00 6,689.00 4,721.00 1,968.00	125,792.00
560100	Infection Control	56,160.00	RJE - 19 RJE - 19	5,026,00 2,226,00 2,800,00	61,185,00
		208,124.00		14,569.00	220,693,00

Client:

JACC Management, LLC

Medicald - JACC Healthcare Center of Windham

Engagement: Period Ending: Trial Balance:

9/30/2015 A.01 - TB-CCNH

A.03 - TB-CCNH Grouping Report Workpaper:

JE Ref # RJE FINAL Description ADJ Account 9/30/2015 9/30/2015 927.744.00 846,797.00 80.947.00 562030 Salaries-LPN 33,568.00 RJE - 1 RJE - 19 47,379.00 927,744.00 80,947.00 846,797.00 Subtotal [12C1] LPNs - Direct Care Subgroup: [12D] Aldes and Attendants 1,144,262.00 1,100,635.00 43,627,00 Salaries - CNAs 43,627.00 1,144,262.00 1,100,635.00 Subtotal [12D] Aides and Attendants Subgroup : [12E] Physical Therapists 20,230.00 (10,743.00) 9.487.00 Dir Rehab 802.00 (11,545.00) 10,381.00 RJE - 1 RJE - 2 90,932,00 80.551.00 Salaries - PT 570050 RJE - 1 3,193,00 RJE - 19 7,188.00 100,419.00 100,781.00 (362.00) Subtotal [12E] Physical Theraplets Subgroup : [12F] Speech Therapists 570070 Salaries ST Staff 3,230,00 27,941.00 24,711.00 Salaries ST Staff RJE - 1 980,00 RJE - 19 2,250.00 2,911.00 2,911.00 0.00 Salaries Dir Rehab - ST Marcum 103 RJE - 2 2,911.00 30,852.00 24,711.00 6,141.00 Subtotal [12F] Speech Therapists Subgroup : [12G] Occupational Therapists 922.00 281.00 641.00 B,007.00 7,085,00 Salaries - OT RJE - 1 RJE - 19 8,173.00 74,365.00 66,212,00 570100 Salaries - COTA RJE - 1 2.625.00 5,548,00 8,634.00 RJE - 19 8,634.00 0.00 Salaries Dir Rehab - OT Marcum 102 RJE - 2 8,634.00 91,028.00 73,297.00 17,729,00 Subtotal [12G] Occupational Therapists Subgroup : [12H] Recreation Workers 36,789.00 3.218.00 40,007,00 Salaries - Activities Director 580010 1,458.00 1,760.00 RJE - 1 RJE - 19 65,626.00 59,346.00 580020 Salaries - Activities -Staff R.IF - 1 2.353.00 RJE - 19 3,927.00 105,633.00 96,135,00 9,498,00 Subtotal [12H] Recreation Workers Subgroup : [12M] Social Workers/Case Management 26,057.00 2.633.00 28.690.00 Salaries Social Svc Dir RJE - 1 1,033.00 RJE - 19 1.800.00 24,209.00 21,925.00 Salary Social Svc Staff R.IF - 1 869.00 RJE - 19 52,899.00 47,982.00 4,917.00 Subtotal [12M] Social Workers/Case Management Subgroup: [120] Other 31,100.00 3.193.00 34,293.00 Salaries Admissions 1,233.00 RJE - 1 RJE - 19 1.960.00 (161,241.00) 0,00 161,241.00 510003 Accrued Benefits Exp - PTO ETO RJE - 1 (161,241.00) 1,473.00 38,620.00 37,147,00 Medical Records 560090 RJE - 1 1,473,00 72,913.00 229,488,00 (156,575.00) Subtotal [120] Other 135,842.00 4,364,658.00 4,228,816.00 Total [10-A] Salaries and Wages Professional Fees Group : [13-B] Subgroup : [2] 566060 Dentist Contract Svcs - Dental 10,624.00 10,624.00 0.00 10,624.00 Subtotal [2] Dentist Subgroup : [3] Pharmacist 2,030.00 (2.030.00) 0.00 Contract Services - Pharmacy RJE - 17 (2,030.00)0.00 2,030.00 (2,030.00) Subtotal [3] Pharmacist Subgroup : [5A] PT - Resident Care 570040 Rehab Contracted Services (174,517.00) 146,903.00 321,420.00 (174,517,00) [174,517.00] RJF - 10 146,903.00 321,420.00 Subtotal [5A] PT - Resident Care Subgroup : [6] Sociał Worker 0,00 5,400.00 5,400,00 Contract Sycs - Soc Services 5,400.00 0,00 5,400.00 Subtotal [6] Social Worker Subgroup : [8A] Medical Director 566030 Contract Sycs - Med Director 38,500.00 3B,400.00 100.00 100.00 RJE - 9 38,400.00 38,500.00 Subtotal [8A] Medical Director

JACC Management, LLC Medicaid - JACC Healthcare Center of Windham 9/30/2015 A.01 - TB-CCNH A.03 - TB-CCNH Grouping Report

Client: Engagement: Period Ending; Trial Balance: Workpaper:

