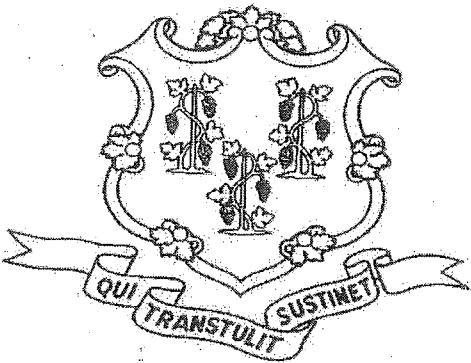


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed)

JACC Healthcare Center of Windham, LLC

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

595 Valley Street, Willimantic, CT 06226-1901

Type of Facility

Chronic and Convalescent

Rest Home with Nursing

Nursing Home only
(CCNH)

Supervision only
(RHNS)

(Specify)

Report for Year Beginning

10/1/2018

Report for Year Ending

9/30/2019

License Numbers:	CCNH 2397	RHNS	(Specify)	Medicare Provider 07-5425
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Medicaid Provider Numbers:	CCNH 000020438	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

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General Information

Name of Facility (as licensed) JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for JACC Healthcare Center of Windham, LLC [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

 **SUBJECT TO DESK AUDIT REVIEW**

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

(Notary Seal)

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-1A Rev. 6/95

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility JACC Healthcare Center of Windham, LLC	Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 595 Valley Street, Willimantic, CT 06226-1901			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/4/2020	
Item	Total	CCNH	RHNS
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

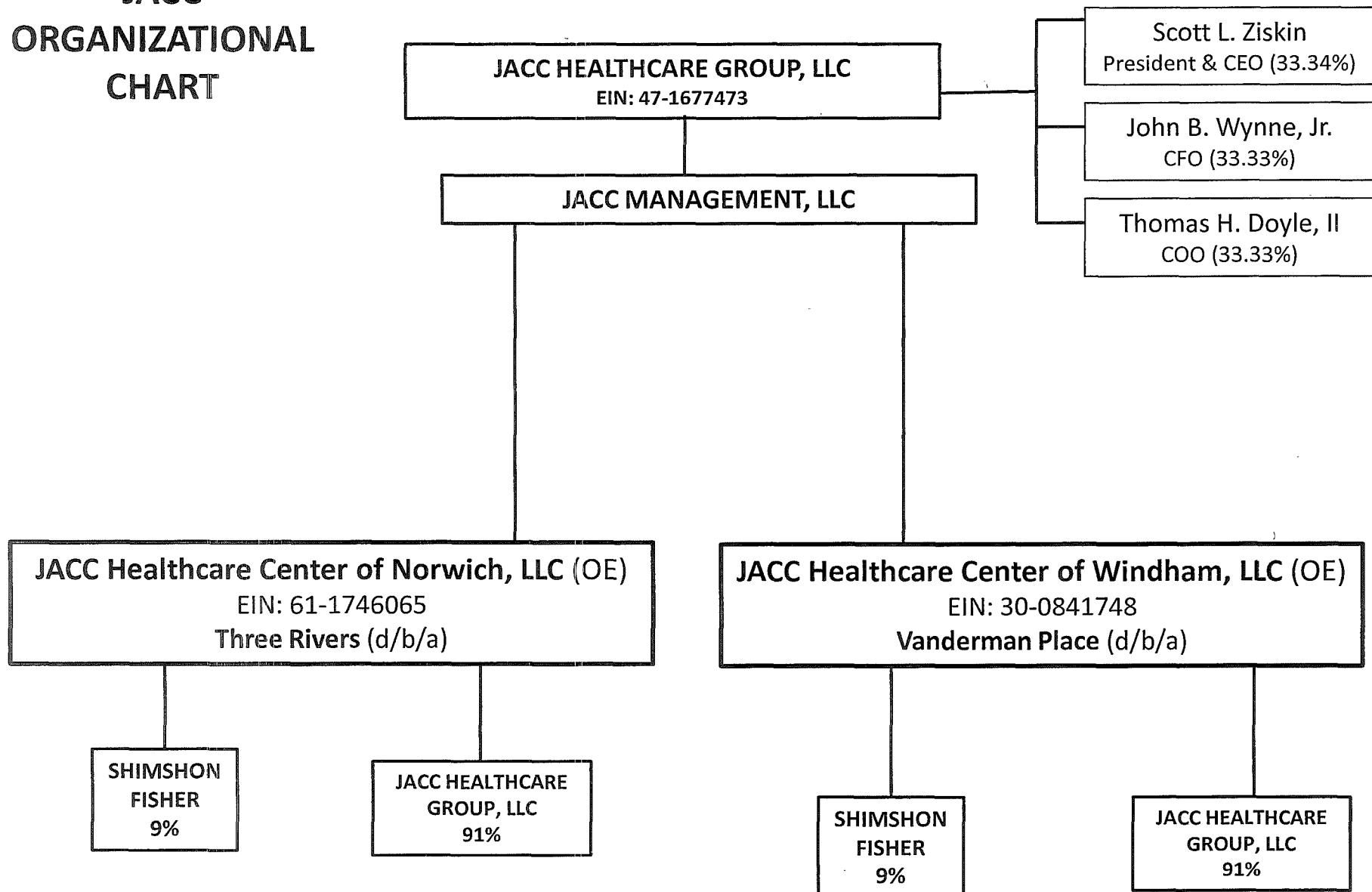
General Information and Questionnaire

Type of Facility - Organization Structure

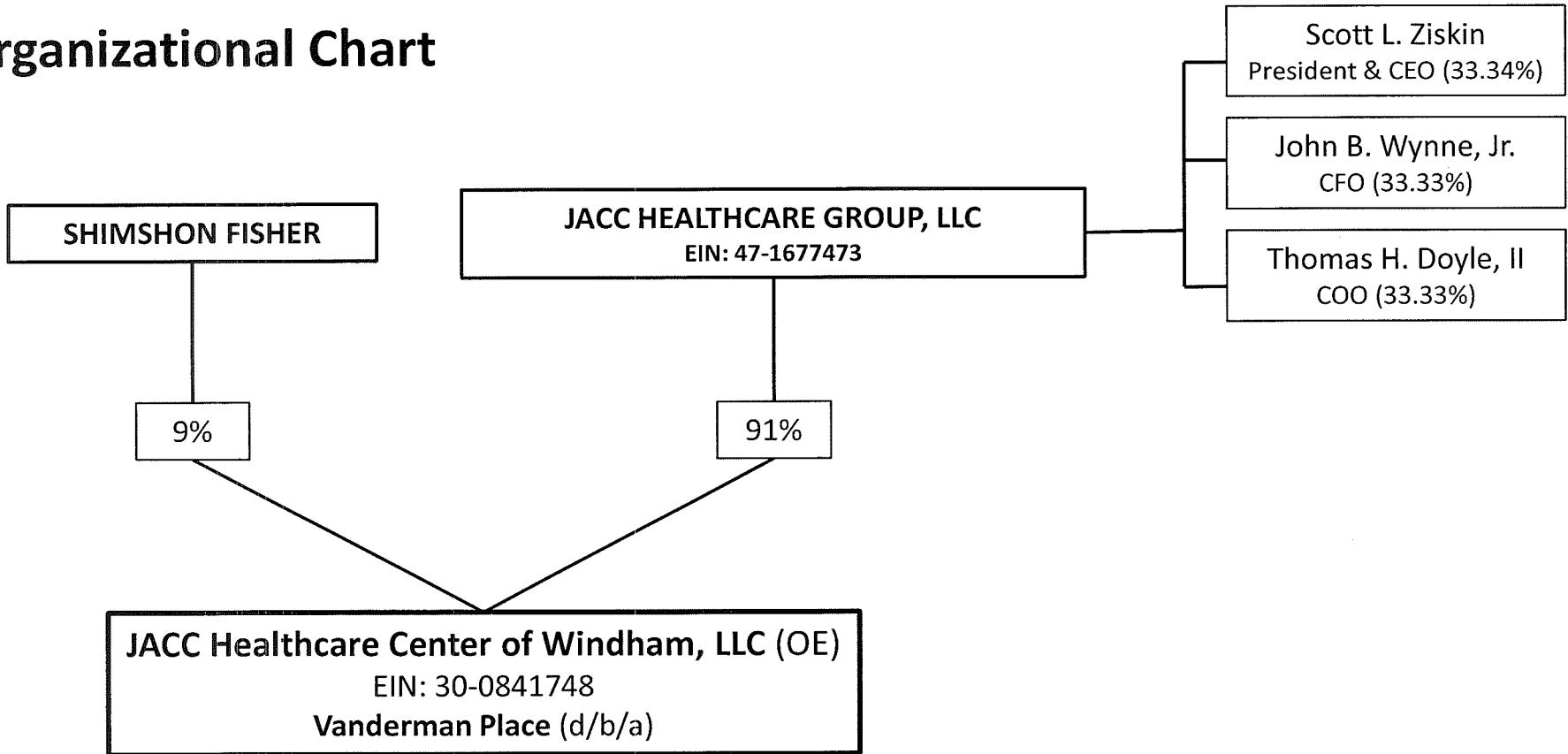
Phone No. of Facility 877-867-5223		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Windham, LLC		Address (No. & Street, City, State, Zip) 595 Valley Street, Willimantic, CT 06226-1901			
License Numbers:	CCNH 2397	RHNS	(Specify)		Medicare Provider No. 07-5425
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?			<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," explain fully.	
<hr/> Administrator					
Name of Administrator James Murphy			Nursing Home Administrator's License No.:		2034
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name N/A			License No.:		

