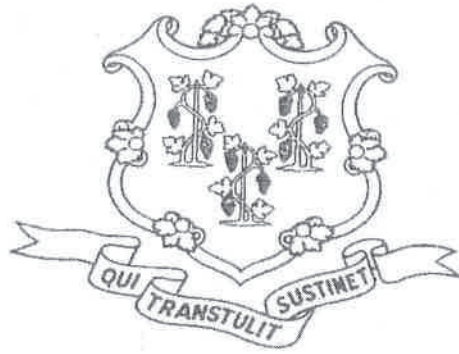


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) JACC Healthcare Center of Windham, LLC	
Address (No. & Street, City, State, Zip Code) 595 Valley Street, Willimantic, CT 06226-1901	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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

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

General Information

Name of Facility (as licensed) JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2021	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, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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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 10/1/2020	To 9/30/2021	
Address of Facility 595 Valley Street, Willimantic, CT 06226-1901				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/14/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

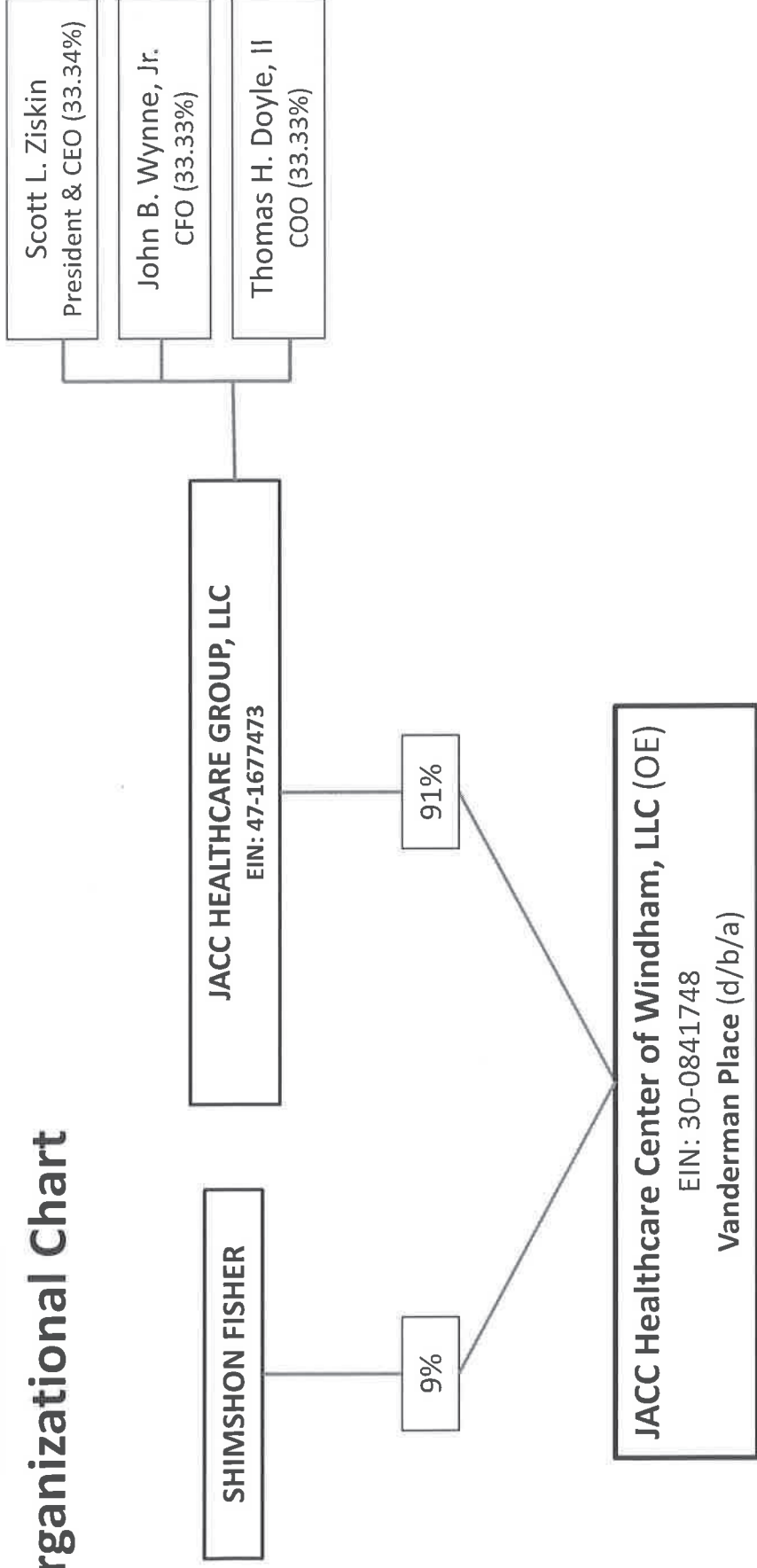
Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 877-867-5223		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Windham, LLC		Address (No. & Street, City, State, Zip) 595 Valley Street, Willimantic, CT 06226-1901		
License Numbers:	CCNH 2397	RHNS (Specify)	Medicare Provider No. 07-5425	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Ursula Affaine		Nursing Home Administrator's License No.:	2120	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

Windham Organizational Chart



General Information and Questionnaire Corporate Owners

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2021	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
N/A			

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
N/A			

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
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	9/30/2021	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	License No.	Report for Year Ended	Page	of			
JACC Healthcare Center of Windham, LLC	2397	9/30/2021	4	37			
<p>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</p> <p>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>							
<p>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</p> <p>If "Yes," provide the following information:</p>							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
JACC Management, LLC	130 South Main Streetm, Thomaston, CT 06787	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Pg. 16 / Line m12	184,520	381,286
Bear Mountain of West Springfield, LLC	42 Prospect Ave, West Springfield, MA 01089	<input type="radio"/>	<input checked="" type="radio"/>	Contract RN, LPN, Aides	Pg 13 / Line B11a/B11	111,381	111,381
See balance sheet for various Related Party notes		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<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 9/30/2021	Page 5	of 37
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 (See listing page 13)			
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? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
N/A				

**General Information and Questionnaire
Accounting Basis**

Name of Facility JACC Healthcare Center of Windham	License No. 2397	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Frederick J. Dalicandro Jr. 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf, New Haven, CT 06511 N/A
--	---

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare cost report, Advisory reimbursement consulting	\$ 5,867
2 Tax Returns	\$ 830
3	\$
4	\$
	Charge for Services Provided
	\$ 6,697

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 See Attached Page 7a 2 3 4 5	Telephone Number
--	------------------

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

1
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 See Attached 7a	\$
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

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

- Yes No Page 15 Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2021	Page 7a	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1				
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1		\$		
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Murtha Cullina, LLP			203-772-7700	
2 Treasurer, State of CT			860-702-3000	
3 State of Connecticut - Treasurer			860-702-3000	
4 Joseph Vitale			203-439-0602	
5 CICCHIELLO & CICCHIELLO, LLP			860-296-3457	
6 Fashjian & Falco			203-926-6000	
7 Dorsi & Dorsi Attorney's at Law			203-934-6337	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 265 Church St, New Haven, CT 06510				
2 55 Elm St #2, Hartford, CT 06106				
3 55 Elm St #2, Hartford, CT 06106				
4 575 Highland Ave #2, Cheshire, CT 06410				
5 364 Franklin Ave, Hartford, CT 06114				
6 66 Huntington St # C, Shelton, CT 06484				
7 44 Church St, West Haven, CT 06516				
Services Provided by This Firm (<i>describe fully</i>)				
1 General Counsel		\$ 36,285		
2 CMS Penatly (Disallow Page 28)		\$ 8,663		
3 Conservatorship (Disallow Page 28)		\$ 753		
4 Conservatorship (Disallow Page 28)		\$ 750		
5 Contracts		\$ 6,425		
6 Rivera Settlement (Disallow Page 28)		\$ 15,350		
7 RC Petition/Jensen Vs Windham (Disallow Page 28)		\$ 5,600		
8 Legal fees for tax assessment (Disallow Page 28)		\$ 4,845		
			Charge for Services Provided	
			\$ 78,671	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				

Schedule of Resident Statistics

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2021				Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
		Total CCNH Level	Total RHNS Level	Total CCNH (Specify)	Total RHNS (Specify)		
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period	114	114	114				
B. On last day of THIS report period	114	114		114	114		
2. Number of Residents							
A. As of midnight of PREVIOUS report period	85	85	85				
B. As of midnight of THIS report period	82	82		82	82		
3. Total Number of Days Care Provided During Period							
A. Medicare	2,365	2,365	1,543	1,543	822	822	
B. Medicaid (Conn.)	22,796	22,796	16,389	16,389	6,407	6,407	
C. Medicaid (other states)							
D. Private Pay	1,228	1,228	862	862	366	366	
E. State SSI for RCH							
F. Other (Specify) Managed Care	974	974	658	658	316	316	
G. Total Care Days During Period (3A thru F)	27,363	27,363	19,452	19,452	7,911	7,911	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds							
A. Medicaid Bed Reserve Days							
B. Other Bed Reserve Days							
5. Total Resident Days (3G + 4A + 4B)	27,363	27,363	19,452	19,452	7,911	7,911	

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2021	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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				
N/A													

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	8	65		9				
Per Diem Rate								
a. One bed rm.	Various	278.57		380.00				
b. Two bed rms.	Various	240.65		340.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	551	551		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	874	874		
C. Other	2,434	2,434		
D. Total Physical Therapy Treatments	3,859	3,859		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	445	445		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	412	412		
C. Other	1,004	1,004		
D. Total Speech Therapy Treatments	1,861	1,861		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	493	493		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	910	910		
C. Other	2,495	2,495		
D. Total Occupational Therapy Treatments	3,898	3,898		

Report of Expenditures - Salaries & Wages

Name of Facility JACC Healthcare Center of Windham, LLC	License No. 2397	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	112,287	2,151				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	238,104	10,027				
5. Dietary Service						
a. Head Dietitian	11,864	298				
b. Food Service Supervisor	51,586	1,879				
c. Dietary Workers	418,093	24,109				
6. Housekeeping Service						
a. Head Housekeeper	46,552	2,100				
b. Other Housekeeping Workers	250,210	15,987				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	73,105	2,543				
b. Other Maintenance Workers	69,036	2,634				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	88,076	5,672				
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	190,886	3,412				
b. RN						
1. Direct Care	570,191	12,059				
2. Administrative**	185,516	5,364				
c. LPN						
1. Direct Care	900,630	26,733				
2. Administrative**						
d. Aides and Attendants	1,285,241	58,765				
e. Physical Therapists	216,719	6,085				
f. Speech Therapists	78,428	2,089				
g. Occupational Therapists	154,544	4,524				
h. Recreation Workers	153,091	7,037				
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	70,030	2,584				
n. Marketing						
o. Other (Specify) See Attached Schedule	140,611	5,377				
<i>A-13. Total Salary Expenditures</i>	5,304,800	201,429				

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

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

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of	
JACC Healthcare Center of Windham, LLC		2397		9/30/2021		12	37	
Name	Salary Paid		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)						
Section III - Administrators***								
Carol Lowry May 2020 to Oct 2020	8,311		Non Discriminatory	165	A2			
Evelyn Hackman Oct 2020 to Dec 2020	13,904		Non Discriminatory	296	A2			
Ursula Affaine Dec 2020 to 9/30/2021	90,072		Non Discriminatory	1,690	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.

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

Name of Facility		License No.		Report for Year Ended		Page	of		
JACC Healthcare Center of Windham, LLC		2397		9/30/2021		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Windham, LLC	2397	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	7,980	210				
3. Pharmacist	11,160	120				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,000	313				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	98,580	1,103				
2. Administrative***						
b. LPN						
1. Direct Care	262,759	5,048				
2. Administrative***						
c. Aides	221,562	6,974				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	650,041	13,768				

* 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.

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	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 85,385	85,385		
2. Disability Insurance	\$ 57,875	57,875		
3. Unemployment Insurance	\$ 64,150	64,150		
4. Social Security (F.I.C.A.)	\$ 390,045	390,045		
5. Health Insurance	\$ 639,747	639,747		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 4,800	4,800		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 48,000	48,000		
d. Accounting and Auditing	\$ 6,697	6,697		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 78,671	78,671		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 27,179	27,179		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 22,269	22,269		
2. Cellular Phones	\$ 1,075	1,075		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 7,073	7,073		
3. Resident Day User Fee	\$ 486,995	486,995		
Subtotal	\$ 1,919,961	1,919,961		

* 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**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Pre Employment Costs	\$ 4,800		
Total	\$ 4,800	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Sales & Use Tax	\$ 7,073		
Total	\$ 7,073	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	1,919,961	1,919,961			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	8,318	8,318		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	17,849	17,849		
5. Education Expenses Related to Seminars and Conventions	\$	1,616	1,616		
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>)	\$	3,251	3,251		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)***	\$	3,819	3,819		
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$	2,832	2,832		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	1,831	1,831		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$				
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	456	456		
9. Subscriptions	\$	12,959	12,959		
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>)	\$	148,966	148,966		
12. Administrative Management Services**	\$	184,520	184,520		
13. Other (<i>Specify</i>)	\$	40,205	40,205		
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	2,346,583	2,346,583		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 3,819		
Total Other Advertising	\$ 3,819	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 10,597		
Business License Fees	28,902		
Licenses & Permits	706		
Total Other Administrative and General	\$ 40,205	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility JACC Healthcare Center of Windham, LL	License No. 2397	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
JACC Management, LLC, 130 South Main Streetm, Thomaston, CT 06787	184,520	Management Company	Pg. 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Windham, LLC		2397	9/30/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 207,389	207,389			
2.	Non-Food Supplies	\$ 37,077	37,077			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 5,006	5,006			
c. Other (Specify) _____						
		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 249,472	249,472			
2E. Dietary Questionnaire						
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		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Windham, LLC		2397	9/30/2021		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	18,065	18,065		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Other Laundry Supplies		\$	6,716	6,716		
3D. Total Laundry Expenditures (3a + b + c)		\$	24,781	24,781		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Windham, LLC		2397	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	29,337	29,337		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	29,337	29,337		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Woodmark Pharmacy	\$	118,719	118,719		
b.	Medicine Cabinet Drugs	\$	13,609	13,609		
c.	Medical and Therapeutic Supplies	\$	109,453	109,453		
d.	Ambulance/Limousine***	\$	9,584	9,584		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	3,244	3,244		
f.	X-rays and Related Radiological Procedures***	\$	7,245	7,245		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	40,046	40,046		
i.	Recreation	\$	26,153	26,153		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	185,034	185,034		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	513,087	513,087		