Workpaper: Account	A.03 - TB-CCNH Grouping Report Description	ADJ 9/30/2015	JE Ref#	RJE	FINAL 9/30/2015
Subgroup : [9A]	ST - Resident Care	0.00		23,457.00	23,457.00
Marcum 108 Subtotal [9A] ST	Rehab Contracted Services - ST - Resident Care	0.00	RJE - 10	23,457.00 23,457.00	23,457.00
	OT - Resident Care	6.00		151,060.00	151,060.00
Marcum 107 Subtotal [10A] O	Rehab Contracted Services - OT - Resident Care	0.00_	RJE - 10	151,060.00 151,060.00	151,060.00
	RN's - Direct Care Contract Nursing	45,242.00	RJE - 6	(3,910.00) (3,600.00)	41,332.00
Subtotal [11A1] R	tN's - Direct Care	45,242.00	RJE-8	(310.00) (3,910.00)	41,332,00
Subgroup : [12] 566050	Other Contract Svcs - Physician	1,919.00	RJE - 8 RJE - 8	210,00 128,00 182,00	2,129.00
Marcum 109	State Appointed Nurse Consultant	0.00	RJE - 9	(100,00) 23,400,00	23,400.00
Subtotal [12] Oth	er	1,919.00	RJE - 12	23,400.00 23,610.00	25,529.00
Total [13-B] Profe	essional Fees	425,035.00		17,770.00	442,805.00
Group ; [15]	Expenditures Other than Salaries Workmen's Compensation				
510040	Workers' Compensation orkmen's Compensation	311,898.00 311,698.00	:	0.00	311,898.00 311,898.00
510100	Disability Insurance Employee Disability ins sability Insurance	7,160,00 7,160,00	:	0.00	7,160.00 7,160.00
510020 510030	Unemployment Insurance Payroll Taxes - FUTA Payroll Taxes - SUTA nemployment Insurance	9,904.00 104,297.00 114,201.00		0.00 0.00 0.00	9,904.00 104,297.00 114,201.00
510010	Social Security (FICA) Payroll Taxes - FICA cial Security (FICA)	302,542.00 302,542.00		0.00	302,542.00 302,542.08
Subgroup : [1A5] 510050	Health Insurance Group Health/dental insurance	431,068.00		5.00	431,073.00
Subtotal [1A5] He	eath insurance	431,068.00	RJE-6	5.00 5.00	431,073.00
Subgroup : [1A6] 510060 Subtotal [1A6] Li	Employee Grp Life Insurance	3,082.00 3,082.00	:	0.00	3,082.00 3,082.00
Subgroup : [1A9] 510110 Subtotal [1A9] Oi	Employee Physicals/Pre Employment	318.00 318.00		0.00	318.00 318.00
Subgroup : [1C] 500495 Subtotal [1C] Bac	Bad Debts Bad Debt d Debts	42,216.00 42,216.00	:	0.00	42,216.00 42,216.00
Subgroup : [1D] 500320	Accounting and Auditing Accounting Fees	1,808,00	RJE - 4	2,127.00 2,127.00	3,935,00
Subtotal [1D] Acc	counting and Auditing	1,808.00	NUE - 4	2,127.00	3,935.00
Subgroup : [1E] 500340	Legal Legal Fees	10,162,00	RJE - 4	(2,127.00) (2,127.00)	8,035.00
Subtotal [1E] Leg	al	. 10,162,00	N3E-4	{2,127.00}	8,035.00
Subgroup : [1G] 500260 Subiotal [1G] Off	Office Supplies	13,653.00 13,653.00	,	0.00	13,653.00 13,653.00
Subgroup : [1H1] 580440	Telephone and Telegraph Telephone	17,284.00	RJE - 13	(1,260.00) (1,260.00)	16,024.00
Subtotal [1H1] Te	elephone and Telegraph	17,284.00	1100-10	(1,260,00)	16,024.00
Subgroup : [1H2] Marcum 110	Geilular Phones and Beepers Cell Phone	0.00	RJE - 13	1,031.00 1,031.00	1,031.00
• •	ellular Phones and Beepers	0.00		1,031.00	1,031.00
500551	Resident Day User Fee Provider Tax esident Day User Fee	551,649.00 551,649.00		0.00	551,649.00 551,649.00
Total [15] Expan	ditures Other than Salaries	1,807,041.00		(224.00)	1,806,817.00

Client:

JACC Management, LLC

Engagement: Period Ending:

Medicaid - JACC Healthcare Center of Windham

9/30/2015 A.01 - TB-CCNH Trial Balance:

A.03 - TB-CCNH Grouping Report Workpaper: JE Ref# RJE FINAL ADJ Account Description 9/30/2015 9/30/2015 Expenditures Other than Salaries (cont'd) - Admir. and General Group : (16) Subgroup : [2] 510080 Holiday Parties for Staff (7,022.00) 1,083.00 8,105.00 Employ Benes - Non Pr (39.00) (6,983.00) **RJE - 7** 1,083.00 8,105,00 (7,022,00) Subtotal [2] Holiday Parties for Staff Subgroup : [4] Employee Travel 1,859.00 1,859.00 0.00 Travel & Mileage 0.00 1,859.00 Subtotal [4] Employee Travel Subgroup : [5] Education Expense 0.00 1,754.00 1,754.00 1,754.00 500460 Meetings & Seminars Subtotal [5] Education Expense 1,754.00 Subgroup : [M1] Advertising Help Wanted 58.00 0.00 58.00 Advertising - Help Wanted Recruiting/Empl Advertisg 500150 00,0 4,995.00 4,995.00 5,053.00 5,053.00 0.00 Subtotal [M1] Advertising Help Wanted Subgroup : [M3] Advertising Other 0.00 3,546,00 500480 Advertising - Promotional Subtotal [M3] Advertising Other 0.00 3,646.00 3,546.00 Subgroup : [M5] Medical Records 0.00 135.00 135.00 565100 Medical Records Supplies 135.00 Subgroup : [M7] Postage 2,043.00 0.00 2,043.00 500280 Postage 2,043.00 Subtotal [M7] Postage 2,043.00 Subgroup : [MB] Dues and Membership Fees to Professional Associations
Marcum 106 Dues & Membership Fees 6,740.00 6,740.00 0.00 Marcum 106 RJE - 3 6,690.00 50.00 RJE - 14 6,740.00 Subtotal [MB] Dues and Membership Fees to Professional Associations 0.00 6,740.00 Subgroup : [M9] Subscriptions (6,690.00) 3,080.00 9,770.00 Dues & Subscriptions RJE - 3 (6,690,00) 3,080.00 9,770.00 Subtotal [M9] Subscriptions Subgroup : [M11] Services Provided by Contract 500220 Data Proc ADP 0.00 15.687.00 1,837.00 1,837.00 Contract Svcs - Office 22,480.00 500330 RJE - 11 6.181.00 6,181.00 0.00 Contract Sycs - IT Support 500332 (19,800.00) 6,000.00 25,800.00 Business Consulting Fees 500810 RJE - 5 3,600,00 (23,400.00) RJE - 12 4,849.00 4,849.00 0.00 Copier Maintenance Marcum 112 4,849,00 (13,114.00) RJE - 18 55,197.00 68,311.00 Subtotal [M11] Services Provided by Contract Subgroup : [M12] Administrative Management Services 0.00 210,679.00 210,679.00 500800 Management Fee-JACC Related Subtotal [M12] Administrative Management Services 210,679.00 210,679.00 Subgroup : [M13] Other 3,774,00 6.00 Bank Charges 3,774.00 500200 0,00 15.00 2,179.00 15.00 500300 Printing Licenses & Permits 2.179.00 500420 27,563.00 0.00 27 563 00 Fines & Penalties 6,933.00 6,933.00 Food for Employees 0.00 Marcum 111 RJE - 14 6,933.00 33,531.00 40,464.00 6,933.00 Subtotal [M13] Other 331,633.00 (13,153.00) 344,786.00 Total [16] Expenditures Other than Salaries (cont'd) - Admin, and General Dietary Basis for Allocation of Costs Group: (18) Subgroup : [2A1] Raw Food 520100 Raw Food 00,0 191,526,00 191,526.00 Subtotal [2A1] Raw Food 0,00 191.526.00 Subgroup : [2A2] Non-Food Supplies 11,604.00 0.00 11.604.00 Food Supplements 27,558,00 27,558.00 39,162.00 0.00 520140 Dietary Supplies Subtotal [2A2] Non-Food Supplies 39,162.00 Subgroup : [2B] Purchased Services 520160 Contract Sycs - Dietary 2,234.00 2,234.00 0.00 Subtotal [28] Purchased Services 0.00 0.00 232,922.00 232,922.00 Total [18] Dietary Basis for Allocation of Costs Group : [19] Laundry-Basis for Allocation of Costs Subgroup : [3A1] Bed Linens, etc., washed, troned. 0.00 12,088.00 540140 Linens Purchases Subtotal [3A1] Bed Linens, etc...washed, ironed... 12,088.00