General Information and Questionnaire Partners/Members

JACC ORGANIZATIONAL CHART



Windham Organizational Chart



State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3A Rev. 10/2005

General Information and Questionnaire
Corporate Owners

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019	Page of 3A 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation N/A	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers N/A	Business Address	Title	No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares N/A			

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2019	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No				If "Yes," provide the Name/Address and complete the information on Page 11 of the report.				
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?				<input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:				
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
JACC Management, LLC	130 South Main Street, Thomaston, CT 06787	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	Pg. 16 / Line m12	228,438	203,301
LLC formerly Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input type="radio"/>	<input checked="" type="radio"/>		Physical Therapy	Pg. 13 / Line B5a	10,204	10,204
LLC formerly Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Pg. 13 / Line B10a	11,224	11,224
LLC formerly Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg. 13 / Line B9a	3,295	3,295
JACC Healthcare Center of Norwich, LLC	60 Crouch Ave, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Charges - Various	Pg. 10 / Various	4,985	4,985
See balance sheet for various Related Party notes		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

① No

Total ***

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire

Accounting Basis

Name of Facility JACC Healthcare Center of Windham	License No. 2397	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare cost report, Advisory reimbursement consulting	\$ 9,202
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 9,202

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

Yes No [Page 15, Line 1d]

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Beck & Eldergill, PC 2 Cicchiello & Cicchiello, LLP 3 4 5	Telephone Number 860-646-5606 860-866-1024
---	--

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

1 447 Center St., Manchester, CT 06040
2 364 Franklin Ave., Hartford, CT 06114
3
4
5

Services Provided by This Firm (*describe fully*)

1 Employee Settlement (Disallow 50%)	\$ 12,951
2 Employee Settlement (Disallow 50%)	\$ 40,546
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 53,497

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

Yes No

Schedule of Resident Statistics

Name of Facility JACC Healthcare Center of Windham, LLC			License No. 2397			Report for Year Ended 9/30/2019				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					114	114			114	114		
A. On last day of PREVIOUS report period	114	114										
B. On last day of THIS report period	114	114			114	114			114	114		
2. Number of Residents					91	91			84	84		
A. As of midnight of PREVIOUS report period	91	91										
B. As of midnight of THIS report period	82	82				84	84			82	82	
3. Total Number of Days Care Provided During Period					3,498	3,498			2,505	2,505		
A. Medicare	3,498	3,498									993	993
B. Medicaid (Conn.)	27,826	27,826				21,151	21,151			6,675	6,675	
C. Medicaid (other states)												
D. Private Pay	1,053	1,053				841	841			212	212	
E. State SSI for RCH												
F. Other (Specify) Managed Care	286	286				187	187			99	99	
G. Total Care Days During Period (3A thru F)	32,663	32,663				24,684	24,684			7,979	7,979	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	32,663	32,663				24,684	24,684			7,979	7,979	

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	71		1				
Per Diem Rate								
a. One bed rm.	Various	242.42		380.00				
b. Two bed rms.	Various	242.42		340.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B

TOTAL CCNH RHNS (Specify)

1,373 1,373

B. Medicaid (Exclusive of Part B)

1. Maintenance Treatments

1,089 1,089

2. Restorative Treatments

6,596 6,596

C. Other

9,058 9,058

D. **Total Physical Therapy Treatments**

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B

668 668

B. Medicaid (Exclusive of Part B)

1. Maintenance Treatments

297 297

2. Restorative Treatments

2,837 2,837

C. Other

3,802 3,802

D. **Total Speech Therapy Treatments**

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B

1,603 1,603

B. Medicaid (Exclusive of Part B)

1. Maintenance Treatments

930 930

2. Restorative Treatments

7,850 7,850

C. Other

10,383 10,383

D. **Total Occupational Therapy Treatments**

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2019		10	37
Are time records maintained by all individuals receiving compensation?	<input checked="" type="radio"/> Yes <input type="radio"/> No				
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					Hours
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	102,855	1,835			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	190,980	8,275			
5. Dietary Service					
a. Head Dietitian	14,636	388			
b. Food Service Supervisor	71,275	2,517			
c. Dietary Workers	364,209	22,641			
6. Housekeeping Service					
a. Head Housekeeper	44,482	2,263			
b. Other Housekeeping Workers	241,076	16,099			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	60,841	2,214			
b. Other Maintenance Workers	62,415	2,238			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	85,855	5,613			
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	173,317	3,752			
b. RN					
1. Direct Care	569,828	13,681			
2. Administrative**	229,801	4,648			
c. LPN					
1. Direct Care	1,025,548	32,718			
2. Administrative**					
d. Aides and Attendants	1,271,580	72,139			
e. Physical Therapists	166,162	4,544			
f. Speech Therapists	64,590	1,841			
g. Occupational Therapists	233,664	6,698			
h. Recreation Workers	129,636	6,279			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
4. Other (Specify)					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	73,335	3,084			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	141,475	5,696			
A-13. Total Salary Expenditures	5,317,560	219,162			

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

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility JACC Healthcare Center of Windham, LLC			License No. 2397		Report for Year Ended 9/30/2019			Page 11	of 37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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***

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Windham, LLC				2397		9/30/2019			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Joel Carmichael (10/1/18-12/18/18)	6,474			Non Discrim.	Administrator	98	A2			
Thomas Harris (12/17/18-1/17/19)	9,230			Non Discrim.	Administrator	160	A2			
James Murphy (1/14/19-9/30/19)	87,151			Non Discrim.	Administrator	1,577	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	2397	9/30/2019		13	37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	6,840	180			
3. Pharmacist	8,184	234			
4. Podiatrist	100	2			
5. Physical Therapy					
a. Resident Care	10,204	296			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	48,969	300			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	3,295	127			
b. Other					
10. Occupational Therapist					
a. Resident Care	11,224	432			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care	90,866	2,238			
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	186	3			
B-13 Total Fees Paid in Lieu of Salaries	179,868	3,812			