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

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

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

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

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

Name of Facility JACC Healthcare Center of Windham, LLC		License No. 2397	Report for Year Ended 9/30/2021	Total Cost/Page Ref.***			Page of 21 37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg Line
		Yes	No				
ADP LLC	PO Box 842875, Boston, MA 02284-2875	O	⊙	Payroll Processing Fees	29,931		16 m11
CWPM, LLC	25 Norton Place, Plainville, CT 06062	O	⊙	Trash Removal	22,406		22 6f
Geriatric Medical	PO Box 2503, Woburn, MA 01888-2503	O	⊙	Medical Supplies	223,156		Var Var
HPC Food Service	150473, Hartford, CT 06115-0473	O	⊙	Food/Housekeeping/Laundry/Dietary Supplies	256,312		Var Var
Pharmscript of CT LLC	PO Box 6151, Somerset, NJ 08875	O	⊙	Drugs/Prescription	137,171		Var Var
Procaire	PO Box 801, Tolland, CT 06084	O	⊙	Oxygen/Medical Equip Rental	21,574		Var Var
Retirement Home TV Corp	4604 Arden Drive, Fort Wayne, IN 46804	O	⊙	Cable Television	19,764		20 5l
US Lab & Radiology INC.	PO Box 845127, Boston, MA 02284-5127	O	⊙	Lab Fees	40,046		22 5h
Westcom Solutions US Inc.	PO Box 674802, Detroit, MI 48267-4802	O	⊙	Business Office Software - PointClick Care	45,064		16 m11
TNT Landscaping & Excavation LLC	Lebanon, CT	O	⊙	Contract Svcs - Landscaping	12,145		22 6f
Yucatech, Inc.	51 Old Northfield Rd., Northfield CT 06778	O	⊙	Contract Svcs - IT Support	14,988		16 m11
Encore Fire Protection DBA Clarion	35 Philmack Dr., Middletown, CT 06457	O	⊙	Contract Services Maintenance	16,480		22 6f
		O	⊙				
		O	⊙				

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Windham, LLC	2397	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 33,919	33,919				
b. Heat	\$ 21	21				
c. Light & Power	\$ 108,567	108,567				
d. Water	\$ 26,242	26,242				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 67,014	67,014				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 235,763	235,763				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 13,427	13,427				
c. Non-Movable Equipment	\$ 16,502	16,502				
d. Movable Equipment	\$ 2,490	2,490				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 32,419	32,419				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 2,796	2,796				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 53,386	53,386				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 56,182	56,182				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 481,490	481,490				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 117,701	117,701				
c. Personal property taxes	\$ 32,646	32,646				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 720,438	720,438				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contract Svcs Maintenance	\$ 25,471		
Pest Control	1,906		
Contract Svcs - Landscaping/S	14,211		
Trash Removal	25,426		
Total Other Repairs and Maintenance	\$ 67,014	\$ -	\$ -

Depreciation Schedule

Name of Facility JACC Healthcare Center of Windham, LLC		License No. 2397		Report for Year Ended 9/30/2021				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
Var		18,807		18,807		9,925		2,539	
Var		(736)				S/L		(49)	
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									
								2,490	
								32,419	

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Movable Equipmen		\$ -		\$ - *
Deletions:				
	See Attached	\$ (736)	15	\$ (49)
Total deletions for Movable Equipmen		\$ (736)		\$ (49) **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See Attached	\$ 13,347	15	\$ 889
Total additions for Leasehold Improvemen		\$ 13,347		\$ 889 *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec.	2021 A/D	NBV
BUILDING IMPROVEMENTS - LEASEHOLD								
2016 Additions								
HUD 1	DEPOSIT FOR HUD GENERATOR WORK (1/4 DEP)	7/23/2015	S/L	20	2,260	113	678	1,582
HUD 2	Inv#25628 to HUD Rsv - Replace 185 Pendant Heads	11/30/2015	S/L	20	27,332	1,367	8,202	19,130
HUD 3	Inv#25630 to HUD Rsv - Address Leaks In Attic Space	11/30/2015	S/L	20	4,012	201	1,206	2,806
HUD 4	Inv#25631 to HUD Rsv - Install AMD1 Device	11/30/2015	S/L	20	16,958	848	5,088	11,870
HUD 5	Inv#24305 to HUD Rsv - Replace Sprinkler System	9/30/2015	S/L	20	55,958	2,798	16,788	39,170
HUD 6	Inv#4847 to HUD Rsv - Job Quote 9/1/15 Proposal	9/3/2015	S/L	20	6,780	339	2,034	4,746
HUD 7	Inv#7/17/15 to HUD Rsv - Knobs, Grab Bars, Bleach & Drylock	7/17/2015	S/L	20	3,855	193	1,158	2,697
HUD 8	30 ADA faucets, 50 room levers, 60 grab bars, 60 grab bars	7/31/2015	S/L	20	6,589	329	1,974	4,615
HUD 9	Site visit & modification to power riser diagram for DPH	3/1/2016	S/L	20	553	28	168	385
HUD 10	Removal of all down trees and limbs and lumber to land fill	3/8/2016	S/L	20	3,600	180	1,080	2,520
HUD 11	Fire doors and repairs to comply with State Change of Ownership	4/1/2016	S/L	20	13,250	663	3,978	9,272
HUD 12	Replace all damaged gutters with 6 inch commercial grade gutters and spouts	4/2/2016	S/L	20	8,900	445	2,670	6,230
HUD 13	Cut pavement around 5 catch basins, dig out basins, remove old basin, repair/build	4/20/2016	S/L	20	18,750	938	5,628	13,122
HUD 15	Remove old guard rails, install guard rail polls, align guard rails, back fill concrete	6/10/2016	S/L	20	2,250	113	678	1,572
HUD 16	Survey, civil site design, construction inspection	7/13/2016	S/L	20	6,650	333	1,998	4,652
HUD 17	Demo boiler & 1,000 gallon water tank	7/19/2016	S/L	20	5,000	250	1,500	3,500
HUD 18	Construction of retaining wall behind wing 3	7/19/2016	S/L	20	38,050	1,903	11,418	26,632
HUD 19	Catch basin between wing 1 & 2 and also wing 2 & 3	7/20/2016	S/L	20	15,250	763	4,578	10,672
HUD 20	Trench wing 1 for drains, install 4 in. pipe, run drain pipe, back fill disturb areas	7/20/2016	S/L	20	7,350	368	2,208	5,142
HUD 21	Generator work (additional work needed on transfer switch)	7/25/2016	S/L	20	11,200	560	3,360	7,840
HUD 23	plumbing (repaired cast iron & copper sanitary drains with new ABS pipe)	8/5/2016	S/L	20	1,250	63	378	872
HUD 24	Generator work for transfer switch	8/5/2016	S/L	20	3,935	197	1,182	2,753
HUD 25	Generator work for transfer switch (emergency install of transfer switch)	8/14/2016	S/L	20	3,500	175	1,050	2,450
HUD 27	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/3/2016	S/L	20	3,154	158	948	2,206
HUD 28	auto transfer switch rental per week (20 - 4/0 x 50' cables)	8/8/2016	S/L	20	2,037	102	612	1,425
TOTAL BUILDING IMPROVEMENTS - LEASEHOLD					268,423	13,427	80,562	187,861

LEASEHOLD IMPROVEMENTS

2015 Additions								
LHI-1	HVAC Testing and Balancing	4/1/2015	S/L	15	5,000	333	2,087	2,913
LHI-2	Building Signs	1/1/2015	S/L	15	1,980	132	836	1,144
2016 Additions								
LHI 3	8/4/15 Hot Water Tank Replacements	12/16/2015	S/L	15	3,886	259	1,554	2,332
LHI 4	Replace Hot Water Tank (50% Deposit)	2/10/2016	S/L	15	4,139	276	1,656	2,483
LHI 5	Drawings For CHOW	2/16/2015	S/L	15	500	33	198	302
LHI 6	ADA/Health Code Study	7/1/2015	S/L	15	7,344	490	2,940	4,404
LHI 7	Phase 1 Dev. Of CT Health Code/ADA/Facility Plan	7/1/2015	S/L	15	7,870	525	3,150	4,720
LHI 8	Windows	3/31/2016	S/L	15	9,046	603	3,618	5,428
LHI 9	Contracted remediation work	6/14/2016	S/L	15	17,443	1,163	6,978	10,465
LHI 10	Generator work	7/6/2016	S/L	15	4,543	303	1,818	2,725
LHI 11	Electrical work	9/8/2016	S/L	15	800	53	318	482

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2021		NBV
						Deprec.	A/D	
2017 Additions								
LHI 12	base contract for architect	10/10/2016	S/L	15	4,200	280	1,400	2,800
LHI 13	replace 7.5 ton AC unit	11/3/2016	S/L	15	2,127	142	710	1,417
LHI 15	Reclass Encore Fire Protection 31319 06/22/16 31319 \$5,482.34 6/22/16 Replace Compressor AND Reclass Encore Fire Protection 31699 06/30/16 \$5,816.28 Fire Sprinkler System	12/31/2016		15	11,299	753	3,765	7,534
LHI 16	Replace pipes	1/1/2017	S/L	15	12,230	815	4,075	8,155
LHI 17	generator load bank	5/31/2017	S/L	15	2,165	144	720	1,445
LHI 18	stair enclosure- framed in/around stair well & kitchen door, vinyl siding, plywood soffits	5/31/2017	S/L	15	3,400	227	1,135	2,265
LHI 19	repaired leaks on sprinkler system prior to flushing of system	5/31/2017	S/L	15	7,908	527	2,635	5,273
LHI 20	Deposit on Phase 1	6/1/2017	S/L	15	10,000	667	3,335	6,665
LHI 21	Deposit on Phase 2	6/16/2017	S/L	15	25,000	1,667	8,335	16,665
LHI 22	flushing of attic sprinkler system	6/1/2017	S/L	15	27,470	1,831	9,155	18,315
LHI 23	various repairs on dry sprinkler system and flushing of attic system	6/20/2017	S/L	15	9,645	643	3,215	6,430
LHI 24	from JACC Mgmt	6/20/2017	S/L	15	3,934	262	1,310	2,624
LHI 25	wing 2 shower room- remove tub and replace sink	7/1/2017	S/L	15	9,112	607	3,035	6,077
LHI 26	phase 1 - replace resident room flooring	7/1/2017	S/L	15	6,000	400	2,000	4,000
LHI 27	mechanical duct work	7/1/2017	S/L	15	18,757	1,250	6,250	12,507
LHI 28	nurse station med rooms- remove and install new cabinets	7/1/2017	S/L	15	10,467	698	3,490	6,977
LHI 29	duct cleaning- supply returns and exhaust ducts	7/1/2017	S/L	15	15,102	1,007	5,035	10,067
LHI 30	materials for door installation	7/1/2017	S/L	15	5,000	333	1,665	3,335
LHI 31	stainless steel wall hung sink	7/12/2017	S/L	15	1,642	109	545	1,097
LHI 32	installed by East Coast Insulation	8/2/2017	S/L	15	2,225	148	740	1,485
LHI 33	7 toilets, per CHOW	7/31/2017	S/L	15	1,109	74	370	739
LHI 34	Shim Kit, safety laminate glass doors	8/15/2017	S/L	15	4,220	281	1,405	2,815
LHI 35	install low point drum drip assemblies	8/11/2017	S/L	15	5,201	347	1,735	3,466
LHI 61	roof repair- strip corner of wing 2 shingles and re-shingle	10/1/2016	S/L	15	925	62	310	615
LHI 62	wing 2 shower stall floor- remove wall tile, install new drain, cement board on wall, regrou	10/1/2016	S/L	15	2,400	160	800	1,600
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	2,900	5,800
LHI 64	replace 20 amp tandem breaker	10/1/2016	S/L	15	115	8	40	75
LHI 65	connect temp wire from temp transfer switch	10/1/2016	S/L	15	2,105	140	700	1,405
LHI 66	programmed and transfer tested transfer switch on generator	11/1/2016	S/L	15	538	36	180	358
LHI 67	for showers wing 2	12/14/2016	S/L	15	852	57	285	567
LHI 68	paint interior of facility and resident rooms	12/28/2016	S/L	15	1,033	69	345	688
LHI 69	paint interior of facility and resident rooms	12/28/2016	S/L	15	788	53	265	523
LHI 70	paint interior of facility and resident rooms	1/16/2017	S/L	15	831	55	275	556
LHI 71	paint interior of facility and resident rooms	1/17/2017	S/L	15	831	55	275	556
LHI 72	paint interior of facility and resident rooms	1/24/2017	S/L	15	525	35	175	350
LHI 73	paint interior of facility and resident rooms	1/24/2017	S/L	15	1,065	71	355	710
LHI 74	paint interior of facility and resident rooms	1/31/2017	S/L	15	1,899	127	635	1,264
LHI 75	paint interior of facility and resident rooms	1/31/2017	S/L	15	1,899	127	635	1,264
LHI 76	wing 1 shower room renovations	2/1/2017	S/L	15	16,200	1,080	5,400	10,800
LHI 77	wiring in resident room	2/3/2017	S/L	15	583	39	195	388
LHI 78	replace existing doors with fire-rated doors	3/15/2017	S/L	15	10,600	707	3,535	7,065

2018 Additions

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2021		NBV
						Deprec.	A/D	
LHI 79	Design work for attic dry sprinkler system	2/14/2017	S/L	15	13,613	908	3,632	9,981
LHI 80	electric heater rental	1/18/2018	S/L	15	468	31	124	344
LHI 81	electric heater rental for 12/30/17 - 1/5/18	12/31/2017	S/L	15	728	49	196	532
LHI 82	wing 1 shower room renovations - invoice entered twice	8/31/2018	S/L	15	(16,200)	(1,080)	(5,400)	(10,800)
LHI 83	wing 1 shower room renovations - invoice entered twice	8/31/2018	S/L	15	(7,600)	(507)	(8,614)	1,014
LHI 84	related to shower project - reclass from CIP at 9/30/18	12/31/2016	S/L	15	1,642	109	436	1,206
LHI 85	shower - reclass from CIP at 9/30/18	12/31/2016	S/L	15	(25)	(2)	(8)	(17)
LHI 86	shower project supplies for Windham - reclass from CIP at 9/30/18	4/30/2017	S/L	15	1,504	100	400	1,104
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	3,188	8,761
LHI 89	changed resident room electrical outlets	9/1/2017	S/L	15	3,585	239	956	2,629
LHI 90	changed resident room electrical outlets	9/5/2017	S/L	15	5,975	398	1,592	4,383
LHI 91	changed resident room electrical outlets	9/6/2017	S/L	15	355	24	96	259
LHI 92	final billing for wiring of 37 unit	10/11/2017	S/L	15	2,390	159	636	1,754
LHI 93	access to sprinkler work (open gable wall e/wing)	4/28/2017	S/L	15	6,000	400	1,600	4,400
LHI 94	access to sprinkler work (open gable wall e/wing)	5/9/2018	S/L	15	6,000	400	1,600	4,400
LHI 95	duct cleaning HUD	5/9/2018	S/L	15	30,200	2,013	8,052	22,148
LHI 96	install new blower & wheel (air handler #)	6/7/2018	S/L	15	1,675	112	448	1,227
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	174	435	2,170
LHI 98	defibrillator	4/18/2019	S/L	15	980	65	163	818
LHI 99	replace end loop pump (50% deposit required)	5/3/2019	S/L	15	1,820	121	303	1,517
LHI 100	50% deposit for proposal #7a (fire doors)	5/16/2019	S/L	15	13,015	868	2,170	10,845
LHI 101	final payment for fire-rated doors, per DPH	6/25/2019	S/L	15	13,015	868	2,170	10,845
LHI 102	Rcls Sprinkler Project	4/25/2018	S/L	15	292,400	19,493	48,733	243,667
LHI 103	fire caulk attic	2/19/2019	S/L	15	5,600	373	933	4,667
2020 Additions								
LHI 104	ductless split - 2nd invoice	11/21/2019	S/L	15	10,896	726	1,452	9,444
LHI 105	ductless split - FINAL invoice	11/25/2019	S/L	15	8,475	565	1,130	7,345
LHI 106	install new pilot on hot water heater	3/2/2020	S/L	15	834	56	112	722
LHI 107	Air Balance Study per DPH	2/18/2020	S/L	15	12,200	813	1,626	10,574
LHI 108	ductless split - Deposit(per DPH)	9/30/2019	S/L	15	10,896	726	1,452	9,444
LHI 109	extra filter grills, repair 2 kitchen units	2/4/2020	S/L	15	4,850	323	646	4,204
LHI 110	remove/repair ducts(rm 102)	12/12/2019	S/L	15	35,000	2,333	4,666	30,334
2021 Additions								
LHI 111	Sprinkler Repairs per quote #13549710	10/6/2020	S/L	15	3,515	234	234	3,281
LHI 112	Install new RAB flood light-per POC	10/16/2020	S/L	15	3,140	209	209	2,931
LHI 113	Demo Kitchen split system & H2O Heat	1/12/2021	S/L	15	6,692	446	446	6,246
TOTAL LEASEHOLD IMPROVEMENTS					800,845	53,386	184,330	616,515