Client

Engagement:

JACC Management, LLC Medicald - JACC Healthcare Center of Windham

Period Ending: 9/30/2015

Trial Balance: A.01 - TB-CCNH

A.03 - TB-CCNH Grouping Report Workpaper: FINAL ADJ JE Ref# RJE Description Account 9/30/2015 9/30/2015 Subgroup : [3D] Other 540100 Laundry Supplies 0.00 5,468.00 Subtotal [3D] Other 0.00 17,556,00 17,556.00 Total [19] Laundry-Basis for Allocation of Costs Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs Subgroup : [4A1] In-House Care Supplies 0.00 29,965,00 530120 Housekeeping Supplies Subtotal [4A1] In-House Care Supplies 29,965.00 29,965.00 Subgroup : [5A2] Purchased from 0.00 Prescription Drugs 175,741.00 175,741.00 Subtotal [5A2] Purchased from Subgroup : [6B] Medicine Cabinet Drugs 58,059.00 2,030.00 Medical Supplies 56,029.00 562100 RJE - 17 2,930.00 7.843.00 0.00 Over The Counter Drugs 63,872.00 2,030.00 65,902.00 Subtotal [6B] Medicine Cabinet Drugs Subgroup : [5D] Ambulance/Limousine 566140 Patient Transportation Subtotal [6D] Ambulance/Limousine 0.00 8,664.00 8,664.00 B,664.00 Subgroup: [5E2] Oxygen - Other 0.00 19,552.00 562160 Oxygen Supplies Subtotal [6E2] Oxygen - Other 0.00 19,552.00 Subgroup : [6F] X-Rays and related radiological 8,661.00 566200 X-ray Services Subtotal (6F) X-Rays and related radiological 8,661,00 B,661.00 0.60 Subgroup : [5H] Laboratory 12,027.00 0.00 12,027.00 12,027.00 Lab Fees Subtotal [5H] Laboratory Subgroup : [51] Recreation 8.021.00 8.021.00 0.00 560170 6,061.00 7,453.00 6,061.00 0.00 580100 **Activities Supplies** 7,453.00 21,535.00 0.00 Entertainment/contr Services 21,535.00 Subtotal [5]] Recreation Subgroup ; [6J] Other PPD Medical Supplies
Diapers/Disposables
Tube Feeding (Non Part B)
I.V. Therapy/RT Exp 76,208.00 0.00 562110 562120 22,370.00 2,867.00 0.00 22,370.00 2,867.00 26,367.00 562140 566010 26,367.00 24,826.00 0.00 Med Equip Rental Physical Therapy Supplies 566160 695.00 0.00 695.00 570060 225.00 225.00 Occupational Therapy Supplies 0.00 570110 153,558.00 0.00 153,558,00 Subtotal [5J] Other 493,575.00 2,030.00 495,605.00 Total [20] Housekeeping and Resident Care Basis for Allocation of Costs Maintenance and Property Repairs and Maintenance Maintenance Supplies Group : [22] Subgroup : [6A] 550100 27,326.00 305.00 27.021.00 39.00 266.00 RJE - 7 RJE - 11 3,172.00 3,172.00 31,103.00 34,275.00 Repairs & Maintenance 550110 RJE - 15 679.00 229.00 2,987.00 2,308.00 550130 Minor Equipment RJE - 13 **RJE - 16** 450,00 64,588.00 60,432.00 4,156.00 Subtotal [6A] Repairs and Maintenance Subgroup : [6B] Heat 810.00 810,00 Fuel Oil 550160 810.00 Subtotal [6B] Heat Subgroup : [6C] Light & Power 550150 Gas & Electric 0.00 Subtotal [6C] Light & Power 93,907.00 Subgroup : [6D] Water 550180 Water & Sewer 0.00 34,411,00 34,411,00 Subtotal [6D] Water 34,411.00 Subgroup : [6E] Equipment Lease 500310 Equipment 8,129.00 (4,849.00) 3,280.00 (4,849.00) (4,849.00) **RJE - 18** 3,280.00 8,129.00 Subtotal [6E] Equipment Lease Subgroup : [6F] Other 19,010.00 25,703.00 550120 Contract Sycs Maintenance RJE - 11 (2,103.00) (3,172.00) RJE - 15 RJE - 16 (1,418.00)121.00 121.00 832.00 953,00 550140 Pest Control RJE - 16

JACC Menegoment, LLC Medicaid - JACC Healthcare Center of Windham 9/30/2015 A.01 - TB-CCNH A.03 - TB-CCNH Grouping Report

Client; Engagement: Period Ending: Trial Balance: Workpaper:

Workpaper:	A.03 - TB-CCNH Grouping Report	ADJ	JE Ref#	RJĖ	FINAL
Account	Description	9/30/2015			9/30/2015
550145	Groundskeeing/Snow Removal	6,907.00	RJE - 16	847.00 847.00	7,754.00
550190 Subtotal [6F] Oth	Trash Removal	18,953.00 52,395.00		(5,725.00)	18,953.00 46,670.00
Subgroup : [7D] 501100	Deprec FF&E	172.00		0.00	172.00 49.00
501400 Subtotal [7D] Mo	Amortization Software vable Equipment	49.00 221.00		0.00	221.00
	Organization Expense				
501550	Amort - Lease Acq Costs	233,00 233,00		0.00	233.00 233.00
Subtotal [8A] Org	ganization Expense	233,00		0.00	200.00
Subgroup : [8C] 501300	Leasehold Improvements Depr-Leasehold Improvmts	133.00		0.00	133.00
	sehold improvements	133.00		0.00	133.00
Subgroup : [9]	Rental Payments	472 224 00		0,00	472,284.00
500900 Subtotal [9] Rent	Rent Expense - Building al Payments	472,284.00 472,284.00		0.00	472,284.00
Subaroua : [10B]	Real estate taxes paid by lessor				
500510	Taxes - Real Estate eal estate taxes paid by lessor	107,050.00 107,050.00		0.00	107,050,00
		830,005,00		(6,418.00)	823,587.00
Total [22] Mainte	nance and Property	830,000,00		(0,410.00)	020,001100
Group : (27) Subgroup : (12D)	interest and insurance Other interest Expense				
502100	Interest insurance Finance Interest - Other	1,579.00 21,088.00		0.00 (5.00)	1,579,00 21,083,00
502150			RJE - 6	(5.00)	22,662.00
Subtotal [120] Of	ther Interest Expense	22,667.00		(5,00)	22,002.00
Subgroup : [14A] 500530	Insurance on Property Insurance - Property	20,716.00		0.00	20,716.00
	surance on Property	20,716.00		0.00	20,716,00
Subgroup : [14C;		40.447.00		0,00	46,447.00
500450 Subtotal [14C3] 0	Insurance - Non Property Other	46,447.00 46,447.00		0.00	46,447.00
Total [27] Interes	t and Insurance	89,830.00		(5.00)	89,825.00
	Statement of Revenue				
Group : [30] Subgroup : [1A]	Medicald Residents (CT only)	40 100 200 200		B 00	/0.400.C00.00
400100 Subtotal [1A] Me	Room & Board - MD dicaid Residents (CT only)	(9,180,620.00) (9,180,620.00)		0.00	(9,180,620.00) (9,180,620.00)
Subgroup : [1B]	Medicald room and board contractual allowance				
400155	Contractual Allowance (R&B) - MD dicald room and board contractual allowance	3,332,130,00 3,332,130,00		0.00	3,332,130.00 3,332,130.00
Subgroup : [3A] 400200	Medicare Residents (All inclusive) Room & Board - MA	(1,446,300.00)		0.00	(1,446,300.00)
Subtotal [3A] Me	dicare Residents (All inclusive)	(1,446,300.00)		0.00	(1,446,300.00)
Subgroup : [3B] 400255	Medicare room and board contractual allowance Contractual Allowance (R&B) - MA	(358,318.00)		0.00	(358,318.00)
	dicare room and board contractual allowance	(358,318.00)		0.00	(358,318.00)
Subgroup : [4A]	Private-pay residents and other				4547 000 000
400000 400300	Room & Board - PVT Room & Board - Hospice	(517,200.00) (5,400.00)		00,0 00.0	(517,200.00) (5,400.00)
400490 Subtotal IAA3 Pris	Room & Board - Mg vate-pay residents and other	(75,860.00) (598,460.00)		0.00	(75,860.00) (598,460.00)
	Private-pay room and board contractual allowance				
400355	Contractual Allowance (R&B) - Hospice	(2,700.00)		0.00 0.00	(2,700,00) (11,149,00)
400455 Subtotal [4B] Pri	Contractual Allowance (R&B) - Mg vate-pay room and board contractual allowance	(11,149.00) (13,849.00)		0.00	(13,849.00)
Subgroup : [5A]	Prescription Drugs - Medicare				
400220	Pharmacy - MA escription Drugs - Medicare	(135,225.00) (135,225.00)		0.00	(135,225.00) (135,225.00)
Subgroup : [5C] 400120	Pharmacy - MD	(3,003.00)		0.00	(3,003.00)
400320 400420	Pharmacy - Hospice Pharmacy - Mg	(523.00) (10,435.00)		0.00 0.00	(523.00) (10,435,00)
Subtotal [6C] Pre	scription Drugs - Non-medicare	(13,961.00)		0.00	{13,961.00}
Subgroup : [7A] 400235	Phys≩cał Therapy - Medicare Physicał Therapy - MA	(257,361.00)		0.00	(257,381.00)
400635	Physical Therapy - Medicare B	(85,788.00) (843,149.00)		0.00	(85,768.00)
	ysical Therapy - Medicare	[040,144.00]		0.00	[040,142,00]
Subgroup : [7C] 400035	Physical Therapy - Non-medicare Physical Therapy - PVT	(246.00)		0.00	(246,00)
400135 400435	Physical Therapy - MD Physical Therapy - Mg	(77,761.00) (15,958.00)		0.00 0.00	(77,761.00) (15,956.00)
400-100		,,			•

JACC Menagement, LLC Medicaid - JACC Heelthcare Center of Windham 9/30/2015 A.O1 - TB-CCNH A.O3 - TB-CCNH Grouping Report