* 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 JACC Healthcare Center of Windham, LLC		License No. 2397		Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Healthdrive Dental Group, LLC, 898 Worcester St, Ste 130, Wellesley, MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management; 174 Scott Rd; Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Woodmark Pharmacy; 1142 Wehrle Drive, Williamsville, NY 14221	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Podiatry Group; 888 Worcester St.; Wellesley, MA 02482-3744	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Fusion Therapy Services, LLC formerly Synergy Therapy Services, LLC, 44 Bluff Point Rd., South	Physical, Occupational & Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Wife of Scott Ziskin		
St. Francis Care	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Michael Kilgannon	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Jong Gill	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Porebeski	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Eyecare Group, 888 Worcester St., Wellesley, MA 02482-3744	Optometrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Audiology Group, 888 Worcester St., Wellesley, MA 02482-3744	Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2019	15	37
Item		Total	CCNH	RHNS
				(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$	253,725	253,725	
2. Disability Insurance	\$	20,268	20,268	
3. Unemployment Insurance	\$	67,286	67,286	
4. Social Security (F.I.C.A.)	\$	390,019	390,019	
5. Health Insurance	\$	615,754	615,754	
6. Life Insurance (employees only) (not-owners and not-operators)	\$	11,107	11,107	
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (Specify)	\$	4,137	4,137	
See Attached Schedule				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$	358,000	358,000	
d. Accounting and Auditing	\$	9,202	9,202	
e. Legal (<i>Services should be fully described on Page 7</i>)	\$	53,497	53,497	
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$	12,009	12,009	
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$	14,317	14,317	
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (Specify)	\$	5,000	5,000	
See Attached Schedule				
3. Resident Day User Fee	\$	613,048	613,048	
Subtotal	\$	2,427,369	2,427,369	

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Sales and Use Tax	\$ 5,000		
Total	\$ 5,000	\$ -	\$ -

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

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	2,427,369	2,427,369		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	17,430	17,430		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	2,217	2,217		
5. Education Expenses Related to Seminars and Conventions	\$	708	708		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	1,313	1,313		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	2,840	2,840		
4. Fund-Raising***	\$				
5. Medical Records	\$	11,044	11,044		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	1,937	1,937		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	350	350		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	440	440		
9. Subscriptions	\$	5,520	5,520		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	92,526	92,526		
12. Administrative Management Services**	\$	228,438	228,438		
13. Other (<i>Specify</i>) See Attached Schedule	\$	135,174	135,174		
C-14 Total Administrative & General Expenditures	\$	2,927,306	2,927,306		

* 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.

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total ***

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire

Accounting Basis

Name of Facility JACC Healthcare Center of Windham	License No. 2397	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1	Medicaid & Medicare cost report, Advisory reimbursement consulting	\$ 9,202
2		\$
3		\$
4		\$
Charge for Services Provided		
		\$ 9,202

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

Yes No | Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Beck & Eldergill, PC	860-646-5606
2 Cicchiello & Cicchiello, LLP	860-866-1024
3	
4	
5	

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

1 447 Center St., Manchester, CT 06040
2 364 Franklin Ave., Hartford, CT 06114
3
4
5

Services Provided by This Firm (*describe fully*)

1	Employee Settlement (Disallow 50%)	\$ 12,951
2	Employee Settlement (Disallow 50%)	\$ 40,546
3		\$
4		\$
5		\$

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

Yes No

Schedule of Resident Statistics

Name of Facility JACC Healthcare Center of Windham, LLC			License No. 2397			Report for Year Ended 9/30/2019				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					114	114			114	114		
A. On last day of PREVIOUS report period	114	114							114	114		
B. On last day of THIS report period	114	114			114	114			114	114		
2. Number of Residents					91	91			84	84		
A. As of midnight of PREVIOUS report period	91	91							84	84		
B. As of midnight of THIS report period	82	82			84	84			82	82		
3. Total Number of Days Care Provided During Period					2,505	2,505			993	993		
A. Medicare	3,498	3,498							993	993		
B. Medicaid (Conn.)	27,826	27,826			21,151	21,151			6,675	6,675		
C. Medicaid (other states)												
D. Private Pay	1,053	1,053			841	841			212	212		
E. State SSI for RCH												
F. Other (Specify) Managed Care	286	286			187	187			99	99		
G. Total Care Days During Period (3A thru F)	32,663	32,663			24,684	24,684			7,979	7,979		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	32,663	32,663			24,684	24,684			7,979	7,979		

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No

If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	71		1				
Per Diem Rate								
a. One bed rm.	Various	242.42		380.00				
b. Two bed rms.	Various	242.42		340.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B

TOTAL CCNH RHNS (Specify)

1,373 1,373

B. Medicaid (Exclusive of Part B)

1. Maintenance Treatments

2. Restorative Treatments

1,089 1,089

C. Other

6,596 6,596

D. **Total Physical Therapy Treatments**

9,058 9,058

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B

668 668

B. Medicaid (Exclusive of Part B)

1. Maintenance Treatments

2. Restorative Treatments

297 297

C. Other

2,837 2,837

D. **Total Speech Therapy Treatments**

3,802 3,802

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B

1,603 1,603

B. Medicaid (Exclusive of Part B)

1. Maintenance Treatments

2. Restorative Treatments

930 930

C. Other

7,850 7,850

D. **Total Occupational Therapy Treatments**

10,383 10,383

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2019		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	102,855	1,835			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	190,980	8,275			
5. Dietary Service					
a. Head Dietitian	14,636	388			
b. Food Service Supervisor	71,275	2,517			
c. Dietary Workers	364,209	22,641			
6. Housekeeping Service					
a. Head Housekeeper	44,482	2,263			
b. Other Housekeeping Workers	241,076	16,099			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	60,841	2,214			
b. Other Maintenance Workers	62,415	2,238			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	85,855	5,613			
9. Barber and Beautician Services					
10. Protective Services					
11. Accounting Services					
a. Head Accountant					
b. Other Accountants					
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	173,317	3,752			
b. RN					
1. Direct Care	569,828	13,681			
2. Administrative**	229,801	4,648			
c. LPN					
1. Direct Care	1,025,548	32,718			
2. Administrative**					
d. Aides and Attendants	1,271,580	72,139			
e. Physical Therapists	166,162	4,544			
f. Speech Therapists	64,590	1,841			
g. Occupational Therapists	233,664	6,698			
h. Recreation Workers	129,636	6,279			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	73,335	3,084			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	141,475	5,696			
<i>A-13. Total Salary Expenditures</i>	5,317,560	219,162			

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

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and

Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Schedule of Other Salaries and Wages (Page 10)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility JACC Healthcare Center of Windham, LLC				License No. 2397		Report for Year Ended 9/30/2019			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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***

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Windham, LLC				2397		9/30/2019			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Joel Carmichael (10/1/18-12/18/18)	6,474			Non Discrim.	Administrator	98	A2			
Thomas Harris (12/17/18-1/17/19)	9,230			Non Discrim.	Administrator	160	A2			
James Murphy (1/14/19-9/30/19)	87,151			Non Discrim.	Administrator	1,577	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019		Page 13	of 37
Item	Total Cost and Hours				
	CCNH	Hours	RHNS	Hours	(Specify)
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian					
2. Dentist	6,840	180			
3. Pharmacist	8,184	234			
4. Podiatrist	100	2			
5. Physical Therapy					
a. Resident Care	10,204	296			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	48,969	300			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**					
d. Administrative Services facility					
1. Infection Control Committee (Quarterly meetings)					
2. Pharmaceutical Committee (Quarterly meetings)					
3. Staff Development Committee (Once annually)					
e. Other (Specify)					
9. Speech Therapist					
a. Resident Care	3,295	127			
b. Other					
10. Occupational Therapist					
a. Resident Care	11,224	432			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care	90,866	2,238			
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	186	3			
B-13 Total Fees Paid in Lieu of Salaries	179,868	3,812			

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

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

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

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

Name of Facility	License No.	Report for Year Ended		Page of
		9/30/2019		14 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship
		Yes	No	
Healthdrive Dental Group, LLC, 898 Worcester St, Ste 130, Wellesley, MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
LTC Management, 174 Scott Rd; Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Woodmark Pharmacy; 1142 Wehrle Drive, Williamsville, NY 14221	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Healthdrive Podiatry Group; 888 Worcester St.; Wellesley, MA 02482-3744	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Fusion Therapy Services, LLC formerly Synergy Therapy Services, LLC, 44 Bluff Point Rd., South	Physical, Occupational & Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Wife of Scott Ziskin
St. Francis Care	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Michael Kilgannon	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Jong Gill	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Dr. Porebeski	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Healthdrive Eyecare Group, 888 Worcester St., Wellesley, MA 02482-3744	Optometrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Healthdrive Audiology Group, 888 Worcester St., Wellesley, MA 02482-3744	Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
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		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	
		<input type="radio"/>	<input checked="" type="radio"/>	