NON-MOVABLE EQUIPMENT

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec.	2021 A/D	NBV
2018 Additions								
FF&E 13	boiler- burner control, amp, wiring	12/15/2017	S/L	10	3,709	371	1,484	2,225
FF&E 14	boiler- burner control, amp, wiring	8/6/2018	S/L	10	667	67	268	399
FF&E 15	boiler- burner control, amp, wiring	8/16/2018	S/L	10	667	67	268	399
FFE CAP 3	Amerikooler Walk In Cooler/Freezer	4/18/2018	S/L	15	28,725	1,915	7,660	21,065
2019 Additions								
FF&E 16-20	Marlin Capital Solutions	9/4/2019	S/L	10	1,277	128	320	957
2020 Additions								
FF&E 21	Marlin Capital Solutions	10/3/2019	S/L	10	252	25	50	202
FF&E 22	Marlin Capital Solutions	10/3/2019	S/L	10	252	25	50	202
FF&E 23	Marlin Capital Solutions	10/3/2019	S/L	10	252	25	50	202
FF&E 24	Marlin Capital Solutions	10/3/2019	S/L	10	252	25	50	202
FF&E 25	Marlin Capital Solutions	2/9/2020	S/L	10	252	25	50	202
FF&E 26	Marlin Capital Solutions	3/6/2020	S/L	10	252	25	50	202
FF&E 27	Marlin Capital Solutions	4/7/2020	S/L	10	252	25	50	202
FF&E 28	Vital Signs Spot Monitor	5/14/2020	S/L	10	3,031	303	606	2,425
FF&E 29	Marlin Capital Solutions	5/6/2020	S/L	10	252	25	50	202
FF&E 30	Marlin Capital Solutions	6/8/2020	S/L	10	252	25	50	202
FF&E 31	JETWAVE - new phone system	7/21/2020	S/L	10	5,824	582	1,164	4,660
FF&E 32	Marlin Capital Solutions	7/7/2020	S/L	10	252	25	50	202
FF&E 33	Marlin Capital Solutions - pay 18 of 24	8/6/2020	S/L	10	252	25	50	202
FF&E 34	Marlin Capital Solutions - pay 19 of 24	9/9/2020	S/L	10	252	25	50	202
FF&E 35	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	71,116	4,741	9,482	61,634
FF&E 36	Mattress/Vac	9/30/2020	S/L	10	2,020	202	404	1,616
FF&E 37	Battered Powered Electric Patient Lift	9/30/2020	S/L	10	1,212	121	242	970
FF&E 38	Mattress	9/30/2020	S/L	10	808	81	162	646
FF&E 39	Mattress/frame	9/30/2020	S/L	10	360	36	72	288
FF&E 40	Mattress	9/30/2020	S/L	10	1,456	146	292	1,164
FF&E 41	Mattress	9/30/2020	S/L	10	1,448	145	290	1,158
FF&E 42	Facility lift, sling	9/30/2020	S/L	10	1,010	101	202	808
FF&E 43	Mattress	9/30/2020	S/L	10	980	98	196	784
FF&E 44	Wound Pump	9/30/2020	S/L	10	2,047	205	410	1,637
FF&E 45	Mattress	9/30/2020	S/L	10	1,512	151	302	1,210
FF&E 46	Mattress	9/30/2020	S/L	10	2,152	215	430	1,722
FF&E 48	Mattress/frame	9/30/2020	S/L	10	540	54	108	432
FF&E 49	Mattress/frame	9/30/2020	S/L	10	2,100	210	420	1,680
FF&E 50	Mattress	9/30/2020	S/L	10	1,448	145	290	1,158
FF&E 51	Mattress	9/30/2020	S/L	10	1,448	145	290	1,158
FF&E 52	Mattress	9/30/2020	S/L	10	1,448	145	290	1,158
FF&E 53	Mattress/Wound	9/30/2020	S/L	10	1,047	105	210	837
FF&E 54	Mattress/frac	9/30/2020	S/L	10	5,348	535	1,070	4,278
FF&E 55	Mattress/frame	9/30/2020	S/L	10	9,120	912	1,824	7,296
FF&E 56	Bed/Mattress/Frame	9/30/2020	S/L	10	2,190	219	438	1,752
FF&E 57	Jeron Provider 680+ Health Care Communications Sys	9/30/2020	S/L	10	22,178	2,218	4,436	17,742

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2021		NBV
						Deprec.	A/D	
2021 Additions								
FF&E 58	Stafford Mechanical Services, Inc. - install new condenser	9/30/2020	S/L	10	4,400	440	440	3,960
FF&E 59	Marlin Capital Solutions - Toshiba 5008A Copier	10/6/2020	S/L	10	252	25	25	227
FF&E 60	Stafford Mechanical Services, Inc. - tax not included in original invoice	9/30/2020	S/L	10	279	28	28	251
FF&E 61	Oct 2020 Fixed Asset Reclasses	10/31/2020	S/L	10	315	32	32	283
FF&E 62	Oct 2020 Fixed Asset Reclasses	10/31/2020	S/L	10	248	25	25	223
FF&E 63	Oct 2020 Fixed Asset Reclasses	10/31/2020	S/L	10	224	22	22	202
FF&E 64	Oct 2020 Fixed Asset Reclasses	10/31/2020	S/L	10	630	63	63	567
FF&E 65	Oct 2020 Fixed Asset Reclasses	10/31/2020	S/L	10	168	17	17	151
FF&E 66	Stafford Mechanical Services, Inc. - tax not included in original invoice	11/9/2020	S/L	10	187	19	19	168
FF&E 67	Marlin Capital Solutions - Toshiba 5008A Copier	11/6/2020	S/L	10	252	25	25	227
FF&E 68	Marlin Capital Solutions - Toshiba 5008A Copier	12/7/2020	S/L	10	252	25	25	227
FF&E 69	Marlin Capital Solutions - Toshiba 5008A Copier	1/5/2021	S/L	10	252	25	25	227
FF&E 70	Geriatric Medical - scale attachment digital for Invacare lift	3/26/2021	S/L	10	1,016	102	102	914
FF&E 71	EBP SUPPLY SOLUTIONS, INC. - floor machine with pad	4/17/2021	S/L	10	845	85	85	760
FF&E 72	Marlin Capital Solutions - Toshiba 5008A Copier	9/30/2021	S/L	10	252	25	25	227
FF&E 73	Marlin Capital Solutions - Toshiba 5008A Copier	4/4/2019	S/L	10	252	25	25	227
FF&E 74	Marlin Capital Solutions - Toshiba 5008A Copier	4/4/2019	S/L	10	269	27	27	242
FF&E 75	Marlin Capital Solutions - Toshiba 5008A Copier	4/4/2019	S/L	10	214	21	21	193
FF&E 76	Adjustment to Toshiba 5008A Copier	9/30/2021	S/L	10	(1,498)	(150)	(150)	(1,348)
FF&E 77	Relis Amerikooler Walk in Cooler/Freezer - leased through Health Care Equip	9/30/2021	S/L	10	28,725	2,873	2,873	25,852
2021 Additions								
FFE CAP 3	Amerikooler Walk In Cooler/Freezer	4/18/2018	S/L	15	(28,725)	(1,915)	(7,660)	(21,065)
					188,725	16,502	30,324	158,401
TOTAL NON-MOVABLE EQUIPMENT								
MOVABLE EQUIPMENT								
2015 Additions								
FF&E-1	TV Wall Mounts and Batteries	1/6/2015	S/L	10	1,227	123	784	443
FF&E-2	Vacuum Cleaners	1/22/2015	S/L	10	1,167	117	746	421
FF&E-3	New faucets, wrist blades, lever locks, grab bars	7/31/2015	S/L	10	6,589	659	4,036	2,553
SFT-1	Computer Hardware	7/31/2015	S/L	5	1,943	389	2,383	(440)
2016 Additions								
FF&E5	Reliable Electric Motor	4/30/2016	S/L	10	718	72	432	286
2016 Disposals								
FF&E4	New faucets, wrist blades, lever locks, grab bars	11/30/2015	S/L	10	(6,589)	(659)	(4,036)	(2,553)
2017 Additions								
FF&E 6	Furniture move	10/31/2016	S/L	10	2,586	259	1,295	1,291
FF&E 7	Furniture move	2/28/2017	S/L	10	2,611	261	1,305	1,306
FF&E 8	Furniture move	3/31/2017	S/L	10	297	30	150	147
FF&E 10	ice machine - pd JACC Mgmt CC	5/4/2017	S/L	10	2,657	266	1,330	1,327
FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	71,116	-	14,223	56,893
2018 Additions								

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2021		NBV
						Deprec.	A/D	
FF&E 11	buyout lease of copier	1/10/2018	S/L	5	851	170	680	171
FF&E 12	copier	2/23/2018	S/L	5	4,014	803	3,212	802
FFE CAP 2	Jeron Provider 680+ Health Care Communications Sys	12/20/2018	S/L	15	22,178	-	2,958	19,220
2019 Additions								
Fee Cap 4-6	Marlin Capital Solutions	4/4/2019	S/L	15	736	49	147	589
2020 Transfers								
FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017			(71,116)	-	(14,223)	(56,893)
FFE CAP 2	Jeron Provider 680+ Health Care Communications Sys	12/20/2018			(22,178)	-	(2,958)	(19,220)
2021 Disposal								
Fee Cap 4-6	Marlin Capital Solutions	4/4/2019	S/L	15	(736)	(49)	(147)	(589)
TOTAL MOVABLE EQUIPMENT					18,071	2,490	12,317	5,754
TOTAL ASSETS PER CR SCHEDULE					1,276,064	85,805	307,533	968,531
TOTAL ASSETS PER TRIAL BALANCE					1,276,064	87,282	307,603	968,461
VARIANCE					-	1,477	(70)	70

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
JACC Healthcare Center of Windham, LLC		2397		9/30/2021		24	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		15 Years	787,498	130,944	S/L	Var	52,497	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var		15 Years	13,347		S/L	Var	889	
C-4. Subtotal									53,386
D. Total Amortization									53,386

* 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.

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

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2021	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity				
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
MIR Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	595 Valley Street, Willimantic, CT 06226-1901	09/01/15	15 Years	481,490

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Windham		2397	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
JACC Healthcare Center of Windham		2397		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Working Capital / Capital Lease / Insurance Finance / Other				\$	4,731	4,731	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	4,731	4,731	
14. Insurance							
a. Insurance on Property (buildings only)				\$	18,583	18,583	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Insurance - Non Property				\$	134,165	134,165	
14d. Total Insurance Expenditures (14a + b + c)				\$	152,748	152,748	
15. Total All Expenditures (A-13 thru C-14)				\$	10,231,781	10,231,781	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, LLC				2397	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 154,544	154,544		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 48,000	48,000		
10.			Accounting	\$			
10a.			Legal	\$ 35,961	35,961		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 4,605	4,605		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 16,000	16,000		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 3,819	3,819		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 36,043	36,043		
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)				\$ 298,972	298,972		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Occupational Therapy Salary	36,043		
Total Other A&G Adjustments			\$ 36,043	\$ -	\$ -

Occupational Therapist Benefits Disallowance

Occupational Therapist Salary	154,544	Page 10
Total Salaries	<u>5,304,800</u>	TB Linked
Percent to Total Salaries	2.91%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	1,237,202	TB Linked
Occupational Benefits Disallowed	36,043	Page 28 attachment

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	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 298,972	298,972		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 118,719	118,719		
28.	20	5d	Ambulance/Limousine	\$ 9,584	9,584		
29.	20	5f	X-rays, etc	\$ 7,245	7,245		
30.	20	5h	Laboratory	\$ 40,046	40,046		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 3,244	3,244		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 95,766	95,766		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 2,796	2,796		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 1,041	1,041		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 33,383	33,383		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 610,796	610,796		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Med Equip Rental	\$ 34,187		
20	51	Cable Television Disallowance (See Attached)	\$ 14,664		
20	51	Tube Feeding	\$ 5,192		
20	51	I.V. Therapy/RT Exp	\$ 22,096		
20	51	Respiratory Therapy Supplies	\$ 192		
20	51	Occupational Therapy Supplies (Disallowed on Pg 29a)	\$ 432		
20	51	Oxygen Rentals (Disallowed on Pg 29a)	\$ 19,003		
Total Other Ancillary Costs			\$ 95,766	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 2,796		
Total Other Property Adjustments			\$ 2,796	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Other	\$ 1,041		
Total Other Adjustments			\$ 1,041	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Medical Record Income	\$ 15		
30	IV 8	American Bureau, Inc Credit	\$ 157		
30	IV 8	ADP Credit	\$ 101		
30	IV 8	COBRA Help Health Insurance	\$ 16,891		
30	IV 8	401k Loan Payment	\$ 10		
30	IV 8	Refunds (Disallow on Page 29a)	\$ 8,765		
30	IV 4	Cable Rental Revenue	\$ 1,770		
30	IV 8	All American Healthcare Services, Inc Discount (Disallow on Page 29a)	\$ 1,748		
30	IV 8	The Nurse Network Credit Memos (Disallow on Page 29a)	\$ 3,926		
Total Other Adjustments			\$ 33,383	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

**JACC Healthcare Center of Windham
Disallowance Schedule for Cable TV
September 30, 2021**

	<u>Amount</u>	
Total Cable TV Expense acct #550170	\$ 18,264	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	<u>12</u>	
Total Allowable Cost	<u>\$ 3,600</u>	
Disallowed Cable TV	<u><u>\$ 14,664</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Windham, LI 2397		9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,380,798	8,380,798			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,781,776)	(2,781,776)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,222,460	1,222,460			
b. Medicare Room and Board Contractual Allowance **	\$ (557,710)	(557,710)			
4. a. Private-Pay Residents and Other	\$ 415,440	415,440			
b. Private-Pay Room and Board Contractual Allowance **	\$ 26,266	26,266			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 103,181	103,181			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 7,052	7,052			
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	\$ 472,047	472,047			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 85,129	85,129			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 253,546	253,546			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 40,476	40,476			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 491,379	491,379			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 96,245	96,245			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 295,205	295,205			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (143,326)	(143,326)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 8,406,412	8,406,412			
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	\$ 1,770	1,770			
5. Interest Income (<i>Specify</i>)	\$ 895	895			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,763,617	1,763,617			
V. Total Other Revenue (1 thru 8)	\$ 1,766,282	1,766,282			
VI. Total All Revenue (III +V)	\$ 10,172,694	10,172,694			