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Trial Balance: Workpaper:	A.01 - IB-CCNH A.03 - TB-CCNH Grouping Report			
Account	Description	ADJ	JE Ref# RJE	FINAL
		9/30/2015	0.00	9/30/2015 (93,963.00)
Subtotal [7C] Phy	sical Therapy - Non-medicare	(93,963.00)	0.00	133,303,001
Subgroup : [8A]	Speech Therapy - Medicare			
400245	Speech Therapy - MA	(35,567.00)	0.00 0.00	(36,567.00) (36,915.00)
400645	Speech Therapy - Medicare B	(36,915.00) (73,482.00)	0.00	(73,482.00)
Subtolal [8A] Sp	eech Therapy - Medicare	(10,402.00)		
Subgroup : [8C]	Speech Therapy - Non-medicare	/40 A74 BB	0.00	(12,971.00)
400145	Speech Therapy - MD	(12,971.00) (281.00)	0.00	(281.00)
400445 Subtotal ISCI Spi	Speech Therapy - Mg eech Therapy - Non-medicare	(13,252.00)	0.00	[13,252.00]
00,000,00				
Subgroup : [9A]	Occupational Therapy - Medicare Occupational Therapy - MA	(280,908.00)	0.00	(280,908.00)
400240 400840	Occupational Therapy - Medicare B	(88,239.00)	0.00_	(88,239.00)
	cupational Therapy - Medicare	(369,147.00)	0.00_	[369,147.00]
Subgroup : [9C]	Occupational Therapy - Non-medicare			
400140	Occupational Therapy - MD	(78,090.00)	0.00	(78,090.00)
400440	Occupational Therapy - Mg	(18,826.00)	0.00	(18,826.00) (96,916.00)
Subtotal [9C] Oc	cupational Therapy - Non-medicare	(96,916.00)	0,00	(20,0 ;0.00)
Subgroup : [10A]	Other - Medicare			(0.1.5.15.00)
400215	Lab - MA	(24,515.00)	00.0 00.0	(24,515,00) (6,506.00)
400230 400250	X-Ray - MA Ambulance - MA	(6,506.00) (2,520.00)	0.00	(2,520.00)
400260	Contractual Allowance (Ancillaries) - MA	741,890.00	0.00	741,890.00
400269	Sequester Med A	24,034.00	0.00 0.00	24,034.00 (15,830.00)
400276	IV Therapy - M MA Contractual Allowance (Ancillaries) - M MA	(15,830.00) 15,830.00	0.00	15,830.00
400289 400660	Contractual Allowance (Ancillaries) - Medicare B	22,478.00	0.00	22,478.00
400669	Sequester Med B	1,202.00	0.00	1,202.00 756,063.00
Subtotal [10A] O	ther - Medicare	756,063.80	0.00	100,000.00
Subgroup : [108]	Other - Non-medicare			
400115	Lab - MD	(56,00) 171,880,00	0.00 0.00	(56.00) 171,880,00
400160 400265	Contractual Atlowance (Anciliaries) - MD Contractual Atlowance (BC/BS Disc) - MA	686,00	0.00	686.00
400260	Contractual Allowance (Ancillaries) - Hospice	523.00	00.0	523.00
400415	Lab - Managed Care	(2,396,00)	0.00 0.00	(2,396.00) (356.00)
400430 400460	X-Ray - Managed Care Contractual Allowance (Ancillaries) - Mg	(356,00) 48,251.00	0.00	48,251.00
	ther - Non-medicare	218,632.00	0.00	218,532.00
Subgroup : [14]	Rental of Televisions and Cable Services			
400850	Cable Revenue	(1,230,00)	0.00	(1,230.00)
Subtotal [14] Rer	ntal of Televisions and Cable Services	(1,230.00)	0.00	{1,230.00}
Subgroup ; [15]	Interest Income			
400870	Interest Income	(10,580,00)	0.60	(10,580.00)
Subtotal [15] Inte	rest Income	(10,580,00)	0.00	(10,580.00)
Total [30] Statem	ent of Revenue	(8,441,727.00)	0.00	[8,441,727.09]
Croup : 194 901	Assets			
Group : [31-32] Subgroup : [A1]	Cash			
100010	Petty Cash	1,000.00	0.00 00.0	1,000,00 343,969,00
100020 100050	Cash - Operating Patient Funds Account	343,969.00 20,172.00	0.00	20,172.00
100060	Resident Trust Fund Advances	400.00	0.00	400,00
Subtotal [A1] Ca	sh	365,541.00	0.00	365,541.00
Subgroup : [A2]	Resident Accounts Receivable			
100070	Accounts Receivable Medicald	712,158.00	0.00	712,158.00
100075	Accounts Receivable Medicare A	299,584.00 54,110.00	0.00 0.00	299,584.00 54,110.00
100080 100085	Accounts Receivable Managed Care Accounts Receivable Private	16,466.00	0.00	16,466.00
100090	Accounts Receivable Medicare B	56,188.00	0.00	56,188.00
100095	Accounts Receivable Other	4,300.00 (42,216.00)	0.00 0.00	4,300.00 (42,216.00)
100105	Allowance - Doubtful Accounts sident Accounts Receivable	1,100,690.00	0.00	1,100,590.00
ounioidi furi Ke		,		
Subgroup : [A3]		(98.00)	0,00	(98,00)
100320 100326	Due To/from Medicald Due To/from HUD Reserve	2,260.00	0.00	2,260.00
	per Accounts Receivable	2,162.00	0.00	2,162.00
Cuba	Inventories			
Subgroup : [A4] 100200	Inventories Inventory	48,888,00	0.00	48,888.00
Subtotal [A4] Inv		48,888.00	0.00	46,888.00
Subgroup : [A5] 100400	Prepaid Expenses Prepaid Expenses	2,260,00	0.00	2,260.00
100410	Prepaid Insurance	68,182.90	0.00	68,182.00 70,442.00
Subtotal [A6] Pro	epald Expenses	70,442.00	0.00	10,442.00
Subgroup : [A8]	Other Current Assets			
100700	Deposits	57,217.00	0.00	57,217.00 57,217.00
Subtotal [A8] Of	her Current Assets	57,217.00	0.00	31,411,00

Client:

JACC Management, LLC

Engagement:

Medicald - JACC Healthcare Center of Windham

9/30/2015 Period Ending:

A.01 - TB-CCNH A.03 - TB-CCNH Grouping Report Trial Balance:

Workpaper: ADJ JE Ref# RJE FINAL Description Account 9/30/2015 9/30/2015 Subgroup: [B4] Leasehold improvements 6,980.00 6,980.00 Leasehold improvements Accum Amort - Leasehold Imp 100500 (133.00) 6,847.00 0.00 (133.00) 6,847.00 100600 Subtotal (B4) Leasehold Improvements Subgroup : [85] Non-Movable Equipment 8,983.00 Furniture Fixtures & Equipment Accum Depr - F F & E 0.00 8.983,00 (172.00) 8,811.00 (172.00) 8,811.00 0.00 100610 0.00 Subtotal [B5] Non-Movable Equipment Subgroup : [B6] Movable Equipment 100530 Computer Equip & Software 100630 Accum Amort - Software Subtotal [B6] Movable Equipment 1.943.00 1,943.00 0.00 (49.00) (49.00) 1,894.00 0.00 0.00 1,894.00 Subgroup: [89] Other Fixed Assets 82,308.00 82,308,00 100590 Construction-in-Progress Subtotal [B9] Other Fixed Assets 82,398,00 0.00 82,308.00 Subgroup : [D2] Escrow Deposits 236.00 236.00 0.00 236.00 236.00 Real Estate Tax Escrow 100440 Subtotal [D2] Escrow Deposits 0.00 Subgroup : [D3] Organization Expense 100711 Lease Aquistion Costs - HUD 42,000,00 0.00 42,000.00 (233.00) 41,767.00 Accum Amort - Lease Acquistion Costs (233.00) 41,767.00 0.00 100715 Subtotal [D3] Organization Expense 0.00 Subgroup: [D6] Loans to Owners or Related Parties (490,000.00) 0.00 (490,000.00) Due To/from JACC Healthcare Due To/From JACC Mgmt 100371 136,355.00 (353,645.00) 136 355 00 0.00 (353,645.00) 0.00 Subtotal [D6] Loans to Owners or Related Parties Subgroup : [D7] Other Assets (4,079.00) 100310 Due To/from Seller Subtotal [D7] Other Assets (4.079.00)0.00 (4,079.00) 0.00 (4,079.00) 0.00 1,428,979.00 Total [31-32] Assets 1,428,979.00 Liabilities Group : [33-34] Subgroup : [A1] Trade Accounts Payable Accounts Payable
Accounts Payable (734,822,00) 0.00 (734.822.00) (25,546.00) (760,368.00) (25,546.00) (760,368.00) 0.00 200010 Subtotal [A1] Trade Accounts Payable 0.00 Subgroup : [A2] Note Payable 200150 Note Payable - Landlord 0.00 (22,400.00) (22,400.00) 200150 Subtotal [A2] Note Payable (22,400,00) [22,400.00] Subgroup: [A4] Accrued Payroll 200020 Accrued Payrol! (88,158.00) 0.00 (88,158.00) 200065 Payroll Adjustments Subtotal [A4] Accrued Payroll 983.00 0.00 983.00 (87,175.00) (87,175.00) 0.00 Subgroup : [A6] Accrued Payroll Taxes Payable 19,104.00 200025 Accrued Payroll Taxes
Subtotal [A6] Accrued Payroll Taxes Payable 19,104.00 0.60 19,104.00 Subgroup: [A12] Other Current Liabilities 0.00 (408,825.00) (541.00) Accrued Provider Tax Payable Vol EE Ben Deductions (408,825.00) 200015 200026 (541.00) (2,187.00) n no (2,187.00)Payroll Suspense Vol EE 401K & HSA Deductions 200027 (220.00) 0.00 200028 (1,387.00) (161,241.00) 0.00 Union Dues Withholding 200045 (297,083.00) (135,842.00) 200060 Accrued Benefits RJE - 19 (135,842.00) 8,194.00 8,194.00 200069 Patient Refund 200070 Patient Funds Liability Subtotal [A12] Other Current Liabilities (20,172.00) [586,379.00] 0.00 (20,172.00)(135,842.00) (722,221.00) Subgroup : [84] Other Long-Term Liabilities (19,600,00) 250150 LT Note Payable - Landlord Subtotal [B4] Other Long-Term Liabilities (19.600.00) (19,600.00) (19,600.00) (135,842.60) [1,692,660.00] [1,456,818.00] Total [33-34] Liabilities Sum of Account Groups 0.00 0.00 0.00 0.00 0.00 0.00 Net (income) Loss