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2019		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	253,725	253,725		
2. Disability Insurance	\$	20,268	20,268		
3. Unemployment Insurance	\$	67,286	67,286		
4. Social Security (F.I.C.A.)	\$	390,019	390,019		
5. Health Insurance	\$	615,754	615,754		
6. Life Insurance (employees only) (not-owners and not-operators)	\$	11,107	11,107		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$	4,137	4,137		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$	358,000	358,000		
d. Accounting and Auditing	\$	9,202	9,202		
e. Legal (Services should be fully described on Page 7)	\$	53,497	53,497		
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$	12,009	12,009		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	14,317	14,317		
2. Cellular Phones	\$				
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$	5,000	5,000		
3. Resident Day User Fee	\$	613,048	613,048		
<i>Subtotal</i>	\$	2,427,369	2,427,369		

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Sales and Use Tax	\$ 5,000		
Total	\$ 5,000	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2019		16	37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	2,427,369	2,427,369		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	17,430	17,430		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	2,217	2,217		
5. Education Expenses Related to Seminars and Conventions	\$	708	708		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	1,313	1,313		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	2,840	2,840		
4. Fund-Raising***	\$				
5. Medical Records	\$	11,044	11,044		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	1,937	1,937		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	350	350		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	440	440		
9. Subscriptions	\$	5,520	5,520		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	92,526	92,526		
12. Administrative Management Services**	\$	228,438	228,438		
13. Other (<i>Specify</i>) See Attached Schedule	\$	135,174	135,174		
C-14 Total Administrative & General Expenditures	\$	2,927,306	2,927,306		

* Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 2,840		
Total Other Advertising	\$ 2,840	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 350		
Total Dues	\$ 350	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Bank Charges (Routine)	\$ 31,415		
Business Licenses	\$ 3,829		
Licenses and Permits	\$ 3,121		
Fines & Penalties (Disallow)	\$ 96,809		
Total Other Administrative and General	\$ 135,174	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility JACC Healthcare Center of Windham, LI	License No. 2397	Report for Year Ended 9/30/2019	Page 17 37 of
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
JACC Management, LLC, 130 South Main Street, Thomaston, CT 06787	228,438	Management Company	Pg. 16 / Line m12

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

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

Name of Facility	License No.	Report for Year Ended		Page of
	2397	9/30/2019		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 231,499	231,499		
2. Non-Food Supplies	\$ 38,775	38,775		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 488	488		
c. Other (Specify) _____ Other Dietary Supplies	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 270,762	270,762		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	13,327	13,327		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) Other Laundry Supplies	\$	12,277	12,277		
3D. Total Laundry Expenditures (3a + b + c)	\$	25,604	25,604		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019	Page 20	of 37
Item		Total	CCNH	RHNS (Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel			
a. In-House Care	Amt.	\$ 33,362	33,362	
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel			
	Amt.	\$		
C. Other (Specify)	\$			
4D. Total Housekeeping Expenditures (4a + b + c)	\$	33,362	33,362	
5. Resident Care (Supplies)**				
a. Prescription Drugs***				
1. Own Pharmacy	\$			
2. Purchased from Woodmark Pharmacy	\$	192,343	192,343	
b. Medicine Cabinet Drugs	\$	14,747	14,747	
c. Medical and Therapeutic Supplies	\$	73,091	73,091	
d. Ambulance/Limousine***	\$	2,172	2,172	
e. Oxygen				
1. For Emergency Use	\$			
2. Other***	\$	9,247	9,247	
f. X-rays and Related Radiological Procedures***	\$	5,558	5,558	
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$			
h. Laboratory***	\$	23,023	23,023	
i. Recreation	\$	36,624	36,624	
j. Direct Management Services*	\$			
k. Indirect Management Services*	\$			
l. Other (Specify)**** See Attached Schedule	\$	142,195	142,195	
5M. Total Resident Care Expenditures (5a - 5j)	\$	499,000	499,000	

* 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

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

Name of Facility JACC Healthcare Center of Windham, LLC				License No. 2397	Report for Year Ended 9/30/2019				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP LLC	PO Box 842875, Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing Fees	35,092				16 m11
Point Click Care / Wescom Solutions	#213, Minneapolis, MN 55416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Internet software - PCC	33,551				16 m11
Encore Fire Protection	110 Murphy Road, Hartford, CT 06114	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire protection services	11,526				22 6a/f
Saucier Mechanical Services, Inc.	148 Norton St, Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	11,558				22 6a/f
CWPM, LLC	25 Norton Place Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash & Recycle Removal	23,895				22 6f
U.S. Security Associates, Inc.	Floor Roswell, GA 30076	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Security	14,373				22 6f
TNT Landscaping & Excavation LLC	Lebanon, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping & Excavation	14,262				22 6f
Yucatech., Inc.	32 North Street, Goshen, CT 06756	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	14,960				16 m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2019			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	64,207	64,207			
b. Heat	\$					
c. Light & Power	\$	130,020	130,020			
d. Water	\$	28,582	28,582			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$	80,080	80,080			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	302,889	302,889			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	13,427	13,427			
c. Non-Movable Equipment	\$	2,484	2,484			
d. Movable Equipment	\$	8,759	8,759			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	24,670	24,670			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$	39,175	39,175			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	36,481	36,481			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	75,656	75,656			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	483,590	483,590			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	146,115	146,115			
c. Personal property taxes	\$	19,597	19,597			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	749,628	749,628			

* 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

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility JACC Healthcare Center of Windham, LLC			License No. 2397		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var.	Var.	15 Years	374,911	41,966	S/L		25,500	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var.	Var.	15 Years	329,435				10,981	
C-4. Subtotal									36,481
D. Total Amortization									36,481