* 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	\$ 17,345		
30 II 6a	MA IV Therapy	\$ 4,462		
30 II 6a	MA X-Ray	\$ 2,740		
30 II 6a	MA Nursing	\$ 513,085		
30 II 6a	MA Contractual Allow (Ancill)	\$ (217,541)		
30 II 6a	MA Sequester	\$ 18		
30 II 6a	M MA IV Therapy	\$ 940		
30 II 6a	M MA Contractual Allow (Anci	\$ (940)		
30 II 6a	MB Contractual Allow (Ancill)	\$ (24,904)		
Total Other Resident Revenue - Medicare		\$ 295,205	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	PVT Ancillaries	\$ (549)		
30 II 6b	MD Lab	\$ 36		
30 II 6b	MD Contractual Allow (Ancill)	\$ (202,567)		
30 II 6b	MD PY Revenue Adjustments	\$ 82,273		
30 II 6b	MA Contractual Allow (BC/BS)	\$ (74)		
30 II 6b	MG Lab	\$ 176		
30 II 6b	MG Contractual Allow (Ancill)	\$ (22,621)		
Total Other Resident Revenue		\$ (143,326)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income on Claims Paid / UHC Interest (Disallowed on Pg 29a)	N/A	\$ 895		
Total Interest Income			\$ 895	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Grant Revenue	\$ 341,923		
30 IV 8	Gain Payables	\$ 73,474		
30 IV 8	Medical Record Income (Disallowed on Pg 29a)	\$ 15		
30 IV 8	COBRA Help Health Insurance (Disallow on Page 29a)	\$ 16,891		
30 IV 8	Employee Insurance Payment	\$ 911		
30 IV 8	UHC Divident Payment	\$ 26,020		
30 IV 8	401k Loan (Disallow on Page 29a)	\$ 10		
30 IV 8	ADP Credit (Disallow Page 29a)	\$ 101		
30 IV 8	Loan Forgiveness PPP	\$ 1,311,600		
30 IV 8	MA PY Revenue Adjustments	\$ (21,924)		
30 IV 8	All American Healthcare Services, Inc Discount (Disallow on Page 29a)	\$ 1,748		
30 IV 8	The Nurse Network Credit Memos (Disallow on Page 29a)	\$ 3,926		
30 IV 8	American Bureau, Inc Credit (Disallowed on Page 29a)	\$ 157		
30 IV 8	Refunds (Disallow on Page 29a)	\$ 8,765		
Total Other Revenue		\$ 1,763,617	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, I	2397	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	89,896
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,857,561
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	48,887
5. Prepaid Expenses			\$	117,006
a. Prepaid Expenses	28,987			
b. Prepaid Insurance	88,019			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,113,350
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
3. Buildings	*Historical Cost <u>268,423</u>		\$	187,861
	Accum. Depreciation <u>80,562</u> Net			
4. Leasehold Improvements	*Historical Cost <u>800,845</u>		\$	616,515
	Accum. Depreciation <u>184,330</u> Net			
5. Non-Movable Equipment	*Historical Cost <u>188,725</u>		\$	158,401
	Accum. Depreciation <u>30,324</u> Net			
6. Movable Equipment	*Historical Cost <u>18,071</u>		\$	5,754
	Accum. Depreciation <u>12,317</u> Net			
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____ Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(70)
F/S vs C/R NBV	(70)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	968,461

* 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 J1 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	
31	B9	Rounding	
Total Other Fixed Assets (Itemize)			\$ -

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	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Due To/from Medicaid	\$ 396,050
33	A12	Due To/from HUD Reserve	\$ 418,970
33	A12	Due To/from Medicare	\$ 203,563
33	A12	Provider Tax Payable	\$ 122,988
33	A12	Vol EE Benefits Payable	\$ (18,483)
33	A12	Vol EE 401K Payable	\$ 416
33	A12	Vol EE HSA Payable	\$ (670)
33	A12	Union Dues Payable	\$ 29
33	A12	Reim Payable	\$ 1,507,636
33	A12	Accrued PTO Benefits	\$ 226,325
33	A12	Patient Refund	\$ (16,615)
33	A12	Patient Funds Liability	\$ 22,146
Total Other Current Liabilities (Itemize)			\$ 2,862,355

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, I	2397	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	3,081,811
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			\$	616,963
2. Escrow Deposits			\$	(19,325)
3. Organization Expense				
	*Historical Cost	_____ 151,136		
	Accum. Depreciation	_____ 126,145	Net	\$ 24,991
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	26,331,396
Name and Address		Amount	Loan Date	
Due from W Spring / Norwich		26,331,396		
7. Other Assets <i>(itemize)</i>			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	26,954,025
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	30,035,836

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

G. Balance Sheet (cont'd)

Name of Facility JACC Healthcare Center of Windham, LLC		License No. 2397	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,888,481	
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>)				\$ 29,045,142	
Name and Address of Lender	Amount	Loan Date			
Due to Bear Mtn Staffing / JACC Healthcare / JACC MGmt	29,045,142				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 29,045,142	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 33,933,623	

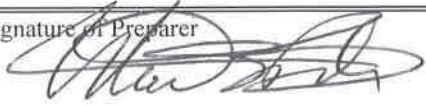
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham,	2397	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,837,223)
6. Gain or Loss for Period			\$	(60,564)
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	(3,897,787)
C. Total Reserves and Net Worth			\$	(3,897,787)
D. Total Liabilities, Reserves, and Net Worth			\$	30,035,836

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Windham, L	2397	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	(3,844,582)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,172,694
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,233,258
D. Net Income or Deficit			\$	(60,564)
E. Balance			\$	(3,905,146)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27	\$10,231,781			
F/S vs C/R Depreciation	\$1,477			
Total Expenses Per FS	\$10,233,258			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		7,359		
F-3. Total Additions			\$	7,359
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period	09/30/21		\$	(3,897,787)

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Windham,	License No. 2397	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Wynne		Phone Number 860-726-7441		
Contact Email Address jywynne@jacchealthcare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for JACC Healthcare Center of Windham, LLC for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of JACC Healthcare Center of Windham, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of JACC Healthcare Center of Windham, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 1, 2022



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/1/2022
Run Date: 2/1/2022

Provider Name: JACC Healthcare Center of Windham
Provider Number: 000020438
Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion:

Client: JACC Mgmt - SNF Cost Reports
 Engagement: Medicaid - JACC Healthcare Center of Windham
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCNH

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
100010	Petty Cash	2,000.00			2,000.00	2,000.00
100020	Cash - Operating	55,518.00			55,518.00	347,973.00
100041	Cash Comml AR Accts	9,782.00			9,782.00	14,654.00
100050	Patient Funds Account	22,146.00			22,146.00	22,146.00
100060	Resident Trust Fund Advances	450.00			450.00	450.00
100070	AR Medicaid	1,055,468.00			1,055,468.00	778,596.00
100075	AR Medicare A	509,753.00			509,753.00	469,045.00
100080	AR Managed Care	(1,783.00)			(1,783.00)	(3,109.00)
100085	AR Private	260,208.00			260,208.00	109,484.00
100090	AR Medicare B	47,404.00			47,404.00	4,674.00
100095	AR Other	0.00			0.00	17,827.00
100105	Allowance - Doubtful Accounts	(13,489.00)			(13,489.00)	(55,196.00)
100200	Inventory	48,887.00			48,887.00	48,887.00
100310	Due To/from Seller	0.00			0.00	7,114.00
100318	Due To/from Bear Mtn Mgmt	(185,450.00)			(185,450.00)	0.00
100320	Due To/from Medicaid	(396,050.00)			(396,050.00)	(396,050.00)
100326	Due To/from HUD Reserve	(418,970.00)			(418,970.00)	(138,210.00)
100327	Due To/from Medicare	(203,563.00)			(203,563.00)	(368,593.00)
100356	Due to/fr Bear Mt W Springfiel	0.00			0.00	9,937.00
100358	Due to/fr Bear Mt Staffing	(111,710.00)			(111,710.00)	(329.00)
100371	Due To/from JACC Healthcare	(490,000.00)			(490,000.00)	(490,000.00)
100393	Due To/From Norwich	26,331,396.00			26,331,396.00	26,061,261.00
100394	Due To/From JACC Mgmt	(28,257,982.00)			(28,257,982.00)	(26,594,501.00)
100400	Prepaid Expenses	28,987.00			28,987.00	22,284.00
100410	Prepaid Insurance	88,019.00			88,019.00	25,382.00
100440	Real Estate Tax Escrow	(19,325.00)			(19,325.00)	(36,367.00)
100500	Leasehold Improvements	1,069,267.00			1,069,267.00	1,055,920.00
100510	Furniture Fixtures & Equipment	204,854.00			204,854.00	167,319.00
100515	FF & E - Capital Lease	0.00			0.00	29,461.00
100530	Computer Equip & Software	1,943.00			1,943.00	1,943.00
100590	Construction-in-Progress	0.00			0.00	8,306.00
100600	Accum Amort - Leasehold Imp	(255,139.00)			(255,139.00)	(184,465.00)
100610	Accum Depr - F F & E	(50,521.00)			(50,521.00)	(29,026.00)
100615	Accum Depr - Capital Lease FF	0.00			0.00	(4,886.00)
100630	Accum Amort - Software	(1,943.00)			(1,943.00)	(1,943.00)
100700	Deposits	616,963.00			616,963.00	573,703.00
100710	Lease Acquisition Costs	42,000.00			42,000.00	42,000.00
100715	Accum Amort - Lease Acquisition	(17,009.00)			(17,009.00)	(14,213.00)
100720	Loan Aquisition Costs	109,136.00			109,136.00	109,136.00
100725	Accum Amort - Loan Acquisition	(109,136.00)			(109,136.00)	(109,136.00)
200000	Accounts Payable	(1,667,322.00)			(1,667,322.00)	(1,973,495.00)
200010	Accrued Accounts Payable	(18,790.00)			(18,790.00)	(16,659.00)
200015	Provider Tax Payable	(122,988.00)			(122,988.00)	(122,333.00)
200017	Insurance Payable	0.00			0.00	(24,154.00)
200020	Payroll Payable	(72,731.00)			(72,731.00)	(93,642.00)
200025	Payroll Taxes Payable	(238,501.00)			(238,501.00)	(134,507.00)
200026	Vol EE Benefits Payable	18,483.00			18,483.00	5,763.00
200028	Vol EE 401K Payable	(416.00)			(416.00)	(990.00)
200029	Vol EE HSA Payable	670.00			670.00	0.00
200045	Union Dues Payable	(29.00)			(29.00)	(2,331.00)
200055	Rent Payable	(1,507,636.00)			(1,507,636.00)	(1,302,219.00)
200060	Accrued PTO Benefits	(226,325.00)			(226,325.00)	(214,502.00)
200065	Payroll Adjustments	(782.00)			(782.00)	1,465.00
200069	Patient Refund	16,615.00			16,615.00	14,295.00
200070	Patient Funds Liability	(22,146.00)			(22,146.00)	(22,146.00)
200106	Note Payable - A	0.00			0.00	(130,469.00)
200107	Note Payable SBA	0.00			0.00	(1,311,600.00)
200150	Note Payable - Landlord	(28,000.00)			(28,000.00)	(14,000.00)
200182	Capital Lease Pay - HCEF	0.00			0.00	(6,536.00)
300040	Retained Earnings	3,837,223.00			3,837,223.00	3,786,748.00
400000	PVT Room & Board	(405,840.00)			(405,840.00)	(477,446.00)
400035	PVT Physical Therapy	0.00			0.00	(1,699.00)
400040	PVT Occupational Therapy	0.00			0.00	(2,518.00)
400045	PVT Speech Therapy	0.00			0.00	(468.00)
400047	PVT Ancillaries	549.00			549.00	(549.00)
400055	PVT Contractual Allow (R&B)	0.00			0.00	12,350.00
400100	MD Room & Board	(8,378,120.00)		(2,678.00)	(8,380,798.00)	(10,034,280.00)

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
			RJE - 6	(2,678.00)		
400115	MD Lab	(36.00)			(36.00)	(30.00)
400135	MD Physical Therapy	(74,258.00)			(74,258.00)	(120,970.00)
400140	MD Occupational Therapy	(87,796.00)			(87,796.00)	(130,178.00)
400145	MD Speech Therapy	(40,476.00)			(40,476.00)	(38,534.00)
400155	MD Contractual Allow (R&B)	2,781,776.00			2,781,776.00	3,530,764.00
400160	MD Contractual Allow (Ancill)	202,567.00			202,567.00	289,712.00
400170	MD PY Revenue Adjustments	(82,273.00)			(82,273.00)	(820.00)
400200	MA Room & Board	(1,222,460.00)			(1,222,460.00)	(1,464,140.00)
400215	MA Lab	(17,345.00)			(17,345.00)	(38,745.00)
400220	MA Pharmacy	(103,181.00)			(103,181.00)	(122,269.00)
400225	MA IV Therapy	(4,462.00)			(4,462.00)	(998.00)
400227	MA Oxygen	0.00			0.00	(331.00)
400230	MA X-Ray	(2,740.00)			(2,740.00)	(3,289.00)
400235	MA Physical Therapy	(363,332.00)			(363,332.00)	(466,764.00)
400240	MA Occupational Therapy	(380,253.00)			(380,253.00)	(483,129.00)
400245	MA Speech Therapy	(181,851.00)			(181,851.00)	(210,011.00)
400246	MA Nursing	(513,085.00)			(513,085.00)	(650,903.00)
400255	MA Contractual Allow (R&B)	557,704.00			557,704.00	630,155.00
400260	MA Contractual Allow (Ancill)	217,541.00			217,541.00	290,216.00
400265	MA Contractual Allow (BC/BS)	74.00			74.00	0.00
400269	MA Sequester	(18.00)			(18.00)	16,617.00
400270	MA PY Revenue Adjustments	21,924.00			21,924.00	0.00
400272	M MA Room & Board	0.00			0.00	2,261.00
400276	M MA IV Therapy	(940.00)			(940.00)	(10,747.00)
400288	M MA Contractual Allow (R&B)	6.00			6.00	0.00
400289	M MA Contractual Allow (Anci	940.00			940.00	10,747.00
400300	H Room & Board	15,900.00			15,900.00	(14,400.00)
400355	H Contractual Allow (R&B)	1,927.00			1,927.00	(4,767.00)
400400	MG Room & Board	(25,500.00)			(25,500.00)	(47,760.00)
400415	MG Lab	(176.00)			(176.00)	(1,530.00)
400420	MG Pharmacy	(7,052.00)			(7,052.00)	(5,170.00)
400425	MG IV Therapy	0.00			0.00	(1,718.00)
400430	MG X-Ray	0.00			0.00	(150.00)
400435	MG Physical Therapy	(10,871.00)			(10,871.00)	(9,653.00)
400440	MG Occupational Therapy	(8,449.00)			(8,449.00)	(11,722.00)
400445	MG Speech Therapy	0.00			0.00	(3,017.00)
400455	MG Contractual Allow (R&B)	(28,193.00)			(28,193.00)	2,976.00
400460	MG Contractual Allow (Ancill)	22,621.00			22,621.00	32,960.00
400635	MB Physical Therapy	(108,715.00)			(108,715.00)	(85,886.00)
400640	MB Occupational Therapy	(111,126.00)			(111,126.00)	(88,812.00)
400645	MB Speech Therapy	(71,695.00)			(71,695.00)	(32,964.00)
400660	MB Contractual Allow (Ancill)	24,904.00			24,904.00	10,340.00
400669	MB Sequester	0.00			0.00	720.00
400850	Cable Revenue	(1,770.00)			(1,770.00)	(2,490.00)
400855	Grant Revenue	(341,923.00)			(341,923.00)	(729,537.00)
400856	Loan Forgiveness PPP	(1,311,600.00)			(1,311,600.00)	0.00
400860	Miscellaneous Revenue	(55,391.00)			(55,391.00)	(9,325.00)
			RJE - 4	(5,674.00)		
			RJE - 5	(157.00)		
			RJE - 6	2,678.00		
400870	Interest Income	(895.00)			(895.00)	(9,696.00)
500010	Salaries - Administrator	106,374.00		3,913.00	112,287.00	121,325.00
			RJE - 1	3,913.00		
500040	Salaries - Business Office	232,892.00		5,212.00	238,104.00	219,966.00
			RJE - 1	5,212.00		
500050	Salaries - Admissions	70,242.00		1,695.00	71,937.00	73,785.00
			RJE - 1	1,695.00		
500150	Advertising - Help Wanted	3,251.00			3,251.00	0.00
500180	Travel & Mileage	17,849.00			17,849.00	1,252.00
500200	Bank Charges	10,597.00			10,597.00	21,907.00
500220	Payroll Processing Fees - ADP	30,324.00			30,324.00	32,788.00
500240	Dues & Subscriptions	13,415.00		(456.00)	12,959.00	3,272.00
			RJE - 2	(456.00)		
500260	Office Supplies	16,584.00			16,584.00	9,233.00
500280	Postage	1,831.00			1,831.00	1,080.00
500310	Rental Of Office Equipment	10,595.00			10,595.00	0.00
500320	Accounting Fees	6,697.00			6,697.00	8,600.00
500330	Contract Svcs - Office	61,750.00			61,750.00	44,660.00
500332	Contract Svcs - IT Support	20,184.00			20,184.00	9,122.00
500340	Legal Fees	78,514.00		157.00	78,671.00	950.00