Client:

JACC Management, LLC Medicaid - JACC Healthcare Center of Windham 9/30/2015 A.01 - TB-CCNH

Engagement: Period Ending: Trial Balance:

Workpaper:

Total	Account	Description	W/P Ref	Debit	Credit
South	Reclassifying Jou	urnal Entries JE # 1	1.01		
Septimes					
Septimes	500010	Solarios Administrator/AsstAdmin		4,168.00	
1,233,00				•	
S20010				•	
\$20,000 Wages-cocks 3,741.00					
S20030					
1,188.00 1,188.00 1,215.00 530010 Salaries Houskpg Supy 1,215.00 530020 Salaries - Houskpg Supy 1,215.00 540020 Salaries - Laundry Staff 2,831.00 560010 Salaries - Laundry Staff 2,831.00 560010 Salaries - Laundry Staff 2,831.00 560010 Salaries - Laundry Staff 1,210.00 560010 Director Of Nusing 3,232.00 560020 ADNS 2,553.00 560020 ADNS 2,253.00 560020 ADNS 2,253.00 560020 ADNS 2,253.00 560020 ADNS 2,253.00 560020 ADNS 2,226.00				· ·	
Saper				•	
Salaries - Houskop Staff					
\$40000 Salaries - Laurdry Staff 2,831.00		,		•	
Section Salaries Maint Supervisor 2,551.00 Section 1,210.00 Section 1,210.00 Section 1,210.00 Section 1,210.00 Section 1,220.00 Section 1,223.00					
1210.00 Section Sect					
Se0010 Director Of Nursing 3,232,00 ADNS 2,653,00 Se0020 ADNS 2,653,00 Se0020 ADNS 2,653,00 Se0020 ADNS 2,653,00 Se0020 AURSING Scheduler 1,223,00 Se0040 MDS Coordinator 1,223,00 Se0040 MDS Coordinator 1,223,00 Se0040 MDS Coordinator 1,223,00 Se0040 MDS Coordinator 1,473,00 Se0040 S					
Se0020 ADNS		•		•	
Section Sect		_		· ·	
560080					
Second MDS Coordinator 4,721.00 560090 MDS Coordinator 4,721.00 560090 Medical Records 1,473.00 560100 Infection Control 2,226.00 560200 Salaries-RN 7,750.00 562020 Salaries-RN 33,568.00 562020 Salaries-LPN 33,568.00 562040 Salaries - CNAs 43,627.00 562040 Salaries - CNAs 43,627.00 570010 Dir Rehab 5002.00 Dir Rehab 570070 Salaries - PT 3,193.00 570070 Salaries - OT 281.00 570070 Salaries - OT 281.00 570100 Salaries - Activities Director 281.00 580020 Salaries - Activities Director 1,488.00 580020 Salaries - Activities Staff 2,353.00 580020 Salaries - Activities Staff 2,353.00 580020 Salaries - Activities Staff 869.00 580020 Salaries Social Svc Dir 1,033.00 580020 Salaries Director between PT, OT & ST 869.00 161,241.00 161,24		<u> </u>		•	
1,473.00 1,473.00	560040	_		•	
Section Infection Control	560060	MDS Coordinator		-	
Security Salaries Salaries	560090	Medical Records			
Security Salaries PN Salaries PT PT PT PT PT PT PT P	560100	Infection Control			
Second Salaries - CNAs 43,627,00 570010 Dir Rehab 802,00 3,193,00 570050 Salaries - PT 3,193,00 570070 Salaries ST Staff 980,00 570070 Salaries ST Staff 980,00 570070 Salaries - OTT 2811,00 570100 Salaries - COTA 2,625,00 580010 Salaries - Activities Director 1,458,00 580020 Salaries - Activities - Staff 2,353,00 580020 Salaries - Activities - Staff 2,353,00 580020 Salaries - Social Svc Dir 1,033,00 580020 Salaries Social Svc Staff 869,00 161,241,00 161,24	562020	Salaries-RN		•	
ST0010 Dir Rehab S02.00 Salaries - PT S,193.00 Selaries - PT S,193.00 Selaries - PT S,193.00 S,193.00	562030	Salaries-LPN		•	
S70050 Salaries - PT Salaries S Staff S80.00 Salaries - Staff S80.00 Salaries - OT 281.00 Salaries - COTA 281.00 Salaries - COTA 2,625.00 Salaries - Activities Director 1,458.00 Salaries - Activities Staff 2,353.00 Salaries - Activities - Staff 2,353.00 Salaries - Activities - Staff 3,000 Salaries - Activities - Staff S69.00 Salary Social Svc Dir 1,033.00 Salaries Social Svc Dir S69.002 Salary Social Svc Staff S69.00 Salary	562040	Salaries - CNAs		•	
ST0070 Salaries ST Staff 980.00 570090 Salaries - OT 281.00 570100 Salaries - COTA 2,625.00 580010 Salaries - Activities Director 1,458.00 580020 Salaries - Activities Staff 2,353.00 580020 Salaries - Activities Staff 2,353.00 590020 Salaries Social Svc Dir 1,033.00 590020 Salary Social Svc Staff 869.00 510003 Accrued Benefits Exp - PTO ETO 161,241.00	570010	Dir Rehab			
STO090 Salaries - OTT 281.00 570100 Salaries - COTA 2,625.00 580010 Salaries - Activities Director 1,458.00 580020 Salaries - Activities - Staff 2,353.00 590010 Salaries - Stocial Svc Dir 1,033.00 590020 Salaries Social Svc Dir 1,033.00 590020 Salaries Social Svc Dir 1,033.00 590020 Salaries Social Svc Dir 1,033.00 S69.00 S69.0	570050	Salaries - PT			
ST0100 Salaries - COTTA 2,625.00 580010 Salaries - Activities Director 1,458.00 580020 Salaries - Activities Staff 2,353.00 590010 Salaries Social Svc Dir 1,033.00 590020 Salaries Social Svc Staff 869.00 510003 Accrued Benefits Exp - PTO ETO 161,241.00 161,241.00 161,241.00 Total 161,241.00 161,2	570070	Salaries ST Staff			
S80010 Salaries - Activities Director 1,458.00 2,353.00 580020 Salaries - Activities - Statif 2,353.00 1,033.00 590020 Salaries Social Svc Dir 1,033.00 590020 Salary Social Svc Staff 869.00 161,241.00 161,24	570090	Salaries - OT			
S80020 Salaries - Activities - Staff 2,353.00 590010 Salaries Social Svc Dir 1,033.00 590020 Salaries Social Svc Staff 869.00 161,241.00 16	570100	Salaries - COTA			
590010 Salaries Social Svc Dir 1,033.00 869.00 590020 Salary Social Svc Staff 869.00 161,241.00<	580010	Salaries - Activities Director		1,458.00	
Sepon	580020	Salaries - Activities -Staff		2,353.00	
S10003 Accrued Benefits Exp - PTO ETO 161,241.00	590010	Salaries Social Svc Dir		1,033.00	
Total	590020	Salary Social Svc Staff		869.00	
Reclassifying Journal Entries JE # 2 To reclass the Rehab Director between PT, OT & ST Marcum 102 Salaries Dir Rehab - OT Marcum 103 8,634.00 Salaries Dir Rehab - ST S70010 2,911.00 Salaries Dir Rehab - ST S70010 11,545.00 Salaries Dir Rehab - ST S70	510003	Accrued Benefits Exp - PTO ETO			161,241.00
To reclass the Rehab Director between PT, OT & ST Marcum 102 Salaries Dir Rehab - OT	Total			161,241.00	161,241.00
To reclass the Rehab Director between PT, OT & ST Marcum 102 Salaries Dir Rehab - OT	Destruction to		1.04		
Marcum 103 Salaries Dir Rehab - ST 2,911.00 11,545.00 Total			1.01		
Marcum 103 Salaries Dir Rehab - ST 2,911.00 11,545.00 Total	Marcum 102	Salaries Dir Rehah - OT		8.634.00	
11,545.00					
Total					11.545.00
Marcum 106 Dues & Membership Fees 6,690.00 6,690.00 Total To reclass dues from the subcriptions line of the cost report 6,690.00 6,690.00 Total Total Total To reclass accounting expenses from the legal line Compared to the cost report Compared		Dil Meliab		11,545.00	11,545.00
Marcum 106 Dues & Membership Fees 6,690.00 6,690.00 Total To reclass dues from the subcriptions line of the cost report 6,690.00 6,690.00 Total Total Total To reclass accounting expenses from the legal line Compared to the cost report Compared			D 04 F00040		
Solution Solution			D.01 - 500240		
Total 6,690.00 6,690.00 Reclassifying Journal Entries JE # 4 To reclass accounting expenses from the legal line 500320 Accounting Fees 500340 Legal Fees 2,127.00 2,127.00 2,127.00 3,137.00 3,137.00 3,137.00	Marcum 106	Dues & Membership Fees		6,690.00	
Reclassifying Journal Entries JE # 4 To reclass accounting expenses from the legal line 500320 Accounting Fees 500340 Legal Fees 2,127.00 2,127.00 2,127.00 2,127.00 2,127.00 2,127.00 2,127.00 2,127.00 2,127.00 2,127.00	500240	Dues & Subscriptions			6,690.00
To reclass accounting expenses from the legal line 500320 Accounting Fees 2,127.00 500340 Legal Fees 2,127.00 2,127.00 2,127.00 2,127.00	Total			6,690.00	6,690.00
To reclass accounting expenses from the legal line 500320 Accounting Fees 2,127.00 500340 Legal Fees 2,127.00	Reclassifying Jou	ırnal Entries JE # 4	D.01 - 500320		
500340 Legal Fees 2,127.00 2127.00 2127.00	To reclass accoun	ting expenses from the legal line			
500340 Legal Fees <u>2,127.0</u>	500320	Accounting Fees		2,127.00	
2 127 00 2 127 0					2,127.00
TOM:	Total	<i>a</i>		2,127.00	2,127.00