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

JACC Healthcare Center of Windham
FIXED ASSET / DEPRECIATION SCHEDULE

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2017 A/D	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	NBV
BUILDING IMPROVEMENTS - LEASEHOLD											
2016 Additions											
HUD 1	DEPOSIT FOR HUD GENERATOR WORK (1/4 DEP)	7/23/2015	S/L	20	2,260	226	113	339	113	452	1,808
HUD 2	Inv#25628 to HUD Rsv - Replace 185 Pendent Heads	11/30/2015	S/L	20	27,332	2,734	1,367	4,101	1,367	5,468	21,864
HUD 3	Inv#25630 to HUD Rsv - Address Leaks In Attic Space	11/30/2015	S/L	20	4,012	402	201	603	201	804	3,208
HUD 4	Inv#25631 to HUD Rsv - Install AMD1 Device	11/30/2015	S/L	20	16,958	1,696	848	2,544	848	3,392	13,566
HUD 5	Inv#24305 to HUD Rsv - Replace Sprinkler System	9/30/2015	S/L	20	55,958	5,596	2,798	8,394	2,798	11,192	44,766
HUD 6	Inv#4847 to HUD Rsv - Job Quots 9/1/15 Proposal	9/3/2015	S/L	20	6,780	678	339	1,017	339	1,356	5,424
HUD 7	Inv#7/17/15 to HUD Rsv - Knobs, Grab Bars, Bleach & Drylock	7/17/2015	S/L	20	3,855	386	193	579	193	772	3,083
HUD 8	30 ADA faucets, 50 room levers, 60 grab bars, 60 grab bars	7/31/2015	S/L	20	6,589	658	329	987	329	1,316	5,273
HUD 9	Site visit & modification to power riser diagram for DPH	3/1/2016	S/L	20	553	56	28	84	28	112	441
HUD 10	Removal of all down trees and limbs and lumber to land fill	3/8/2016	S/L	20	3,600	360	180	540	180	720	2,880
HUD 11	Fire doors and repairs to comply with State Change of Ownership	4/1/2016	S/L	20	13,250	1,326	663	1,989	663	2,652	10,598
HUD 12	Replace all damaged gutters with 6 inch commercial grade gutters and spouts	4/2/2016	S/L	20	8,900	890	445	1,335	445	1,780	7,120
HUD 13	Cut pavement around 5 catch basins, dig out basins, remove old basin, repair/build	4/20/2016	S/L	20	18,750	1,876	938	2,814	938	3,752	14,998
HUD 15	Remove old guard rails, install guard rail polls, align guard rails, back fill concrete	6/10/2016	S/L	20	2,250	226	113	339	113	452	1,798
HUD 16	Survey, civil site design, construction inspection	7/13/2016	S/L	20	6,650	666	333	999	333	1,332	5,318
HUD 17	Demo boiler & 1,000 gallon water tank	7/19/2016	S/L	20	5,000	500	250	750	250	1,000	4,000
HUD 18	Construction of retaining wall behind wing 3	7/19/2016	S/L	20	38,050	3,806	1,903	5,709	1,903	7,612	30,438
HUD 19	Catch basin between wing 1 & 2 and also wing 2 & 3	7/20/2016	S/L	20	15,250	1,526	763	2,289	763	3,052	12,198
HUD 20	Trench wing 1 for drains, install 4 in. pipe, run drain pipe, back fill disturb areas	7/20/2016	S/L	20	7,350	736	368	1,104	368	1,472	5,878
HUD 21	Generator work (additional work needed on transfer switch)	7/25/2016	S/L	20	11,200	1,120	560	1,680	560	2,240	8,960
HUD 23	plumbing (repaired cast iron & copper sanitary drains with new ABS pipe)	7/31/2016	S/L	20	1,250	126	63	189	63	252	998
HUD 24	Generator work for transfer switch	8/5/2016	S/L	20	3,935	394	197	591	197	788	3,147
HUD 25	Generator work for transfer switch (emergency install of transfer switch)	8/14/2016	S/L	20	3,500	350	175	525	175	700	2,800
HUD 27	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/3/2016	S/L	20	3,154	316	158	474	158	632	2,522
HUD 28	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/8/2016	S/L	20	2,037	204	102	306	102	408	1,629
TOTAL BUILDING IMPROVEMENTS - LEASEHOLD					268,423	26,854	13,427	40,281	13,427	53,708	214,715
LEASEHOLD IMPROVEMENTS											
2015 Additions											
LHI-1	HVAC Testing and Balancing	4/1/2015	S/L	15	5,000	755	333	1,088	333	1,421	3,579
LHI-2	Building Signs	1/1/2015	S/L	15	1,980	308	132	440	132	572	1,408
2016 Additions											
LHI 3	8/4/15 Hot Water Tank Replacements	12/16/2015	S/L	15	3,886	518	259	777	259	1,036	2,850
LHI 4	Replace Hot Water Tank (50% Deposit)	2/10/2016	S/L	15	4,139	552	276	828	276	1,104	3,035
LHI 5	Drawings For CHOW	2/16/2015	S/L	15	500	66	33	99	33	132	368
LHI 6	ADA/Health Code Study	7/1/2015	S/L	15	7,344	980	490	1,470	490	1,960	5,384
LHI 7	Phase 1 Dev. Of CT Health Code/ADA/Facility Plan	7/1/2015	S/L	15	7,870	1,050	525	1,575	525	2,100	5,770
LHI 8	Windows	3/31/2016	S/L	15	9,046	1,206	603	1,809	603	2,412	6,634
LHI 9	Contracted remediation work	6/14/2016	S/L	15	17,443	2,326	1,163	3,489	1,163	4,652	12,791
LHI 10	Generator work	7/6/2016	S/L	15	4,543	606	303	909	303	1,212	3,331
LHI 11	Electrical work	9/8/2016	S/L	15	800	106	53	159	53	212	588
2017 Additions											
LHI 12	base contract for architect	10/10/2016	S/L	15	4,200	280	280	560	280	840	3,360
LHI 13	replace 7.5 ton AC unit	11/3/2016	S/L	15	2,127	142	142	284	142	426	1,701
Reclass Encore Fire Protection 31319 06/22/16 31319 \$5,482.34 6/22/16 Replace Compressor AND Reclass Encore Fire Protection 31699 06/30/16 \$5,816.28 Fire					S/L						
LHI 15	Sprinkler System	12/31/2016	S/L	15	11,299	753	753	1,506	753	2,259	9,040
LHI 16	Replace pipes	1/1/2017	S/L	15	12,230	815	815	1,630	815	2,445	9,785
LHI 17	generator load bank	5/31/2017	S/L	15	2,165	144	144	288	144	432	1,733
LHI 18	stair enclosure- framed in/around stair well & kitchen door, vinyl siding, plywood soffits	5/31/2017	S/L	15	3,400	227	227	454	227	681	2,719
LHI 19	repaired leaks on sprinkler system prior to flushing of system	5/31/2017	S/L	15	7,908	527	527	1,054	527	1,581	6,327