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
			RJE - 5	157.00		
500360	Consulting Other	36,708.00			36,708.00	13,376.00
500400	Business License Fees	28,902.00			28,902.00	17,464.00
500420	Licenses & Permits	706.00			706.00	2,285.00
500440	Telephone	23,344.00		(1,075.00)	22,269.00	13,226.00
			RJE - 7	(1,075.00)		
500450	Insurance - Non Property	134,165.00			134,165.00	69,768.00
500460	Meetings & Seminars	1,616.00			1,616.00	318.00
500480	Advertising - Promotional	3,819.00			3,819.00	1,250.00
500490	Fines & Penalties	0.00			0.00	39,278.00
500493	Taxes - Sales & Use	7,073.00			7,073.00	83,240.00
500495	Bad Debt	48,000.00			48,000.00	48,000.00
500510	Taxes - Real Estate	117,701.00			117,701.00	139,713.00
500520	Taxes - Personal Property	32,646.00			32,646.00	22,731.00
500530	Insurance - Property	18,583.00			18,583.00	18,529.00
500551	Provider Tax	486,995.00			486,995.00	583,663.00
500800	Management Fee	184,520.00			184,520.00	222,047.00
500900	Rent Expense - Building	481,490.00			481,490.00	482,390.00
501100	Deprec - FF&E	14,645.00			14,645.00	4,704.00
501110	Deprec - Capital Lease-FF&E	1,964.00			1,964.00	8,184.00
501300	Deprec - Leasehold Improvmts	70,673.00			70,673.00	67,457.00
501400	Amort - Computers	0.00			0.00	340.00
501500	Amort - Loan Acq Costs	0.00			0.00	18,189.00
501550	Amort - Lease Acq Costs	2,796.00			2,796.00	2,796.00
502000	Interest Working Capital	1,871.00			1,871.00	204,181.00
502050	Interest Capital Lease	1,819.00			1,819.00	2,711.00
502100	Interest Insurance Finance	0.00			0.00	46.00
502150	Interest Other	(4,633.00)		5,674.00	1,041.00	50,114.00
			RJE - 4	5,674.00		
503200	(Gain) Loss Payables	(73,474.00)			(73,474.00)	(24,506.00)
510003	Benefits Expense - PTO ETO	11,823.00		(11,823.00)	0.00	0.00
			RJE - 1	(11,823.00)		
510010	Payroll Taxes - FICA	390,045.00			390,045.00	405,324.00
510020	Payroll Taxes - FUTA	6,636.00			6,636.00	7,030.00
510030	Payroll Taxes - SUTA	57,514.00			57,514.00	61,722.00
510040	Workers' Compensation	85,385.00			85,385.00	245,621.00
510050	Group Health Insurance	639,747.00			639,747.00	847,836.00
510080	Employ Benes - Non Payroll	8,318.00			8,318.00	5,074.00
510100	Employee Disability Ins	57,875.00			57,875.00	9,743.00
510110	Pre Employment EE Costs	4,800.00			4,800.00	1,276.00
520010	Salaries - Food Serv Dir	56,614.00		(5,028.00)	51,586.00	67,210.00
			RJE - 1	(5,028.00)		
520020	Salaries - Cooks	130,477.00		(1,089.00)	129,388.00	125,144.00
			RJE - 1	(1,089.00)		
520030	Salaries - Dietary Aides	285,603.00		3,102.00	288,705.00	272,573.00
			RJE - 1	3,102.00		
520040	Salaries - Dietician	11,864.00			11,864.00	15,779.00
520100	Raw Food	207,389.00			207,389.00	224,558.00
520120	Food Supplements	5,709.00			5,709.00	8,936.00
520140	Dietary Supplies	31,368.00			31,368.00	30,891.00
520160	Contract Svcs - Dietary	683.00			683.00	332.00
520165	Contract Svcs - Dietician	4,323.00			4,323.00	0.00
530010	Salaries - Houskpg Supv	47,955.00		(1,403.00)	46,552.00	50,396.00
			RJE - 1	(1,403.00)		
530020	Salaries - Houskpg Staff	255,168.00		(4,958.00)	250,210.00	253,411.00
			RJE - 1	(4,958.00)		
530120	Housekeeping Supplies	29,337.00			29,337.00	28,542.00
540020	Salaries - Laundry Staff	88,264.00		(188.00)	88,076.00	99,784.00
			RJE - 1	(188.00)		
540100	Laundry Supplies	6,716.00			6,716.00	6,000.00
540140	Linens Purchases	18,065.00			18,065.00	37,457.00
550010	Salaries - Maint Supervisor	70,226.00		2,879.00	73,105.00	54,778.00
			RJE - 1	2,879.00		
550020	Salaries - Maintenance Staff	68,181.00		855.00	69,036.00	63,213.00
			RJE - 1	855.00		
550100	Maintenance Supplies	19,675.00			19,675.00	16,559.00
550110	Repairs & Maintenance	10,420.00			10,420.00	12,851.00
550120	Contract Svcs Maintenance	25,471.00			25,471.00	20,056.00
550130	Minor Equipment	3,824.00			3,824.00	3,409.00
550140	Pest Control	1,906.00			1,906.00	804.00
550145	Contract Svcs - Landscaping/S	14,211.00			14,211.00	7,402.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
550150	Gas & Electric	108,567.00			108,567.00	133,189.00
550160	Fuel Oil	21.00			21.00	0.00
550170	Cable TV	18,264.00			18,264.00	17,801.00
550180	Water & Sewer	26,242.00			26,242.00	28,547.00
550190	Trash Removal	25,426.00			25,426.00	25,669.00
560010	Salaries - DNS	139,629.00		1,250.00	140,879.00	116,566.00
			RJE - 1	1,250.00		
560020	Salaries - ADNS	56,120.00		(6,113.00)	50,007.00	60,028.00
			RJE - 1	(6,113.00)		
560030	Salaries - RN Nursing Supervi	478,077.00		(736.00)	477,341.00	461,730.00
			RJE - 1	(736.00)		
560040	Salaries - Nursing Scheduler	63,865.00		2,175.00	66,040.00	54,641.00
			RJE - 1	2,175.00		
560060	Salaries - MDS Coordinator	86,698.00		(2,466.00)	84,232.00	160,150.00
			RJE - 1	(2,466.00)		
560080	Salaries - Central Supl Clerk	778.00			778.00	10,885.00
560090	Salaries - Medical Records	70,352.00		(1,678.00)	68,674.00	62,491.00
			RJE - 1	(1,678.00)		
560100	Salaries - Infection Control	34,594.00		(128.00)	34,466.00	40,580.00
			RJE - 1	(128.00)		
560110	Salaries - Staff Development	0.00			0.00	38,083.00
562020	Salaries - RN	103,861.00		(11,011.00)	92,850.00	196,554.00
			RJE - 1	(11,011.00)		
562030	Salaries - LPN	893,125.00		7,505.00	900,630.00	1,017,799.00
			RJE - 1	7,505.00		
562040	Salaries - CNA	1,267,896.00		17,345.00	1,285,241.00	1,300,332.00
			RJE - 1	17,345.00		
562100	Medical Supplies	109,453.00			109,453.00	102,357.00
562101	Covid Medical Supplies	27,175.00			27,175.00	12,979.00
562120	Diapers/Disposables	49,065.00			49,065.00	52,979.00
562140	Tube Feeding (Non Part B)	5,192.00			5,192.00	6,998.00
562160	Oxygen Supplies	3,244.00			3,244.00	5,952.00
562180	Contract Svcs - Nursing	582,901.00		(484,321.00)	98,580.00	1,790.00
			RJE - 3	(484,321.00)		
564100	Contract Svcs - Pharmacy	11,160.00			11,160.00	13,768.00
564120	Over The Counter Drugs	13,609.00			13,609.00	16,580.00
564140	Prescription Drugs	118,719.00			118,719.00	144,539.00
566010	I.V. Therapy/RT Exp	22,096.00			22,096.00	42,835.00
566020	Contract Svcs - Podiatrist	0.00			0.00	34.00
566030	Contract Svcs - Med Director	48,000.00			48,000.00	48,000.00
566060	Contract Svcs - Dental	7,980.00			7,980.00	5,700.00
566070	Contract Svcs - Soc Services	34,187.00			34,187.00	824.00
566100	Medical Records Supplies	2,832.00			2,832.00	1,710.00
566120	Contract Svcs -Medical Records	0.00			0.00	880.00
566140	Patient Transportation	9,584.00			9,584.00	1,228.00
566160	Med Equip Rental	39,724.00			39,724.00	28,227.00
566180	Patient Expenses	528.00			528.00	0.00
566190	Lab Fees	33,556.00			33,556.00	31,673.00
566191	Lab Fees COVID	6,490.00			6,490.00	0.00
566200	X-Ray Services	7,245.00			7,245.00	(349.00)
566210	Patient Consolidated Billing	(96.00)			(96.00)	0.00
570010	Salaries - Dir Rehab	64,417.00		(2,542.00)	61,875.00	43,077.00
			RJE - 1	(2,542.00)		
570050	Salaries - PT	80,647.00		(556.00)	80,091.00	91,232.00
			RJE - 1	(556.00)		
570055	Salaries - PT Aides	76,601.00		(1,848.00)	74,753.00	85,257.00
			RJE - 1	(1,848.00)		
570060	Physical Therapy Supplies	6,960.00			6,960.00	3,064.00
570070	Salaries - ST Staff	74,850.00		3,578.00	78,428.00	64,355.00
			RJE - 1	3,578.00		
570080	Speech Therapy Supplies	11.00			11.00	0.00
570090	Salaries - OT	85,769.00		704.00	86,473.00	88,469.00
			RJE - 1	704.00		
570100	Salaries - COTA	69,241.00		(1,170.00)	68,071.00	92,680.00
			RJE - 1	(1,170.00)		
570110	Occupational Therapy Supplies	0.00			0.00	38.00
570160	Respiratory Therapy Supplies	192.00			192.00	0.00
580010	Salaries - Activities Director	66,162.00		223.00	66,385.00	45,331.00
			RJE - 1	223.00		
580020	Salaries - Activities -Staff	82,903.00		3,803.00	86,706.00	69,573.00
			RJE - 1	3,803.00		

Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
580100	Activities Supplies	5,959.00			5,959.00	6,106.00
580120	Contract Svcs - Entertainment	1,930.00			1,930.00	2,240.00
590010	Salaries - Social Svc Dir	57,466.00			57,471.00	57,802.00
			RJE - 1	5.00		
590020	Salaries - Social Svc Staff	14,066.00		(1,507.00)	12,559.00	26,955.00
			RJE - 1	(1,507.00)		
Marcum 110	Cell Phone	0.00		1,075.00	1,075.00	0.00
			RJE - 7	1,075.00		
Marcum 113	Chamber Dues	0.00		456.00	456.00	0.00
			RJE - 2	456.00		
Marcum 119	Contract Aides	0.00		221,562.00	221,562.00	2,358.00
			RJE - 3	221,562.00		
Marcum 120	Contract LPNs	0.00		262,759.00	262,759.00	0.00
			RJE - 3	262,759.00		
Total		0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