JACC Management, LLC Medicaid - JACC Healthcare Center of Windham 9/30/2015 A.01 - TB-CCNH

Client: Engagement: Period Ending: Trial Balance:

Workpaper:

Workpaper.	1.02 - Reclassifying Journal Entires Report			
Account	Description	W/P Ref	Debit	Credit
Reclassifying Journa To reclass expense to	I Entries JE # 5 the appropriate account	D.01 - 500810		
500810 E	Business Consulting Fees		3,600.00	
562180 C	Contract Nursing	-	3,600.00	3,600.00 3,600.00
, otal		=		
Reclassifying Journa To reclass expenses to	I Entries JE # 6 the appropriate account	D.01 - 502150		
	Group Health/dental Insurance		5.00	5.00
502150 li Total	nterest - Other	_	5.00	5.00
		D 04 E40000		
Reclassifying Journa To reclass expenses to	tentries JE # 7 the approptriate account	D.01 - 510080		
550100 N	faintenance Supplies		39.00	
510080 E	imploy Benes - Non Pr	_	39.00	39.00 39.00
Total			39,00	33.00
Reclassifying Journa To reclass expenses to	I Entries JE # 8 the appropriate account	D.01 - 562180		
566050 C	Contract Svcs - Physician		128.00	
	Contract Svcs - Physician		182.00	240.00
562180 C	Contract Nursing		310.00	310.00 310.00
Reclassifying Journa to reclass expeses to t		D.01 - 566050		
	Contract Svcs - Med Director		100.00	-
566050 C	contract Svcs - Physician	_		100.00
Total		=	100.00	100.00
Reclassifying Journa To reclass OT & ST co		D.01a		
Marcum 107 F	tehab Contracted Services - OT		151,060.00	
	tehab Contracted Services - ST		23,457.00	174,517.00
570040 F	tehab Contracted Services		174,517.00	174,517.00
Reclassifying Journa PBC - reclass misposti		D.01a - 500330 & 550100		
500330 C	Contract Svcs - Office		1,837.00	
550100 N	laintenance Supplies		266.00	2 400 00
550120 C	contract Svcs Maintenance		2,103.00	2,103.00 2,103.00
Reclassifying Journa To reclass the state ap	Entries JE # 12 ppointed nurse consultant to the correct line	D.01a - 500810		
·	tate Appointed Nurse Consultant		23,400.00	
	susiness Consulting Fees		· · · · · · · · · · · · · · · · · · ·	23,400.00
Total			23,400.00	23,400.00