JACC Healthcare Center of Windham
FIXED ASSET / DEPRECIATION SCHEDULE

Asset No.	Description	Date In Service	Method	Life	Historical	2017	2018	2018	2019	2019	NBV
					Cost	A/D	Deprec.	A/D	Deprec.	A/D	
LHI 20	Deposit on Phase 1	6/1/2017	S/L	15	10,000	667	667	1,334	667	2,001	7,999
LHI 21	Deposit on Phase 2	6/16/2017	S/L	15	25,000	1,667	1,667	3,334	1,667	5,001	19,999
LHI 22	flushing of attic sprinkler system	6/1/2017	S/L	15	27,470	1,831	1,831	3,662	1,831	5,493	21,977
LHI 23	various repairs on dry sprinkler system and flushing of attic system	6/20/2017	S/L	15	9,645	643	643	1,286	643	1,929	7,716
LHI 24	from JACC Mgmt	6/20/2017	S/L	15	3,934	262	262	524	262	786	3,148
LHI 25	wing 2 shower room- remove tub and replace sink	7/1/2017	S/L	15	9,112	607	607	1,214	607	1,821	7,291
LHI 26	phase 1 - replace resident room flooring	7/1/2017	S/L	15	6,000	400	400	800	400	1,200	4,800
LHI 27	mechanical duct work	7/1/2017	S/L	15	18,757	1,250	1,250	2,500	1,250	3,750	15,007
LHI 28	nurse station med rooms- remove and install new cabinets	7/1/2017	S/L	15	10,467	698	698	1,396	698	2,094	8,373
LHI 29	duct cleaning- supply returns and exhaust ducts	7/1/2017	S/L	15	15,102	1,007	1,007	2,014	1,007	3,021	12,081
LHI 30	materials for door installation	7/11/2017	S/L	15	5,000	333	333	666	333	999	4,001
LHI 31	stainless steel wall hung sink	7/12/2017	S/L	15	1,642	109	109	218	109	327	1,315
LHI 32	installed by East Coast Insulaiton	8/2/2017	S/L	15	2,225	148	148	296	148	444	1,781
LHI 33	7 toilets, per CHOW	7/31/2017	S/L	15	1,109	74	74	148	74	222	887
LHI 34	Shim Kit, safety laminate glass doors	8/15/2017	S/L	15	4,220	281	281	562	281	843	3,377
LHI 35	install low point drain drip assemblies	8/11/2017	S/L	15	5,201	347	347	694	347	1,041	4,160
LHI 61	roof repair- strip corner of wing 2 shingles and re-shingle	10/1/2016	S/L	15	925	62	62	124	62	186	739
LHI 62	wing 2 shower stall floor- remove wall tile, install new drain, cement board on wall, regROUT	10/1/2016	S/L	15	2,400	160	160	320	160	480	1,920
LHI 63	reclaim fremont, demo existing 7.5 ton generator, install 2- 3.5 ton units	10/1/2016	S/L	15	8,700	580	580	1,160	580	1,740	6,960
LHI 64	replace 20 amp tandem breaker	10/1/2016	S/L	15	115	8	8	16	8	24	91
LHI 65	connect temp wire from temp transfer switch	10/1/2016	S/L	15	2,105	140	140	280	140	420	1,685
LHI 66	programmed and transfer tested transfer switch on generator	11/1/2016	S/L	15	538	36	36	72	36	108	430
LHI 67	for showers wing 2	12/14/2016	S/L	15	852	57	57	114	57	171	681
LHI 68	paint interior of facility and resident rooms	12/28/2016	S/L	15	1,033	69	69	138	69	207	826
LHI 69	paint interior of facility and resident rooms	12/28/2016	S/L	15	788	53	53	106	53	159	629
LHI 70	paint interior of facility and resident rooms	1/16/2017	S/L	15	831	55	55	110	55	165	666
LHI 71	paint interior of facility and resident rooms	1/17/2017	S/L	15	831	55	55	110	55	165	666
LHI 72	paint interior of facility and resident rooms	1/24/2017	S/L	15	525	35	35	70	35	105	420
LHI 73	paint interior of facility and resident rooms	1/24/2017	S/L	15	1,065	71	71	142	71	213	852
LHI 74	paint interior of facility and resident rooms	1/31/2017	S/L	15	1,899	127	127	254	127	381	1,518
LHI 75	paint interior of facility and resident rooms	1/31/2017	S/L	15	1,899	127	127	254	127	381	1,518
LHI 76	wing 1 shower room renovations	2/1/2017	S/L	15	16,200	1,080	1,080	2,160	1,080	3,240	12,960
LHI 77	wiring in resident room	2/3/2017	S/L	15	583	39	39	78	39	117	466
LHI 78	replace existing doors with fire-rated doors	3/15/2017	S/L	15	10,600	707	707	1,414	707	2,121	8,479
2018 Additions											
LHI 79	Design work for attic dry sprinkler system	2/14/2017	S/L	15	13,613	-	908	908	908	1,816	11,797
LHI 80	electric heater rental	1/18/2018	S/L	15	468	-	31	31	31	62	406
LHI 81	electric heater rental for 12/30/17 - 1/5/18	12/31/2017	S/L	15	728	-	49	49	49	98	630
LHI 82	wing 1 shower room renovations - invoice entered twice	8/31/2018	S/L	15	(16,200)	-	-	(2,160)	(1,080)	(3,240)	(12,960)
LHI 83	wing 1 shower room renovations - invoice entered twice	8/31/2018	S/L	15	(7,600)	-	-	(7,600)	-	(7,600)	-
LHI 84	related to shower project - reclass from CIP at 9/30/18	12/31/2016	S/L	15	1,642	-	109	109	109	218	1,424
LHI 85	shower - reclass from CIP at 9/30/18	12/31/2016	S/L	15	(25)	-	(2)	(2)	(2)	(4)	(21)
LHI 86	shower project supplies for Windham - reclass from CIP at 9/30/18	4/30/2017	S/L	15	1,504	-	100	100	100	200	1,304
LHI 87	returned items for shower project - reclass from CIP at 9/30/18	9/30/2017	S/L	15	(1)	-	-	-	-	-	(1)
LHI 88	changed resident room electrical outlets	8/1/2017	S/L	15	11,949	-	797	797	797	1,594	10,355
LHI 89	changed resident room electrical outlets	9/1/2017	S/L	15	3,585	-	239	239	239	478	3,107
LHI 90	changed resident room electrical outlets	9/5/2017	S/L	15	5,975	-	398	398	398	796	5,179
LHI 91	changed resident room electrical outlets	9/6/2017	S/L	15	355	-	24	24	24	48	307
LHI 92	final billing for wiring of 37 unit	10/11/2017	S/L	15	2,390	-	159	159	159	318	2,072
LHI 93	access to sprinkler work (open gable wall e/wing)	4/28/2017	S/L	15	6,000	-	400	400	400	800	5,200
LHI 94	access to sprinkler work (open gable wall e/wing)	5/9/2018	S/L	15	6,000	-	400	400	400	800	5,200
LHI 95	duct cleaning HUD	5/9/2018	S/L	15	30,200	-	2,013	2,013	2,013	4,026	26,174
LHI 96	install new blower & wheel (air handler #)	6/7/2018	S/L	15	1,675	-	112	112	112	224	1,451
2019 Additions											
LHI 97	install of new exhaust fan (2 invoices, 1/11 deposit and 1/16 final payment)	1/11/2019	S/L	15	2,605	-	-	-	87	87	2,518

JACC Healthcare Center of Windham
FIXED ASSET / DEPRECIATION SCHEDULE

Asset No.	Description	Date In Service	Method	Life	Historical		2017 A/D	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	NBV
					Cost	Deprec.						
LHI 98	defibrillator	4/18/2019	S/L	15	980	-	-	-	-	33	33	948
LHI 99	replace end loop pump (50% deposit required)	5/3/2019	S/L	15	1,820	-	-	-	-	61	61	1,759
LHI 100	50% deposit for proposal #7a (fire doors)	5/16/2019	S/L	15	13,015	-	-	-	-	434	434	12,581
LHI 101	final payment for fire-rated doors, per DPH	6/25/2019	S/L	15	13,015	-	-	-	-	434	434	12,581
LHI 102	Rcls Sprinkler Project	4/25/2018	S/L	15	292,400	-	-	-	-	9,747	9,747	282,653
LHI 103	fire caulk attic	2/19/2019	S/L	15	5,600	-	-	-	-	187	187	5,413
TOTAL LEASEHOLD IMPROVEMENTS					704,346		25,146	26,580	41,966	36,481	78,447	625,899
NON-MOVABLE EQUIPMENT												
2018 Additions												
FF&E 13	boiler-burner control, amp, wiring	12/15/2017	S/L	10	3,709	-	371	371	371	742	742	2,967
FF&E 14	boiler-burner control, amp, wiring	8/6/2018	S/L	10	667	-	67	67	67	134	134	533
FF&E 15	boiler-burner control, amp, wiring	8/16/2018	S/L	10	667	-	67	67	67	134	134	533
FFE CAP 3	Amerikooler Walk In Cooler/Freezer	4/18/2018	S/L	15	28,725	-	1,915	1,915	1,915	3,830	3,830	24,895
2019 Additions												
FF&E 16-20	Marlin Capital Solutions	9/4/2019	S/L	10	1,277	-	-	-	-	64	64	1,213
TOTAL NON-MOVABLE EQUIPMENT					35,045		-	2,420	2,420	2,484	4,904	30,141
MOVABLE EQUIPMENT												
2015 Additions												
FF&E-1	TV Wall Mounts and Batteries	1/6/2015	S/L	10	1,227	292	123	415	123	538	538	689
FF&E-2	Vacuum Cleaners	1/22/2015	S/L	10	1,167	278	117	395	117	512	512	655
FF&E-3	New faucets, wrist blades, lever locks, grab bars	7/31/2015	S/L	10	6,589	1,400	659	2,059	659	2,718	2,718	3,871
SFT-1	Computer Hardware	7/31/2015	S/L	5	1,943	827	389	1,216	389	1,605	1,605	338
2016 Additions												
FF&E5	Reliable Electric Motor	4/30/2016	S/L	10	718	144	72	216	72	288	288	430
2016 Disposals												
FF&E4	New faucets, wrist blades, lever locks, grab bars	11/30/2015	S/L	10	(6,589)	(1,400)	(659)	(2,059)	(659)	(2,718)	(2,718)	(3,871)
2017 Additions												
FF&E 6	Furniture move	10/31/2016	S/L	10	2,586	259	259	518	259	777	777	1,809
FF&E 7	Furniture move	2/28/2017	S/L	10	2,611	261	261	522	261	783	783	1,828
FF&E 8	Furniture move	3/31/2017	S/L	10	297	30	30	60	30	90	90	207
FF&E 10	ice machine - pd JACC Mgmt CC	5/4/2017	S/L	10	2,657	266	266	532	266	798	798	1,859
FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	71,116	4,741	4,741	9,482	4,741	14,223	14,223	56,893
2018 Additions												
FF&E 11	buyout lease of copier	1/10/2018	S/L	5	851	-	170	170	170	340	340	511
FF&E 12	copier	2/23/2018	S/L	5	4,014	-	803	803	803	1,606	1,606	2,408
FFE CAP 2	Jeron Provider 680+ Health Care Communications Sys	12/20/2018	S/L	15	22,178	-	1,479	1,479	1,479	2,958	2,958	19,220
2019 Additions												
Fee Cap 4-6	Marlin Capital Solutions	4/4/2019	S/L	15	736	-	-	-	-	49	49	687
TOTAL MOVABLE EQUIPMENT					112,101		7,098	8,710	15,808	8,759	24,567	87,534
TOTAL ASSETS PER CR SCHEDULE					1,119,915		59,098	51,137	100,475	61,151	161,626	958,289
TOTAL ASSETS PER TRIAL BALANCE					1,119,915					63,843	139,636	980,279
VARIANCE					0		59,098	51,137	100,475	(2,692)	21,990	(21,990)

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

Name of Facility JACC Healthcare Center of Windham	License No. 2397	Report for Year Ended 9/30/2019	Page 25	of 37																																			
11. Property Questionnaire																																							
Part A																																							
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.																																			
<p>*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.</p>																																							
<table border="1"> <tr> <th>Description</th> <th>Total</th> </tr> <tr> <td>1. Date Land Purchased</td> <td></td> </tr> <tr> <td>2. Date Structure Completed</td> <td></td> </tr> <tr> <td>3. If NOT Original Owner, Date of Purchase</td> <td></td> </tr> <tr> <td>4. Date of Initial Licensure</td> <td></td> </tr> <tr> <td>5. Total Licensed Bed Capacity</td> <td>114</td> </tr> <tr> <td>6. Square Footage</td> <td></td> </tr> <tr> <td>7. Acquisition Cost</td> <td></td> </tr> <tr> <td> a. Land</td> <td></td> </tr> <tr> <td> b. Building</td> <td></td> </tr> </table>		Description	Total	1. Date Land Purchased		2. Date Structure Completed		3. If NOT Original Owner, Date of Purchase		4. Date of Initial Licensure		5. Total Licensed Bed Capacity	114	6. Square Footage		7. Acquisition Cost		a. Land		b. Building																			
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6. Square Footage																																							
7. Acquisition Cost																																							
a. Land																																							
b. Building																																							
Part B - Owner and Related Parties																																							
<table border="1"> <tr> <td>1. Financing</td> <td>1st Mortgage</td> <td>2nd Mortgage</td> <td>3rd Mortgage</td> <td>4th Mortgage</td> </tr> <tr> <td> a. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> b. Date Mortgage Obtained</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> c. Interest Rate for the Cost Year</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> d. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> e. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> f. Principal balance outstanding as of</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>		1. Financing	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage	a. Type of Financing (e.g., fixed, variable)					b. Date Mortgage Obtained					c. Interest Rate for the Cost Year					d. Term of Mortgage (number of years)					e. Amount of Principal Borrowed					f. Principal balance outstanding as of							
1. Financing	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage																																			
a. Type of Financing (e.g., fixed, variable)																																							
b. Date Mortgage Obtained																																							
c. Interest Rate for the Cost Year																																							
d. Term of Mortgage (number of years)																																							
e. Amount of Principal Borrowed																																							
f. Principal balance outstanding as of																																							
Complete if Mortgage was Refinanced During Current Cost Year																																							
<table border="1"> <tr> <td>g. Type of Financing (e.g., fixed, variable)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>h. Date of Refinancing</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>i. New Interest Rate</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>j. Term of Mortgage (number of years)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>k. Amount of Principal Borrowed</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>l. Principal Outstanding on Note Paid-Off</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>		g. Type of Financing (e.g., fixed, variable)					h. Date of Refinancing					i. New Interest Rate					j. Term of Mortgage (number of years)					k. Amount of Principal Borrowed					l. Principal Outstanding on Note Paid-Off												
g. Type of Financing (e.g., fixed, variable)																																							
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i. New Interest Rate																																							
j. Term of Mortgage (number of years)																																							
k. Amount of Principal Borrowed																																							
l. Principal Outstanding on Note Paid-Off																																							
Part C - Arms-Length Leases for Real Property Improvements Only																																							
Name and Address of Lessor MIR Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	Property Leased 595 Valley Street, Willimantic, CT 06226-1901	Date of Lease 09/01/15	Term of Lease 15 Years	Annual Amount of Lease 483,590																																			

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage	\$					
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount	\$					
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 27	of 37
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)		\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$	367,868	367,868		
Working Cap, Cap Lease, Ins Finance, Late Payment						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	367,868	367,868		
14. Insurance						
a. Insurance on Property (buildings only)		\$	19,746	19,746		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)		\$				
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	59,007	59,007		
Insurance - Non Property						
14d. Total Insurance Expenditures (14a + b + c)		\$	78,753	78,753		
15. Total All Expenditures (A-13 thru C-14)		\$	10,752,600	10,752,600		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	Item Description	2397	9/30/2019		28 37
					Total Amount of Decrease	CCNH	RHNS
Page 10 - Salaries and Wages							(Specify)
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$	233,664	233,664	
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$	11,224	11,224	
7.			Other - See attached Schedule	\$	186	186	
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$	358,000	358,000	
10.			Accounting	\$			
10a.			Legal	\$	26,749	26,749	
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$	2,840	2,840	
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$	97,249	97,249	
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$	729,912	729,912		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber Dues	\$ 440		
16	M13	Fines & Penalties (Disallow)	\$ 96,809		
Total Other A&G Adjustments			\$ 97,249	\$ -	\$ -

JACC Healthcare Center of Windham, LLC
Calculation of Allowable Management Fee
September 30, 2019

Pg. 28b

<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	228,438
Management fees Charged (Pg. 20 / Line 5j)	-
Management fees Charged (Pg. 20 / Line 5k)	-
Total Management fees Charged	228,438 <small>TB Linked</small>
 Patient Days	 33,859 <small>Page 8 of C/R</small>
Imputed Days - 90% Occupancy	37,449 <small>Calculation</small>
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 6.1000
 PPD Allowance Per Rate Agreement (PY Report)	 7.12
2018 CPI Increase of 1.0178%	1.0178% <small>J.01a</small>
PPD Allowance 9/30/2018	7.19
 Amount over (Under)	 \$ (1.0925)
Total Days	37,449 <small>Greater of Actual or 90%</small>
Disallowable Management Fee	\$ -

**JACC Healthcare Center of Windham
Disallowance Schedule for Cell Phones
September 30, 2019**

Pg. 28c

	<u>Amount</u>
Total Cell Phone Expense	0 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Allowable Per Year	<u>1,440</u>
 Disallowed Cell Phone (Page 28, Line 12)	 <u><u>\$ -</u></u>

CT Nursing Homes
Cell Phone Disallowance Parameters

<u>Beds</u>	<u>No. of Phones</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
1-100	3	\$ 30	\$ 1,080
101-200	4	\$ 30	\$ 1,440
201-300	5	\$ 30	\$ 1,800
301-400	6	\$ 30	\$ 2,160

**JACC Healthcare Center of Windham
Disallowance Schedule for Cable TV
September 30, 2019**

Pg. 29b

	<u>Amount</u>
Total Cable TV Expense acct #550170	\$ 16,811 TB Linked
Monthly Allowable amount	\$ 300
Months in Year	<u>12</u>
Total Allowable Cost	\$ 3,600
 Disallowed Cable TV	 <u><u>\$ 13,211</u></u>

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-29 Rev. 9/2018

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

Name of Facility				License No.	Report for Year Ended	Page of	
JACC Healthcare Center of Windham, LLC				2397	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 729,912	729,912		
			<i>Page 20 - Resident Care Supplies***</i>				
27.	20	5a2	Prescription Drugs	\$ 192,343	192,343		
28.	20	5d	Ambulance/Limousine	\$ 2,172	2,172		
29.	20	5f	X-rays, etc	\$ 5,558	5,558		
30.	20	5h	Laboratory	\$ 23,023	23,023		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 9,247	9,247		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 105,264	105,264		
			<i>Page 22 - Maintenance and Property</i>				
35.			Excess Movable Equipment Depreciation				
			See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 39,175	39,175		
			<i>Page 27 - Insurance</i>				
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
			<i>Other - Miscellaneous</i>				
42.			Other - Indirect	\$			
43.	30	IV 5	Interest Income on Account Rec.	\$ 10,170	10,170		
44.			Other - Miscellaneous Administrative	\$ 600	600		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
			<i>Not For Profit Providers Only</i>				
48.			Building/Non Movable Eq. Depreciation				
			Unallowable Building Interest - See Attached Schedule	\$			
49.			<i>Total Amount of Decrease (Items 1 - 48)</i>	\$ 1,117,464	1,117,464		

*** 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	5i	Cable (See attached)	\$ 13,211		
20	5i	Tube Feeding (Disallowed)	\$ 7,348		
20	5i	IV Therapy / Expense (Disallowed)	\$ 11,591		
20	5i	Medical Equipment Rental (Disallow \$72,368 Patient Specific)	\$ 72,368		
20	5i	Patient Expenses (Disallowed)	\$ 740		
20	5i	Occupational Therapy (Disallowed)	\$ 6		
Total Other Ancillary Costs			\$ 105,264	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Total Other Adjustments	\$ -	\$ -	\$ -	

age 29

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref **Line Ref** **Description** **CCNH** **RHNS** **(Specify)**

30	IV 8	Misc. Income	\$ 600		
Total Other Adjustments			\$ 600	\$ -	\$ -

Schedule of Other - Direct Adjustments

Attachment Page 29

Schedule of Unallowable Building Interest

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 30	of 37
		Item	Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$	10,560,400	10,560,400			
b. Medicaid Room and Board Contractual Allowance **	\$	(3,942,388)	(3,942,388)			
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$	1,329,270	1,329,270			
b. Medicare Room and Board Contractual Allowance **	\$	241,778	241,778			
4. a. Private-Pay Residents and Other	\$	483,598	483,598			
b. Private-Pay Room and Board Contractual Allowance **	\$	(15,504)	(15,504)			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$	135,767	135,767			
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$	20,756	20,756			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$	345,915	345,915			
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$	76,260	76,260			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$	160,949	160,949			
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$	18,099	18,099			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$	448,991	448,991			
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$	80,894	80,894			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$	(753,549)	(753,549)			
b. Other (<i>Specify</i>) - Non-Medicare	\$	(423,326)	(423,326)			
III. Total Resident Revenue (Section I. thru Section II.)	\$	8,767,910	8,767,910			
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$	2,300	2,300			
5. Interest Income (<i>Specify</i>)	\$	10,170	10,170			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$	600	600			
V. Total Other Revenue (1 thru 8)	\$	13,070	13,070			
VI. Total All Revenue (III +V)	\$	8,780,980	8,780,980			

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

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

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	MA Lab	\$ 37,228		
30 II 6a	MA X-Ray	\$ 1,803		
30 II 6a	MA Contractual Allow	\$ (744,913)		
30 II 6a	MA Sequester	\$ (18,935)		
30 II 6a	MB Contractual Allow	\$ (26,525)		
30 II 6a	MB Sequester	\$ (2,207)		
Total Other Resident Revenue - Medicare		\$ (753,549)	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	MD Lab	\$ 1,438		
30 II 6b	MD Contractual Allow	\$ (139,837)		
30 II 6b	MD PY Revenue Adjustments	\$ (218,863)		
30 II 6b	MA Contractual Allow	\$ (1,105)		
30 II 6b	MG Lab	\$ 3,105		
30 II 6b	MG X-Ray	\$ 150		
30 II 6b	MG Contractual Allow	\$ (68,214)		
Total Other Resident Revenue		\$ (423,326)	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income	N/A	\$ 10,170		
Total Interest Income			\$ 10,170	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Misc. Revenue (PY Expense Settlement)	\$ 600		
Total Other Revenue		\$ 600	\$ -	\$ -

G. Balance Sheet

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2019	Page 31	of 37
Account		Amount		
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	9,789
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	985,422
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	48,887
5. Prepaid Expenses			\$	15,882
a. Prepaid Expenses	7,450			
b. Prepaid Insurance	8,432			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	7,114
Due from Seller	7,114			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,067,094
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	268,423	\$	214,715
	Accum. Depreciation	53,708	Net	
4. Leasehold Improvements	*Historical Cost	704,346	\$	625,899
	Accum. Depreciation	78,447	Net	
5. Non-Movable Equipment	*Historical Cost	35,045	\$	30,141
	Accum. Depreciation	4,904	Net	
6. Movable Equipment	*Historical Cost	112,101	\$	87,534
	Accum. Depreciation	24,567	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	21,990
F/S vs C/R NBV	21,990			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	980,279

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref **Line Ref** **Description**

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

Page Ref **Line Ref** **Description**

Total Other Current Assets (Itemize)		\$

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

Page Ref **Line Ref** **Description**

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

Total Other Assets				\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

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

Page Ref Line Ref Description

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

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize) \$

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham,	2397	9/30/2019	32	37
Account				Amount
Total Brought Forward:				\$ 2,047,373
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				\$
2. Land Improvements	*Historical Cost			
	Accum. Depreciation	Net		\$
3. Buildings	*Historical Cost			
	Accum. Depreciation	Net		\$
4. Non-Movable Equipment	*Historical Cost			
	Accum. Depreciation	Net		\$
5. Movable Equipment	*Historical Cost			
	Accum. Depreciation	Net		\$
6. Motor Vehicles	*Historical Cost			
	Accum. Depreciation	Net		\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$
D. Investment and Other Assets				
1. Deferred Deposits				\$ 347,559
2. Escrow Deposits				\$ (31,398)
3. Organization Expense	*Historical Cost	151,136		
	Accum. Depreciation	102,363	Net	\$ 48,773
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (<i>itemize</i>)				\$
6. Loans to Owners or Related Parties (<i>itemize</i>)				\$ 20,894,721
Name and Address	Amount	Loan Date		
Norwich	20,894,721			
7. Other Assets (<i>itemize</i>)				\$
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 21,259,655
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 23,307,028

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2019	33	37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 2,418,886
2. Notes Payable (<i>itemize</i>)				\$ 408,816
Note Payable				159,218
Note Payable - A				191,138
Note Payable - Ins. Financing				8,520
See Schedule				49,940
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$
Name of Lender				
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 169,848
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 12,958
7. Medicare Final Settlement Payable				\$
8. Medicare Current Financing Payable				\$
9. Mortgage Payable (<i>Current Portion</i>)				\$
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$ 7,073
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (<i>itemize</i>)				\$ 1,930,597
Due to/from HUD Reserve				138,210 Union Dues Payable 29
Provider Tax Payable				317,442 Rent Payable 775,173
Vol EE Benefits Payable				(4,566) Accrued PTO Benefits 204,401
Vol EE 401K Payable				81 See Schedule 499,827
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 4,948,178

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2019	34	37
Account				Amount
Total Brought Forward:				4,948,178
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 22,145,599
Name and Address of Lender	Amount	Loan Date		
JACC Healthcare	490,000			
JACC Mgmt	21,655,599			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ (3)
Rounding				
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 22,145,596
C. Total All Liabilities (Lines A-13 + B-5)				\$ 27,093,774

State of Connecticut

Annual Report of Long-Term Care Facility

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

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2019	Page 35	of 37
Account				Amount
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,812,434)
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$ (1,974,312)
7. Total Net Worth			\$	(3,786,746)
C. Total Reserves and Net Worth				\$ (3,786,746)
D. Total Liabilities, Reserves, and Net Worth				\$ 23,307,028

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-36 Rev. 6/95

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, L	2397	9/30/2019	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2018				\$ (1,812,434)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 8,780,980		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 10,755,292		
D. Net Income or Deficit				\$ (1,974,312)		
E. Balance				\$ (3,786,746)		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expenses per Pg. 27		10,752,600				
F/S vs C/R Depreciation		2,692				
Total Expenses		10,755,292				
2. Other (<i>itemize</i>)						
F-3. Total Additions				\$		
G. Deductions				\$		
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ (3,786,746)		

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2019	Page of 37 37
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Check appropriate category

<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)
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Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title Principal	Date Signed 2/13/20
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Printed Name of Preparer Matthew S. Bavolack

Address Address 555 Long Wharf Drive, New Haven, CT 06511	Phone Number 203-781-9600
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Contacted Person Regarding Additional Information Needed Regarding This Report John Wynne	Phone Number 860-726-7441
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Contact Email Address jwynne@jacchealthcare.com
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