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Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
500010	Salaries - Administrator	108,374.00		3,913.00	112,287.00	121,325.00
			RJE - 1	3,913.00		
		<u>108,374.00</u>		<u>3,913.00</u>	<u>112,287.00</u>	<u>121,325.00</u>
Subtotal [2] Administrators						
Subgroup : [4]	Other Administrative Salaries					
500040	Salaries - Business Office	232,892.00		5,212.00	238,104.00	219,966.00
			RJE - 1	5,212.00		
		<u>232,892.00</u>		<u>5,212.00</u>	<u>238,104.00</u>	<u>219,966.00</u>
Subtotal [4] Other Administrative Salaries						
Subgroup : [5A]	Head Dietitian					
520040	Salaries - Dietician	11,864.00		0.00	11,864.00	15,779.00
				0.00		
		<u>11,864.00</u>		<u>0.00</u>	<u>11,864.00</u>	<u>15,779.00</u>
Subtotal [5A] Head Dietitian						
Subgroup : [5B]	Food Service Supervisor					
520010	Salaries - Food Serv Dir	56,614.00		(5,028.00)	51,586.00	67,210.00
			RJE - 1	(5,028.00)		
		<u>56,614.00</u>		<u>(5,028.00)</u>	<u>51,586.00</u>	<u>67,210.00</u>
Subtotal [5B] Food Service Supervisor						
Subgroup : [5C]	Dietary Workers					
520020	Salaries - Cooks	130,477.00		(1,089.00)	129,388.00	125,144.00
			RJE - 1	(1,089.00)		
520030	Salaries - Dietary Aides	285,603.00		3,102.00	288,705.00	272,573.00
			RJE - 1	3,102.00		
		<u>416,080.00</u>		<u>2,013.00</u>	<u>418,093.00</u>	<u>397,717.00</u>
Subtotal [5C] Dietary Workers						
Subgroup : [6A]	Head Housekeeper					
530010	Salaries - Houskpg Supv	47,955.00		(1,403.00)	46,552.00	50,396.00
			RJE - 1	(1,403.00)		
		<u>47,955.00</u>		<u>(1,403.00)</u>	<u>46,552.00</u>	<u>50,396.00</u>
Subtotal [6A] Head Housekeeper						
Subgroup : [6B]	Other Housekeeping Workers					
530020	Salaries - Houskpg Staff	255,168.00		(4,958.00)	250,210.00	253,411.00
			RJE - 1	(4,958.00)		
		<u>255,168.00</u>		<u>(4,958.00)</u>	<u>250,210.00</u>	<u>253,411.00</u>
Subtotal [6B] Other Housekeeping Workers						
Subgroup : [7A]	Engineer or Chief of Maintenance					
550010	Salaries - Maint Supervisor	70,226.00		2,879.00	73,105.00	54,778.00
			RJE - 1	2,879.00		
		<u>70,226.00</u>		<u>2,879.00</u>	<u>73,105.00</u>	<u>54,778.00</u>
Subtotal [7A] Engineer or Chief of Maintenance						
Subgroup : [7B]	Other Maintenance Workers					
550020	Salaries - Maintenance Staff	68,181.00		855.00	69,036.00	63,213.00
			RJE - 1	855.00		
		<u>68,181.00</u>		<u>855.00</u>	<u>69,036.00</u>	<u>63,213.00</u>
Subtotal [7B] Other Maintenance Workers						
Subgroup : [8B]	Other Laundry Workers					
540020	Salaries - Laundry Staff	88,264.00		(188.00)	88,076.00	99,784.00
			RJE - 1	(188.00)		
		<u>88,264.00</u>		<u>(188.00)</u>	<u>88,076.00</u>	<u>99,784.00</u>
Subtotal [8B] Other Laundry Workers						
Subgroup : [12A]	Director of Nurses/Assistant Director					
560010	Salaries - DNS	139,629.00		1,250.00	140,879.00	116,566.00
			RJE - 1	1,250.00		
560020	Salaries - ADNS	56,120.00		(6,113.00)	50,007.00	60,028.00
			RJE - 1	(6,113.00)		
		<u>195,749.00</u>		<u>(4,863.00)</u>	<u>190,886.00</u>	<u>176,594.00</u>
Subtotal [12A] Director of Nurses/Assistant Director						
Subgroup : [12B1]	RNs - Direct Care					
560030	Salaries - RN Nursing Supervi	478,077.00		(736.00)	477,341.00	461,730.00
			RJE - 1	(736.00)		
562020	Salaries - RN	103,861.00		(11,011.00)	92,850.00	196,554.00
			RJE - 1	(11,011.00)		
		<u>581,938.00</u>		<u>(11,747.00)</u>	<u>570,191.00</u>	<u>658,284.00</u>
Subtotal [12B1] RNs - Direct Care						
Subgroup : [12B2]	RNs - Administrative					
560040	Salaries - Nursing Scheduler	63,865.00		2,175.00	66,040.00	54,641.00
			RJE - 1	2,175.00		
560060	Salaries - MDS Coordinator	86,698.00		(2,466.00)	84,232.00	160,150.00
			RJE - 1	(2,466.00)		
560080	Salaries - Central Supl Clerk	778.00		0.00	778.00	10,885.00
				0.00		
560100	Salaries - Infection Control	34,594.00		(128.00)	34,466.00	40,580.00
			RJE - 1	(128.00)		
560110	Salaries - Staff Development	0.00		0.00	0.00	38,083.00
				0.00		
		<u>185,935.00</u>		<u>(419.00)</u>	<u>185,516.00</u>	<u>304,339.00</u>
Subtotal [12B2] RNs - Administrative						
Subgroup : [12C1]	LPNs - Direct Care					
562030	Salaries - LPN	893,125.00		7,505.00	900,630.00	1,017,799.00
			RJE - 1	7,505.00		
		<u>893,125.00</u>		<u>7,505.00</u>	<u>900,630.00</u>	<u>1,017,799.00</u>
Subtotal [12C1] LPNs - Direct Care						
Subgroup : [12D]	Aides and Attendants					
562040	Salaries - CNA	1,267,896.00		17,345.00	1,285,241.00	1,300,332.00
			RJE - 1	17,345.00		
		<u>1,267,896.00</u>		<u>17,345.00</u>	<u>1,285,241.00</u>	<u>1,300,332.00</u>
Subtotal [12D] Aides and Attendants						
Subgroup : [12E]	Physical Therapists					
570010	Salaries - Dir Rehab	64,417.00		(2,542.00)	61,875.00	43,077.00
			RJE - 1	(2,542.00)		
570050	Salaries - PT	80,647.00		(556.00)	80,091.00	91,232.00
			RJE - 1	(556.00)		
570055	Salaries - PT Aides	76,601.00		(1,848.00)	74,753.00	85,257.00
			RJE - 1	(1,848.00)		
		<u>221,665.00</u>		<u>(4,946.00)</u>	<u>216,719.00</u>	<u>219,566.00</u>
Subtotal [12E] Physical Therapists						

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Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [12F] Speech Therapists						
570070	Salaries - ST Staff	74,850.00		3,578.00	78,428.00	64,355.00
			RJE - 1	3,578.00		
Subtotal [12F] Speech Therapists		74,850.00		3,578.00	78,428.00	64,355.00
Subgroup : [12G] Occupational Therapists						
570090	Salaries - OT	85,769.00		704.00	86,473.00	88,469.00
			RJE - 1	704.00		
570100	Salaries - COTA	69,241.00		(1,170.00)	68,071.00	92,880.00
			RJE - 1	(1,170.00)		
Subtotal [12G] Occupational Therapists		155,010.00		(466.00)	154,544.00	181,149.00
Subgroup : [12H] Recreation Workers						
580010	Salaries - Activities Director	66,162.00		223.00	66,385.00	45,331.00
			RJE - 1	223.00		
580020	Salaries - Activities -Staff	82,903.00		3,803.00	86,706.00	69,573.00
			RJE - 1	3,803.00		
Subtotal [12H] Recreation Workers		149,065.00		4,026.00	153,091.00	114,904.00
Subgroup : [12M] Social Workers/Case Management						
590010	Salaries - Social Svc Dir	57,466.00		5.00	57,471.00	57,802.00
			RJE - 1	5.00		
590020	Salaries - Social Svc Staff	14,066.00		(1,507.00)	12,559.00	26,955.00
			RJE - 1	(1,507.00)		
Subtotal [12M] Social Workers/Case Management		71,532.00		(1,502.00)	70,030.00	84,757.00
Subgroup : [12O] Other						
500050	Salaries - Admissions	70,242.00		1,695.00	71,937.00	73,785.00
			RJE - 1	1,695.00		
510003	Benefits Expense - PTO ETO	11,823.00		(11,823.00)	0.00	0.00
			RJE - 1	(11,823.00)		
560090	Salaries - Medical Records	70,352.00		(1,678.00)	68,674.00	62,491.00
			RJE - 1	(1,678.00)		
Subtotal [12O] Other		152,417.00		(11,806.00)	140,611.00	136,276.00
Total [10-A] Salaries and Wages		5,304,800.00		0.00	5,304,800.00	5,601,934.00
Group : [13-B] Professional Fees						
Subgroup : [2] Dentist						
566060	Contract Svcs - Dental	7,980.00		0.00	7,980.00	5,700.00
				0.00		
Subtotal [2] Dentist		7,980.00		0.00	7,980.00	5,700.00
Subgroup : [3] Pharmacist						
564100	Contract Svcs - Pharmacy	11,160.00		0.00	11,160.00	13,768.00
				0.00		
Subtotal [3] Pharmacist		11,160.00		0.00	11,160.00	13,768.00
Subgroup : [4] Podiatrist						
566020	Contract Svcs - Podiatrist	0.00		0.00	0.00	34.00
				0.00		
Subtotal [4] Podiatrist		0.00		0.00	0.00	34.00
Subgroup : [8A] Medical Director						
566030	Contract Svcs - Med Director	48,000.00		0.00	48,000.00	48,000.00
				0.00		
Subtotal [8A] Medical Director		48,000.00		0.00	48,000.00	48,000.00
Subgroup : [11A1] RN's - Direct Care						
562180	Contract Svcs - Nursing	582,901.00		(484,321.00)	98,580.00	1,790.00
			RJE - 3	(484,321.00)		
Subtotal [11A1] RN's - Direct Care		582,901.00		(484,321.00)	98,580.00	1,790.00
Subgroup : [11B1] LPN's - Direct Care						
Marcum 120	Contract LPNs	0.00		262,759.00	262,759.00	0.00
			RJE - 3	262,759.00		
Subtotal [11B1] LPN's - Direct Care		0.00		262,759.00	262,759.00	0.00
Subgroup : [11C] Aides						
Marcum 119	Contract Aides	0.00		221,562.00	221,562.00	2,358.00
			RJE - 3	221,562.00		
Subtotal [11C] Aides		0.00		221,562.00	221,562.00	2,358.00
Total [13-B] Professional Fees		650,041.00		0.00	650,041.00	71,650.00
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
510040	Workers' Compensation	85,385.00		0.00	85,385.00	245,621.00
				0.00		
Subtotal [1A1] Workmen's Compensation		85,385.00		0.00	85,385.00	245,621.00
Subgroup : [1A2] Disability Insurance						
510100	Employee Disability Ins	57,875.00		0.00	57,875.00	9,743.00
				0.00		
Subtotal [1A2] Disability Insurance		57,875.00		0.00	57,875.00	9,743.00
Subgroup : [1A3] Unemployment Insurance						
510020	Payroll Taxes - FUTA	6,636.00		0.00	6,636.00	7,030.00
				0.00		
510030	Payroll Taxes - SUTA	57,514.00		0.00	57,514.00	61,722.00
				0.00		
Subtotal [1A3] Unemployment Insurance		64,150.00		0.00	64,150.00	68,752.00
Subgroup : [1A4] Social Security (FICA)						
510010	Payroll Taxes - FICA	390,045.00		0.00	390,045.00	405,324.00
				0.00		
Subtotal [1A4] Social Security (FICA)		390,045.00		0.00	390,045.00	405,324.00
Subgroup : [1A5] Health Insurance						
510050	Group Health Insurance	639,747.00		0.00	639,747.00	847,836.00
				0.00		
Subtotal [1A5] Health Insurance		639,747.00		0.00	639,747.00	847,836.00
Subgroup : [1A9] Other						
510110	Pre Employment EE Costs	4,800.00		0.00	4,800.00	1,276.00
				0.00		
Subtotal [1A9] Other		4,800.00		0.00	4,800.00	1,276.00

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Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [1C] Bad Debts						
500495	Bad Debt	48,000.00		0.00	48,000.00	48,000.00
Subtotal [1C] Bad Debts		48,000.00		0.00	48,000.00	48,000.00
Subgroup : [1D] Accounting and Auditing						
500320	Accounting Fees	6,697.00		0.00	6,697.00	6,600.00
Subtotal [1D] Accounting and Auditing		6,697.00		0.00	6,697.00	8,600.00
Subgroup : [1E] Legal						
500340	Legal Fees	78,514.00		157.00	78,671.00	950.00
			RJE - 5	157.00		
Subtotal [1E] Legal		78,514.00		157.00	78,671.00	950.00
Subgroup : [1G] Office Supplies						
500260	Office Supplies	16,584.00		0.00	16,584.00	9,233.00
500310	Rental Of Office Equipment	10,595.00		0.00	10,595.00	0.00
Subtotal [1G] Office Supplies		27,179.00		0.00	27,179.00	9,233.00
Subgroup : [1H1] Telephone and Telegraph						
500440	Telephone	23,344.00		(1,075.00)	22,269.00	13,226.00
			RJE - 7	(1,075.00)		
Subtotal [1H1] Telephone and Telegraph		23,344.00		(1,075.00)	22,269.00	13,226.00
Subgroup : [1H2] Cellular Phones and Beepers						
Marcum 110	Cell Phone	0.00		1,075.00	1,075.00	0.00
			RJE - 7	1,075.00		
Subtotal [1H2] Cellular Phones and Beepers		0.00		1,075.00	1,075.00	0.00
Subgroup : [1K2] Other						
500493	Taxes - Sales & Use	7,073.00		0.00	7,073.00	83,240.00
Subtotal [1K2] Other		7,073.00		0.00	7,073.00	83,240.00
Subgroup : [1K3] Resident Day User Fee						
500551	Provider Tax	486,995.00		0.00	486,995.00	583,663.00
Subtotal [1K3] Resident Day User Fee		486,995.00		0.00	486,995.00	583,663.00
Total [15] Expenditures Other than Salaries		1,919,604.00		157.00	1,919,961.00	2,325,464.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [2] Holiday Parties for Staff						
510080	Employ Benes - Non Payroll	8,318.00		0.00	8,318.00	5,074.00
Subtotal [2] Holiday Parties for Staff		8,318.00		0.00	8,318.00	5,074.00
Subgroup : [4] Employee Travel						
500180	Travel & Mileage	17,849.00		0.00	17,849.00	1,252.00
Subtotal [4] Employee Travel		17,849.00		0.00	17,849.00	1,252.00
Subgroup : [5] Education Expense						
500460	Meetings & Seminars	1,616.00		0.00	1,616.00	318.00
Subtotal [5] Education Expense		1,616.00		0.00	1,616.00	318.00
Subgroup : [M1] Advertising Help Wanted						
500150	Advertising - Help Wanted	3,251.00		0.00	3,251.00	0.00
Subtotal [M1] Advertising Help Wanted		3,251.00		0.00	3,251.00	0.00
Subgroup : [M3] Advertising Other						
500480	Advertising - Promotional	3,819.00		0.00	3,819.00	1,250.00
Subtotal [M3] Advertising Other		3,819.00		0.00	3,819.00	1,250.00
Subgroup : [M5] Medical Records						
566100	Medical Records Supplies	2,832.00		0.00	2,832.00	1,710.00
566120	Contract Svcs -Medical Records	0.00		0.00	0.00	880.00
Subtotal [M5] Medical Records		2,832.00		0.00	2,832.00	2,590.00
Subgroup : [M7] Postage						
500280	Postage	1,831.00		0.00	1,831.00	1,080.00
Subtotal [M7] Postage		1,831.00		0.00	1,831.00	1,080.00
Subgroup : [M8A] Dues to Chamber of Commerce						
Marcum 113	Chamber Dues	0.00		456.00	456.00	0.00
			RJE - 2	456.00		
Subtotal [M8A] Dues to Chamber of Commerce		0.00		456.00	456.00	0.00
Subgroup : [M9] Subscriptions						
500240	Dues & Subscriptions	13,415.00		(456.00)	12,959.00	3,272.00
			RJE - 2	(456.00)		
Subtotal [M9] Subscriptions		13,415.00		(456.00)	12,959.00	3,272.00
Subgroup : [M11] Services Provided by Contract						
500220	Payroll Processing Fees - ADP	30,324.00		0.00	30,324.00	32,788.00
500330	Contract Svcs - Office	61,750.00		0.00	61,750.00	44,660.00
500332	Contract Svcs - IT Support	20,184.00		0.00	20,184.00	9,122.00
500360	Consulting Other	36,708.00		0.00	36,708.00	13,376.00
Subtotal [M11] Services Provided by Contract		148,966.00		0.00	148,966.00	99,946.00
Subgroup : [M12] Administrative Management Services						
500800	Management Fee	184,520.00		0.00	184,520.00	222,047.00
Subtotal [M12] Administrative Management Services		184,520.00		0.00	184,520.00	222,047.00
Subgroup : [M13] Other						
500200	Bank Charges	10,597.00		0.00	10,597.00	21,907.00
500400	Business License Fees	28,902.00		0.00	28,902.00	17,464.00
500420	Licenses & Permits	706.00		0.00	706.00	2,285.00
500490	Fines & Penalties	0.00		0.00	0.00	39,278.00
Subtotal [M13] Other		40,205.00		0.00	40,205.00	80,934.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		426,622.00		0.00	426,622.00	417,763.00

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Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
520100	Raw Food	207,389.00		0.00	207,389.00	224,558.00
	Subtotal [2A1] Raw Food	207,389.00		0.00	207,389.00	224,558.00
Subgroup : [2A2]	Non-Food Supplies					
520120	Food Supplements	5,709.00		0.00	5,709.00	8,936.00
520140	Dietary Supplies	31,368.00		0.00	31,368.00	30,891.00
	Subtotal [2A2] Non-Food Supplies	37,077.00		0.00	37,077.00	39,827.00
Subgroup : [2B]	Purchased Services					
520160	Contract Svcs - Dietary	683.00		0.00	683.00	332.00
520165	Contract Svcs - Dietician	4,323.00		0.00	4,323.00	0.00
	Subtotal [2B] Purchased Services	5,006.00		0.00	5,006.00	332.00
	Total [18] Dietary Basis for Allocation of Costs	249,472.00		0.00	249,472.00	264,717.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
540140	Linens Purchases	18,065.00		0.00	18,065.00	37,457.00
	Subtotal [3A1] Bed Linens, etc...washed, ironed..	18,065.00		0.00	18,065.00	37,457.00
Subgroup : [3C]	Other					
540100	Laundry Supplies	6,716.00		0.00	6,716.00	6,000.00
	Subtotal [3C] Other	6,716.00		0.00	6,716.00	6,000.00
	Total [19] Laundry-Basis for Allocation of Costs	24,781.00		0.00	24,781.00	43,457.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
530120	Housekeeping Supplies	29,337.00		0.00	29,337.00	28,542.00
	Subtotal [4A1] In-House Care Supplies	29,337.00		0.00	29,337.00	28,542.00
Subgroup : [5A2]	Purchased from					
564140	Prescription Drugs	118,719.00		0.00	118,719.00	144,539.00
	Subtotal [5A2] Purchased from	118,719.00		0.00	118,719.00	144,539.00
Subgroup : [5B]	Medicine Cabinet Drugs					
564120	Over The Counter Drugs	13,609.00		0.00	13,609.00	16,580.00
	Subtotal [5B] Medicine Cabinet Drugs	13,609.00		0.00	13,609.00	16,580.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
562100	Medical Supplies	109,453.00		0.00	109,453.00	102,357.00
	Subtotal [5C] Medical and Therapeutic Supplies	109,453.00		0.00	109,453.00	102,357.00
Subgroup : [5D]	Ambulance/Limousine					
566140	Patient Transportation	9,584.00		0.00	9,584.00	1,228.00
	Subtotal [5D] Ambulance/Limousine	9,584.00		0.00	9,584.00	1,228.00
Subgroup : [5E2]	Oxygen - Other					
562160	Oxygen Supplies	3,244.00		0.00	3,244.00	5,952.00
	Subtotal [5E2] Oxygen - Other	3,244.00		0.00	3,244.00	5,952.00
Subgroup : [5F]	X-Rays and related radiological					
566200	X-Ray Services	7,245.00		0.00	7,245.00	(349.00)
	Subtotal [5F] X-Rays and related radiological	7,245.00		0.00	7,245.00	(349.00)
Subgroup : [5H]	Laboratory					
566190	Lab Fees	33,556.00		0.00	33,556.00	31,673.00
566191	Lab Fees COVID	6,490.00		0.00	6,490.00	0.00
	Subtotal [5H] Laboratory	40,046.00		0.00	40,046.00	31,673.00
Subgroup : [5I]	Recreation					
550170	Cable TV	18,264.00		0.00	18,264.00	17,801.00
580100	Activities Supplies	5,959.00		0.00	5,959.00	6,106.00
580120	Contract Svcs - Entertainment	1,930.00		0.00	1,930.00	2,240.00
	Subtotal [5I] Recreation	26,153.00		0.00	26,153.00	26,147.00
Subgroup : [5L]	Other					
562101	Covid Medical Supplies	27,175.00		0.00	27,175.00	12,979.00
562120	Diapers/Disposables	49,065.00		0.00	49,065.00	52,979.00
562140	Tube Feeding (Non Part B)	5,192.00		0.00	5,192.00	6,998.00
566010	I.V. Therapy/RT Exp	22,096.00		0.00	22,096.00	42,835.00
566070	Contract Svcs - Soc Services	34,187.00		0.00	34,187.00	824.00
566160	Med Equip Rental	39,724.00		0.00	39,724.00	28,227.00
566180	Patient Expenses	528.00		0.00	528.00	0.00
566210	Patient Consolidated Billing	(96.00)		0.00	(96.00)	0.00
570060	Physical Therapy Supplies	6,960.00		0.00	6,960.00	3,064.00
570080	Speech Therapy Supplies	11.00		0.00	11.00	0.00
570110	Occupational Therapy Supplies	0.00		0.00	0.00	38.00
570160	Respiratory Therapy Supplies	192.00		0.00	192.00	0.00
	Subtotal [5L] Other	185,034.00		0.00	185,034.00	147,944.00
	Total [20] Housekeeping and Resident Care Basis for Allocation of Costs	542,424.00		0.00	542,424.00	504,613.00
Group : [22]	Maintenance and Property					
Subgroup : [6A]	Repairs and Maintenance					
550100	Maintenance Supplies	19,675.00		0.00	19,675.00	16,559.00
550110	Repairs & Maintenance	10,420.00		0.00	10,420.00	12,851.00
550130	Minor Equipment	3,824.00		0.00	3,824.00	3,409.00
	Subtotal [6A] Repairs and Maintenance	33,919.00		0.00	33,919.00	32,819.00
Subgroup : [6B]	Heat					
550160	Fuel Oil	21.00		0.00	21.00	0.00
	Subtotal [6B] Heat	21.00		0.00	21.00	0.00
Subgroup : [6C]	Light & Power					

Client: JACC Mgmt - SNF Cost Reports
 Engagement: Medicaid - JACC Healthcare Center of Windham
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCNH
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Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
550150	Gas & Electric	108,567.00		0.00	108,567.00	133,189.00
Subtotal [6C] Light & Power		108,567.00		0.00	108,567.00	133,189.00
Subgroup : [6D] Water						
550180	Water & Sewer	26,242.00		0.00	26,242.00	28,547.00
Subtotal [6D] Water		26,242.00		0.00	26,242.00	28,547.00
Subgroup : [6F] Other						
550120	Contract Svcs Maintenance	25,471.00		0.00	25,471.00	20,056.00
550140	Pest Control	1,906.00		0.00	1,906.00	804.00
550145	Contract Svcs - Landscaping/S	14,211.00		0.00	14,211.00	7,402.00
550190	Trash Removal	25,426.00		0.00	25,426.00	25,669.00
Subtotal [6F] Other		67,014.00		0.00	67,014.00	53,931.00
Subgroup : [7D] Movable Equipment						
501100	Deprec - FF&E	14,645.00		0.00	14,645.00	4,704.00
501110	Deprec - Capital Lease-FF&E	1,964.00		0.00	1,964.00	8,184.00
501400	Amort - Computers	0.00		0.00	0.00	340.00
Subtotal [7D] Movable Equipment		16,609.00		0.00	16,609.00	13,228.00
Subgroup : [8A] Organization Expense						
501500	Amort - Loan Acq Costs	0.00		0.00	0.00	18,189.00
501550	Amort - Lease Acq Costs	2,796.00		0.00	2,796.00	2,796.00
Subtotal [8A] Organization Expense		2,796.00		0.00	2,796.00	20,985.00
Subgroup : [8C] Leasehold Improvements						
501300	Deprec - Leasehold Improvmts	70,673.00		0.00	70,673.00	67,457.00
Subtotal [8C] Leasehold Improvements		70,673.00		0.00	70,673.00	67,457.00
Subgroup : [9] Rental Payments						
500900	Rent Expense - Building	481,490.00		0.00	481,490.00	482,390.00
Subtotal [9] Rental Payments		481,490.00		0.00	481,490.00	482,390.00
Subgroup : [10B] Real estate taxes paid by lessor						
500510	Taxes - Real Estate	117,701.00		0.00	117,701.00	139,713.00
Subtotal [10B] Real estate taxes paid by lessor		117,701.00		0.00	117,701.00	139,713.00
Subgroup : [10C] Personal property taxes						
500520	Taxes - Personal Property	32,646.00		0.00	32,646.00	22,731.00
Subtotal [10C] Personal property taxes		32,646.00		0.00	32,646.00	22,731.00
Total [22] Maintenance and Property		957,678.00		0.00	957,678.00	994,990.00
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						
502000	Interest Working Capital	1,871.00		0.00	1,871.00	204,181.00
502050	Interest Capital Lease	1,819.00		0.00	1,819.00	2,711.00
502100	Interest Insurance Finance	0.00		0.00	0.00	46.00
502150	Interest Other	(4,633.00)		5,674.00	1,041.00	50,114.00
Subtotal [12D] Other Interest Expense		(943.00)	RJE - 4	5,674.00	4,731.00	257,052.00
Subgroup : [14A] Insurance on Property						
500530	Insurance - Property	18,583.00		0.00	18,583.00	18,529.00
Subtotal [14A] Insurance on Property		18,583.00		0.00	18,583.00	18,529.00
Subgroup : [14C3] Other						
500450	Insurance - Non Property	134,165.00		0.00	134,165.00	69,768.00
Subtotal [14C3] Other		134,165.00		0.00	134,165.00	69,768.00
Total [27] Interest and Insurance		151,805.00		5,674.00	157,479.00	345,349.00
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
400100	MD Room & Board	(8,378,120.00)		(2,678.00)	(8,380,798.00)	(10,034,280.00)
Subtotal [1A] Medicaid Residents (CT only)		(8,378,120.00)	RJE - 6	(2,678.00)	(8,380,798.00)	(10,034,280.00)
Subgroup : [1B] Medicaid room and board contractual allowance						
400155	MD Contractual Allow (R&B)	2,781,776.00		0.00	2,781,776.00	3,530,764.00
Subtotal [1B] Medicaid room and board contractual allowance		2,781,776.00		0.00	2,781,776.00	3,530,764.00
Subgroup : [3A] Medicare Residents (All inclusive)						
400200	MA Room & Board	(1,222,460.00)		0.00	(1,222,460.00)	(1,464,140.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,222,460.00)		0.00	(1,222,460.00)	(1,464,140.00)
Subgroup : [3B] Medicare room and board contractual allowance						
400255	MA Contractual Allow (R&B)	557,704.00		0.00	557,704.00	630,155.00
400288	M MA Contractual Allow (R&B)	6.00		0.00	6.00	0.00
Subtotal [3B] Medicare room and board contractual allowance		557,710.00		0.00	557,710.00	630,155.00
Subgroup : [4A] Private-pay residents and other						
400000	PVT Room & Board	(405,840.00)		0.00	(405,840.00)	(477,446.00)
400272	M MA Room & Board	0.00		0.00	0.00	2,261.00
400300	H Room & Board	15,900.00		0.00	15,900.00	(14,400.00)
400400	MG Room & Board	(25,500.00)		0.00	(25,500.00)	(47,760.00)
Subtotal [4A] Private-pay residents and other		(415,440.00)		0.00	(415,440.00)	(537,345.00)
Subgroup : [4B] Private-pay room and board contractual allowance						
400055	PVT Contractual Allow (R&B)	0.00		0.00	0.00	12,350.00
400355	H Contractual Allow (R&B)	1,927.00		0.00	1,927.00	(4,767.00)
400455	MG Contractual Allow (R&B)	(28,193.00)		0.00	(28,193.00)	2,976.00
Subtotal [4B] Private-pay room and board contractual allowance		(26,266.00)		0.00	(26,266.00)	10,559.00
Subgroup : [5A] Prescription Drugs - Medicare						
400220	MA Pharmacy	(103,181.00)		0.00	(103,181.00)	(122,269.00)
Subtotal [5A] Prescription Drugs - Medicare		(103,181.00)		0.00	(103,181.00)	(122,269.00)

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Account	Description	UNADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [5C] Prescription Drugs - Non-medicare						
400420	MG Pharmacy	(7,052.00)		0.00	(7,052.00)	(5,170.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(7,052.00)		0.00	(7,052.00)	(5,170.00)
Subgroup : [7A] Physical Therapy - Medicare						
400235	MA Physical Therapy	(363,332.00)		0.00	(363,332.00)	(466,764.00)
400635	MB Physical Therapy	(108,715.00)		0.00	(108,715.00)	(85,866.00)
Subtotal [7A] Physical Therapy - Medicare		(472,047.00)		0.00	(472,047.00)	(552,650.00)
Subgroup : [7C] Physical Therapy - Non-medicare						
400035	PVT Physical Therapy	0.00		0.00	0.00	(1,699.00)
400135	MD Physical Therapy	(74,258.00)		0.00	(74,258.00)	(120,970.00)
400435	MG Physical Therapy	(10,871.00)		0.00	(10,871.00)	(9,653.00)
Subtotal [7C] Physical Therapy - Non-medicare		(85,129.00)		0.00	(85,129.00)	(132,322.00)
Subgroup : [8A] Speech Therapy - Medicare						
400245	MA Speech Therapy	(181,851.00)		0.00	(181,851.00)	(210,011.00)
400645	MB Speech Therapy	(71,695.00)		0.00	(71,695.00)	(32,964.00)
Subtotal [8A] Speech Therapy - Medicare		(253,546.00)		0.00	(253,546.00)	(242,975.00)
Subgroup : [8C] Speech Therapy - Non-medicare						
400045	PVT Speech Therapy	0.00		0.00	0.00	(468.00)
400145	MD Speech Therapy	(40,476.00)		0.00	(40,476.00)	(38,534.00)
400445	MG Speech Therapy	0.00		0.00	0.00	(3,017.00)
Subtotal [8C] Speech Therapy - Non-medicare		(40,476.00)		0.00	(40,476.00)	(42,019.00)
Subgroup : [9A] Occupational Therapy - Medicare						
400240	MA Occupational Therapy	(380,253.00)		0.00	(380,253.00)	(483,129.00)
400640	MB Occupational Therapy	(111,126.00)		0.00	(111,126.00)	(88,812.00)
Subtotal [9A] Occupational Therapy - Medicare		(491,379.00)		0.00	(491,379.00)	(571,941.00)
Subgroup : [9C] Occupational Therapy - Non-medicare						
400040	PVT Occupational Therapy	0.00		0.00	0.00	(2,518.00)
400140	MD Occupational Therapy	(87,796.00)		0.00	(87,796.00)	(130,178.00)
400440	MG Occupational Therapy	(8,449.00)		0.00	(8,449.00)	(11,722.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(96,245.00)		0.00	(96,245.00)	(144,418.00)
Subgroup : [10A] Other - Medicare						
400215	MA Lab	(17,345.00)		0.00	(17,345.00)	(38,745.00)
400225	MA IV Therapy	(4,462.00)		0.00	(4,462.00)	(998.00)
400227	MA Oxygen	0.00		0.00	0.00	(331.00)
400230	MA X-Ray	(2,740.00)		0.00	(2,740.00)	(3,289.00)
400246	MA Nursing	(513,085.00)		0.00	(513,085.00)	(650,903.00)
400260	MA Contractual Allow (Ancil	217,541.00)		0.00	217,541.00)	290,216.00)
400269	MA Sequester	(18.00)		0.00	(18.00)	16,617.00)
400276	M MA IV Therapy	(940.00)		0.00	(940.00)	(10,747.00)
400289	M MA Contractual Allow (Anci	940.00)		0.00	940.00)	10,747.00)
400660	MB Contractual Allow (Ancil	24,904.00)		0.00	24,904.00)	10,340.00)
400669	MB Sequester	0.00)		0.00	0.00)	720.00)
Subtotal [10A] Other - Medicare		(295,205.00)		0.00	(295,205.00)	(376,373.00)
Subgroup : [10B] Other - Non-medicare						
400047	PVT Ancillaries	549.00)		0.00	549.00)	(549.00)
400115	MD Lab	(36.00)		0.00	(36.00)	(30.00)
400160	MD Contractual Allow (Ancil	202,567.00)		0.00	202,567.00)	289,712.00)
400170	MD PY Revenue Adjustments	(82,273.00)		0.00	(82,273.00)	(82.00)
400285	MA Contractual Allow (BC/BS	74.00)		0.00	74.00)	0.00)
400415	MG Lab	(176.00)		0.00	(176.00)	(1,530.00)
400425	MG IV Therapy	0.00)		0.00	0.00)	(1,718.00)
400430	MG X-Ray	0.00)		0.00	0.00)	(150.00)
400460	MG Contractual Allow (Ancil	22,621.00)		0.00	22,621.00)	32,960.00)
Subtotal [10B] Other - Non-medicare		143,326.00)		0.00	143,326.00)	317,875.00)
Subgroup : [14] Rental of Televisions and Cable Services						
400850	Cable Revenue	(1,770.00)		0.00	(1,770.00)	(2,490.00)
Subtotal [14] Rental of Televisions and Cable Services		(1,770.00)		0.00	(1,770.00)	(2,490.00)
Subgroup : [15] Interest Income						
400870	Interest Income	(895.00)		0.00	(895.00)	(9,696.00)
Subtotal [15] Interest Income		(895.00)		0.00	(895.00)	(9,696.00)
Subgroup : [18] Other Revenue						
400270	MA PY Revenue Adjustments	21,924.00)		0.00	21,924.00)	0.00)
400855	Grant Revenue	(341,923.00)		0.00	(341,923.00)	(729,537.00)
400856	Loan Forgiveness PPP	(1,311,600.00)		0.00	(1,311,600.00)	0.00)
400860	Miscellaneous Revenue	(55,391.00)		(3,153.00)	(58,544.00)	(9,325.00)
			RJE - 4	(5,674.00)		
			RJE - 5	(157.00)		
			RJE - 6	2,678.00)		
503200	(Gain) Loss Payables	(73,474.00)		0.00	(73,474.00)	(24,506.00)
Subtotal [18] Other Revenue		(1,760,464.00)		(3,153.00)	(1,763,617.00)	(763,368.00)
Total [30] Statement of Revenue		(10,166,863.00)		(5,831.00)	(10,172,694.00)	(10,512,103.00)
Group : [31-32] Assets						
Subgroup : [A1] Cash						
100010	Petty Cash	2,000.00)		0.00	2,000.00)	2,000.00)
100020	Cash - Operating	55,518.00)		0.00	55,518.00)	347,973.00)
100041	Cash Corrmal AR Accts	9,782.00)		0.00	9,782.00)	14,654.00)
100050	Patient Funds Account	22,146.00)		0.00	22,146.00)	22,146.00)
100060	Resident Trust Fund Advances	450.00)		0.00	450.00)	450.00)
Subtotal [A1] Cash		89,896.00)		0.00	89,896.00)	387,223.00)
Subgroup : [A2] Resident Accounts Receivable						
100070	AR Medicaid	1,055,468.00)		0.00	1,055,468.00)	778,596.00)
100075	AR Medicare A	509,753.00)		0.00	509,753.00)	469,045.00)

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Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
100080	AR Managed Care	(1,783.00)		0.00	(1,783.00)	(3,109.00)
100085	AR Privale	260,208.00		0.00	260,208.00	109,484.00
100090	AR Medicare B	47,404.00		0.00	47,404.00	4,674.00
100095	AR Other	0.00		0.00	0.00	17,827.00
100105	Allowance - Doubtful Accounts	(13,489.00)		0.00	(13,489.00)	(55,196.00)
	Subtotal [A2] Resident Accounts Receivable	1,857,561.00		0.00	1,857,561.00	1,321,321.00
	Subgroup : [A4] Inventories					
100200	Inventory	48,887.00		0.00	48,887.00	48,887.00
	Subtotal [A4] Inventories	48,887.00		0.00	48,887.00	48,887.00
	Subgroup : [A5] Prepaid Expenses					
100400	Prepaid Expenses	28,987.00		0.00	28,987.00	22,284.00
100410	Prepaid Insurance	88,019.00		0.00	88,019.00	25,382.00
	Subtotal [A5] Prepaid Expenses	117,006.00		0.00	117,006.00	47,666.00
	Subgroup : [A8] Other Current Assets					
100310	Due To/From Seller	0.00		0.00	0.00	7,114.00
	Subtotal [A8] Other Current Assets	0.00		0.00	0.00	7,114.00
	Subgroup : [B4] Leasehold Improvements					
100500	Leasehold Improvements	1,069,267.00		0.00	1,069,267.00	1,055,920.00
100600	Accum Amort - Leasehold Imp	(255,139.00)		0.00	(255,139.00)	(184,465.00)
	Subtotal [B4] Leasehold Improvements	814,128.00		0.00	814,128.00	871,455.00
	Subgroup : [B5] Non-Movable Equipment					
100510	Furniture Fixtures & Equipment	204,854.00		0.00	204,854.00	167,319.00
100610	Accum Depr - F F & E	(50,521.00)		0.00	(50,521.00)	(29,026.00)
	Subtotal [B5] Non-Movable Equipment	154,333.00		0.00	154,333.00	138,293.00
	Subgroup : [B6] Movable Equipment					
100515	FF&E - Capital Lease	0.00		0.00	0.00	29,461.00
100530	Computer Equip & Software	1,943.00		0.00	1,943.00	1,943.00
100615	Accum Depr - Capital Lease FF	0.00		0.00	0.00	(4,866.00)
100630	Accum Amort - Software	(1,943.00)		0.00	(1,943.00)	(1,943.00)
	Subtotal [B6] Movable Equipment	0.00		0.00	0.00	24,575.00
	Subgroup : [B9] Other Fixed Assets					
100590	Construction-in-Progress	0.00		0.00	0.00	8,306.00
	Subtotal [B9] Other Fixed Assets	0.00		0.00	0.00	8,306.00
	Subgroup : [D1] Deferred Deposits					
100700	Deposits	616,963.00		0.00	616,963.00	573,703.00
	Subtotal [D1] Deferred Deposits	616,963.00		0.00	616,963.00	573,703.00
	Subgroup : [D2] Escrow Deposits					
100440	Real Estate Tax Escrow	(19,325.00)		0.00	(19,325.00)	(36,367.00)
	Subtotal [D2] Escrow Deposits	(19,325.00)		0.00	(19,325.00)	(36,367.00)
	Subgroup : [D3] Organization Expense					
100710	Lease Acquisition Costs	42,000.00		0.00	42,000.00	42,000.00
100715	Accum Amort - Lease Acquisition	(17,009.00)		0.00	(17,009.00)	(14,213.00)
100720	Loan Acquisition Costs	109,136.00		0.00	109,136.00	109,136.00
100725	Accum Amort - Loan Acquisition	(109,136.00)		0.00	(109,136.00)	(109,136.00)
	Subtotal [D3] Organization Expense	24,991.00		0.00	24,991.00	27,787.00
	Subgroup : [D6] Loans to Owners or Related Parties					
100356	Due To/From Bear Mt W Springfiel	0.00		0.00	0.00	9,937.00
100393	Due To/From Norwich	26,331,396.00		0.00	26,331,396.00	26,051,251.00
	Subtotal [D6] Loans to Owners or Related Parties	26,331,396.00		0.00	26,331,396.00	26,071,198.00
	Total [31-32] Assets	30,035,836.00		0.00	30,035,836.00	29,491,161.00
	Group : [33-34] Liabilities					
	Subgroup : [A1] Trade Accounts Payable					
200000	Accounts Payable	(1,667,322.00)		0.00	(1,667,322.00)	(1,973,495.00)
200010	Accrued Accounts Payable	(18,790.00)		0.00	(18,790.00)	(16,659.00)
	Subtotal [A1] Trade Accounts Payable	(1,686,112.00)		0.00	(1,686,112.00)	(1,990,154.00)
	Subgroup : [A2] Note Payable					
200106	Note Payable - A	0.00		0.00	0.00	(130,469.00)
200150	Note Payable - Landlord	(28,000.00)		0.00	(28,000.00)	(14,000.00)
200182	Capital Lease Pay - HCEF	0.00		0.00	0.00	(6,536.00)
	Subtotal [A2] Note Payable	(28,000.00)		0.00	(28,000.00)	(151,005.00)
	Subgroup : [A4] Accrued Payroll					
200020	Payroll Payable	(72,731.00)		0.00	(72,731.00)	(93,642.00)
200065	Payroll Adjustments	(782.00)		0.00	(782.00)	1,465.00
	Subtotal [A4] Accrued Payroll	(73,513.00)		0.00	(73,513.00)	(92,177.00)
	Subgroup : [A6] Accrued Payroll Taxes Payable					
200025	Payroll Taxes Payable	(238,501.00)		0.00	(238,501.00)	(134,507.00)
	Subtotal [A6] Accrued Payroll Taxes Payable	(238,501.00)		0.00	(238,501.00)	(134,507.00)
	Subgroup : [A12] Other Current Liabilities					
100320	Due To/From Medicaid	(396,050.00)		0.00	(396,050.00)	(396,050.00)
100326	Due To/From HUD Reserve	(418,970.00)		0.00	(418,970.00)	(138,210.00)
100327	Due To/From Medicare	(203,563.00)		0.00	(203,563.00)	(368,593.00)
200015	Provider Tax Payable	(122,988.00)		0.00	(122,988.00)	(122,333.00)
200017	Insurance Payable	0.00		0.00	0.00	(24,154.00)
200026	Vol EE Benefits Payable	18,483.00		0.00	18,483.00	5,763.00
200028	Vol EE 401K Payable	(416.00)		0.00	(416.00)	(990.00)
200029	Vol EE HSA Payable	670.00		0.00	670.00	0.00
200045	Union Dues Payable	(29.00)		0.00	(29.00)	(2,331.00)
200055	Rent Payable	(1,507,636.00)		0.00	(1,507,636.00)	(1,302,219.00)
200060	Accrued PTO Benefits	(226,325.00)		0.00	(226,325.00)	(214,502.00)
200069	Patient Refund	16,615.00		0.00	16,615.00	14,295.00

Client: **JACC Mgmt - SNF Cost Reports**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Grouping Report**

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
200070	Patient Funds Liability	(22,146.00)		0.00	(22,146.00)	(22,146.00)
	Subtotal [A12] Other Current Liabilities	(2,862,355.00)		0.00	(2,862,355.00)	(2,571,470.00)
Subgroup : [B3] Loans from Owners or Related Parties						
100318	Due To/From Bear Min Mgmt	(185,450.00)		0.00	(185,450.00)	0.00
100358	Due To/From Bear MI Staffing	(111,710.00)		0.00	(111,710.00)	(329.00)
100371	Due To/From JACC Healthcare	(490,000.00)		0.00	(490,000.00)	(490,000.00)
100394	Due To/From JACC Mgmt	(28,257,982.00)		0.00	(28,257,982.00)	(26,594,501.00)
	Subtotal [B3] Loans from Owners or Related Parties	(29,045,142.00)		0.00	(29,045,142.00)	(27,084,830.00)
Subgroup : [B4] Other Long-Term Liabilities						
200107	Note Payable SBA	0.00		0.00	0.00	(1,311,600.00)
	Subtotal [B4] Other Long-Term Liabilities	0.00		0.00	0.00	(1,311,600.00)
	Total [33-34] Liabilities	(33,933,623.00)		0.00	(33,933,623.00)	(33,335,743.00)
Group : [35] Equity						
Subgroup : [B5] Cumulated Earnings						
300040	Retained Earnings	3,837,223.00		0.00	3,837,223.00	3,766,748.00
	Subtotal [B5] Cumulated Earnings	3,837,223.00		0.00	3,837,223.00	3,766,748.00
	Total [35] Equity	3,837,223.00		0.00	3,837,223.00	3,766,748.00
	Sum of Account Groups	0.00		0.00	0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

Client: **JACC Mgmt - SNF Cost Reports**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01		
To allocate PTO/ETO to salary lines on page 10				
500010	Salaries - Administrator		3,913.00	
500040	Salaries - Business Office		5,212.00	
500050	Salaries - Admissions		1,695.00	
520030	Salaries - Dietary Aides		3,102.00	
550010	Salaries - Maint Supervisor		2,879.00	
550020	Salaries - Maintenance Staff		855.00	
560010	Salaries - DNS		1,250.00	
560040	Salaries - Nursing Scheduler		2,175.00	
562030	Salaries - LPN		7,505.00	
562040	Salaries - CNA		17,345.00	
570070	Salaries - ST Staff		3,578.00	
570090	Salaries - OT		704.00	
580010	Salaries - Activities Director		223.00	
580020	Salaries - Activities -Staff		3,803.00	
590010	Salaries - Social Svc Dir		5.00	
510003	Benefits Expense - PTO ETO			11,823.00
520010	Salaries - Food Serv Dir			5,028.00
520020	Salaries - Cooks			1,089.00
530010	Salaries - Houskpg Supv			1,403.00
530020	Salaries - Houskpg Staff			4,958.00
540020	Salaries - Laundry Staff			188.00
560020	Salaries - ADNS			6,113.00
560030	Salaries - RN Nursing Supervi			736.00
560060	Salaries - MDS Coordinator			2,466.00
560090	Salaries - Medical Records			1,678.00
560100	Salaries - Infection Control			128.00
562020	Salaries - RN			11,011.00
570010	Salaries - Dir Rehab			2,542.00
570050	Salaries - PT			556.00
570055	Salaries - PT Aides			1,848.00
570100	Salaries - COTA			1,170.00
590020	Salaries - Social Svc Staff			1,507.00
Total			54,244.00	54,244.00
Reclassifying Journal Entries JE # 2		E.02		
To reclass Liabilities and Business office purchased svcs into correct lines of cost report				
400860	Miscellaneous Revenue		8,765.00	
500330	Contract Svcs - Office			8,765.00
Total			8,765.00	8,765.00
Reclassifying Journal Entries JE # 3		E.02		
To reclass contract aides expense into correct line of the cost report				
Marcum 119	Contract Aides		221,562.00	
Marcum 120	Contract LPNs		262,759.00	
562180	Contract Svcs - Nursing			484,321.00
Total			484,321.00	484,321.00
Reclassifying Journal Entries JE # 4		E.02		
To reclass discounts and credits out of interest other expense account				
502150	Interest Other		5,674.00	
400860	Miscellaneous Revenue			5,674.00
Total			5,674.00	5,674.00
Reclassifying Journal Entries JE # 5		E.02		

Client: **JACC Mgmt - SNF Cost Reports**
 Engagement: **Medicaid - JACC Healthcare Center of Windham**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To reclass credits out of Legal				
500340	Legal Fees		157.00	
400860	Miscellaneous Revenue			157.00
Total			157.00	157.00