JACC Management, LLC Medicaid - JACC Healthcare Center of Windham 9/30/2015

Client: Engagement: Period Ending: Trial Balance:

A.01 - TB-CCNH

Workpaper:

			•	
Account	Description	W/P Ref	Debit	Credit
	rnal Entries JE# 13	D.01a - 500440		
PBC - reclass mis	posting			
550130	Minor Equipment		229.00	
Marcum 110	Cell Phone		1,031.00	
500440	Telephone		·	1,260.00
Total	·		1,260.00	1,260.00
Reclassifying Jou	rnal Entries JE# 14	D.01a - 510080		
	es from employee benefits account			
Marcum 106	Dues & Membership Fees		50.00	
Marcum 111	Food for Employees		6,933.00	6 000 00
510080	Employ Benes - Non Pr		6,983.00	6,983.00 6,983.00
Total			6,363.00	6,963.00
Reclassifying Jou PBC - reclass miss	rnal Entries JE # 15 posting	D.01a - 550120		
·			3,172.00	
550110 550120	Repairs & Maintenance Contract Svcs Maintenance		5,112.00	3,172.00
Total	Contract Oves Mantenance		3,172.00	3,172.00
Danisanifikan la	ruel Estrice 15 # 46	D.01a - 550120		
PBC - reclass misp	rnal Entries JE # 16 posting	D.014 - 330120		
550130	Minor Equipment		450.00	
550140	Pest Control		121.00	
550145	Groundskeeing/Snow Removal		847.00	
550120	Contract Svcs Maintenance		1,418.00	1,418.00 1,418.00
Total			1,410.00	1,410.00
	rnal Entries JE # 17	D.01a - 564100		
PBC - Reclass mis	posting			
562100	Medical Supplies		2,030.00	
564100	Contract Services - Pharmacy			2,030.00
Total			2,030.00	2,030.00
Reclassifying Jou	rnal Entries JE# 18	D.09		
	naintenance from the lease line			
TO reciass copier r				
Marcum 112	Copier Maintenance		4,849.00	
			·	4,849.00
Marcum 112 500310	Copier Maintenance		4,849.00 4,849.00	4,849.00 4,849.00
Marcum 112 500310 Total	Copier Maintenance Rental Of Equipment	i.01 & i.03	·	4,849.00 4,849.00
Marcum 112 500310 Total Reclassifying Jou	Copier Maintenance	i.01 & i.03	·	4,849.00 4,849.00
Marcum 112 500310 Total Reclassifying Jou To add PTO accru	Copier Maintenance Rental Of Equipment rnal Entries JE # 19 al to the trial balance Salaries Administrator/AsstAdmin	i.01 & i.03	4,849.00	4,849.00 4,849.00
Marcum 112 500310 Total Reclassifying Jou To add PTO accrus 500010 500040	Copier Maintenance Rental Of Equipment rnal Entries JE # 19 al to the trial balance Salaries Administrator/AsstAdmin Salaries - Business Office	I.01 & I.03	4,849.00 4,808.00 7,862.00	4,849.00 4,849.00
Marcum 112 500310 Total Reclassifying Jou To add PTO accrue 500010 500040 500050	Copier Maintenance Rental Of Equipment rnal Entries JE # 19 al to the trial balance Salaries Administrator/AsstAdmin Salaries - Business Office Salaries Admissions	I.01 & I.03	4,849.00 4,808.00 7,862.00 1,960.00	4,849.00 4,849.00
Marcum 112 500310 Total Reclassifying Jou To add PTO accrus 500010 500040 500050 520010	Copier Maintenance Rental Of Equipment rnal Entries JE # 19 al to the trial balance Salaries Administrator/AsstAdmin Salaries - Business Office Salaries Admissions Salaries-Food Serv Dir	I.01 & I.03	4,849.00 4,808.00 7,862.00 1,960.00 2,000.00	4,849.00 4,849.00
Marcum 112 500310 Total Reclassifying Jou To add PTO accrus 500010 500050 520010 520040	Copier Maintenance Rental Of Equipment rnal Entries JE # 19 al to the trial balance Salaries Administrator/AsstAdmin Salaries - Business Office Salaries Admissions Salaries-Food Serv Dir Dietician	I.01 & I.03	4,849.00 4,808.00 7,862.00 1,960.00 2,000.00 2,880.00	4,849.00 4,849.00
Marcum 112 500310 Total Reclassifying Jou To add PTO accrus 500010 500050 520010 520040 530010	Copier Maintenance Rental Of Equipment rnal Entries JE # 19 al to the trial balance Salaries Administrator/AsstAdmin Salaries - Business Office Salaries Admissions Salaries-Food Serv Dir Dietician Salaries - Houskpg Supv	I.01 & I.03	4,849.00 4,808.00 7,862.00 1,960.00 2,000.00 2,880.00 1,440.00	4,849.00 4,849.00
Marcum 112 500310 Total Reclassifying Jou To add PTO accrus 500010 500040 500050 520010 520040 530010 550020	Copier Maintenance Rental Of Equipment rnal Entries JE # 19 al to the trial balance Salaries Administrator/AsstAdmin Salaries - Business Office Salaries Admissions Salaries-Food Serv Dir Dietician Salaries - Houskpg Supv Wages-Maintenance Staff	i.01 & i.03	4,849.00 4,808.00 7,862.00 1,960.00 2,000.00 2,880.00 1,440.00 1,635.00	4,849.00 4,849.00
Marcum 112 500310 Total Reclassifying Jou To add PTO accrue 500010 500050 520010 520040 530010	Copier Maintenance Rental Of Equipment rnal Entries JE # 19 al to the trial balance Salaries Administrator/AsstAdmin Salaries - Business Office Salaries Admissions Salaries-Food Serv Dir Dietician Salaries - Houskpg Supv	i.01 & i.03	4,849.00 4,808.00 7,862.00 1,960.00 2,000.00 2,880.00 1,440.00	4,849.00 4,849.00

Client:

JACC Management, LLC Medicaid - JACC Healthcare Center of Windham 9/30/2015

Engagement: Period Ending: Trial Balance:

A.01 - TB-CCNH

Workpaper:

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



Workpaper Index; Prepared By:

Reviewed By: Workpaper Date:

2/12/2016

Run Date:

2/12/2016

Provider Name:

JACC Healthcare Center of Windham

000020438 Provider Number: Period Ended: 9/30/15

Name of Workpaper:

VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE:

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

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? Request insurance cards and current vehicle registration.				
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?			1	
6	Has the maximum cost allowed for depreciation purposes or the maximum allowablemonthly 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: