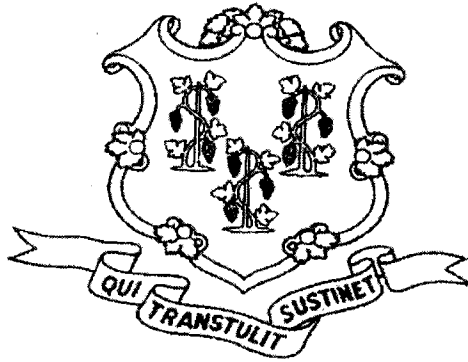


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) JACC Healthcare Center of Norwich, LLC	
Address (No. & Street, City, State, Zip Code) 60 Crouch Ave, Norwich, CT 06360-7329	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 2398	RHNS	(Specify)	Medicare Provider 07-5417
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 000010413	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed) JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2016	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 Norwich, LLC [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility JACC Healthcare Center of Norwich, LLC		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 60 Crouch Ave, Norwich, CT 06360-7329				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/27/2017	
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.

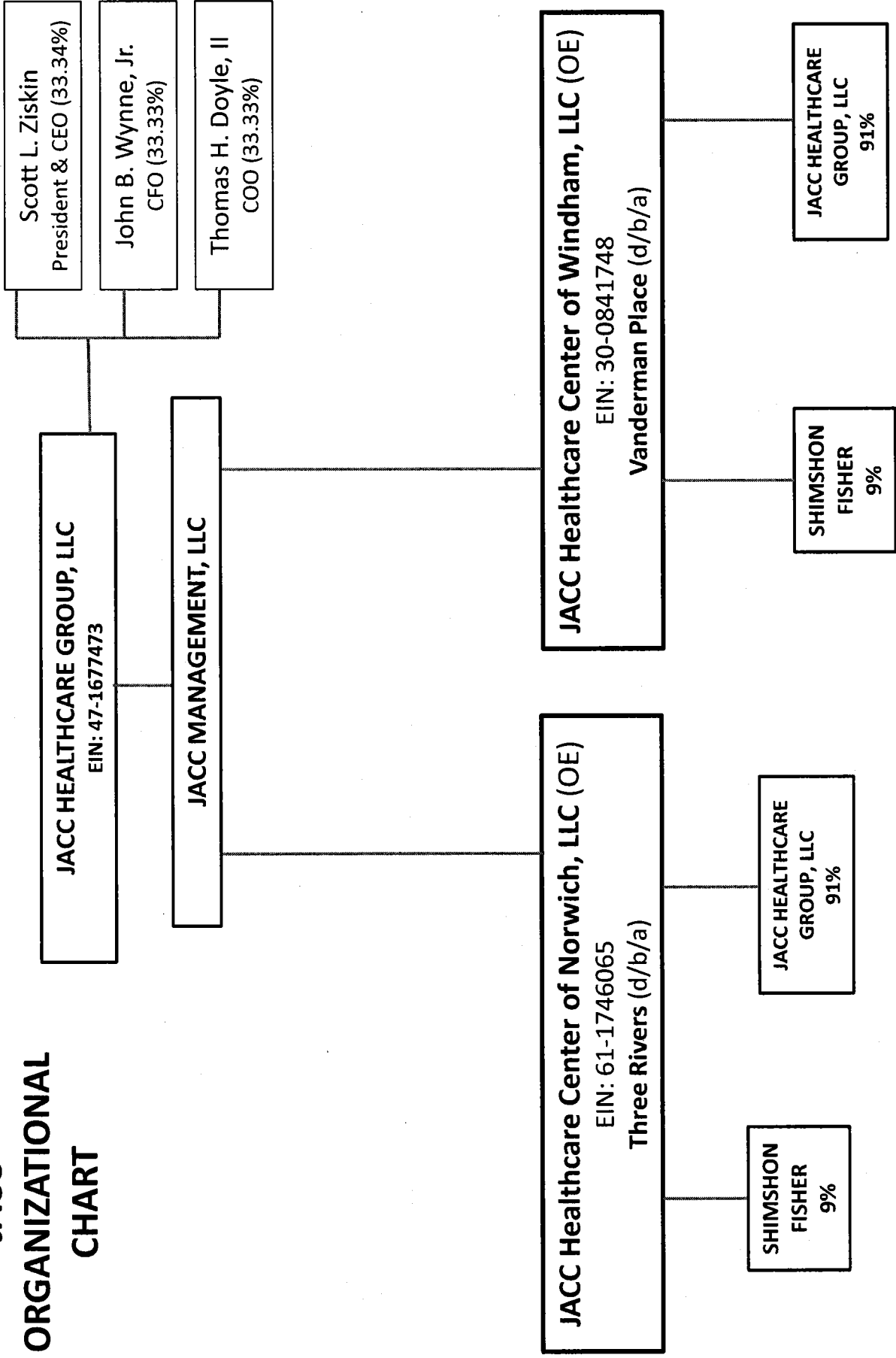
Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

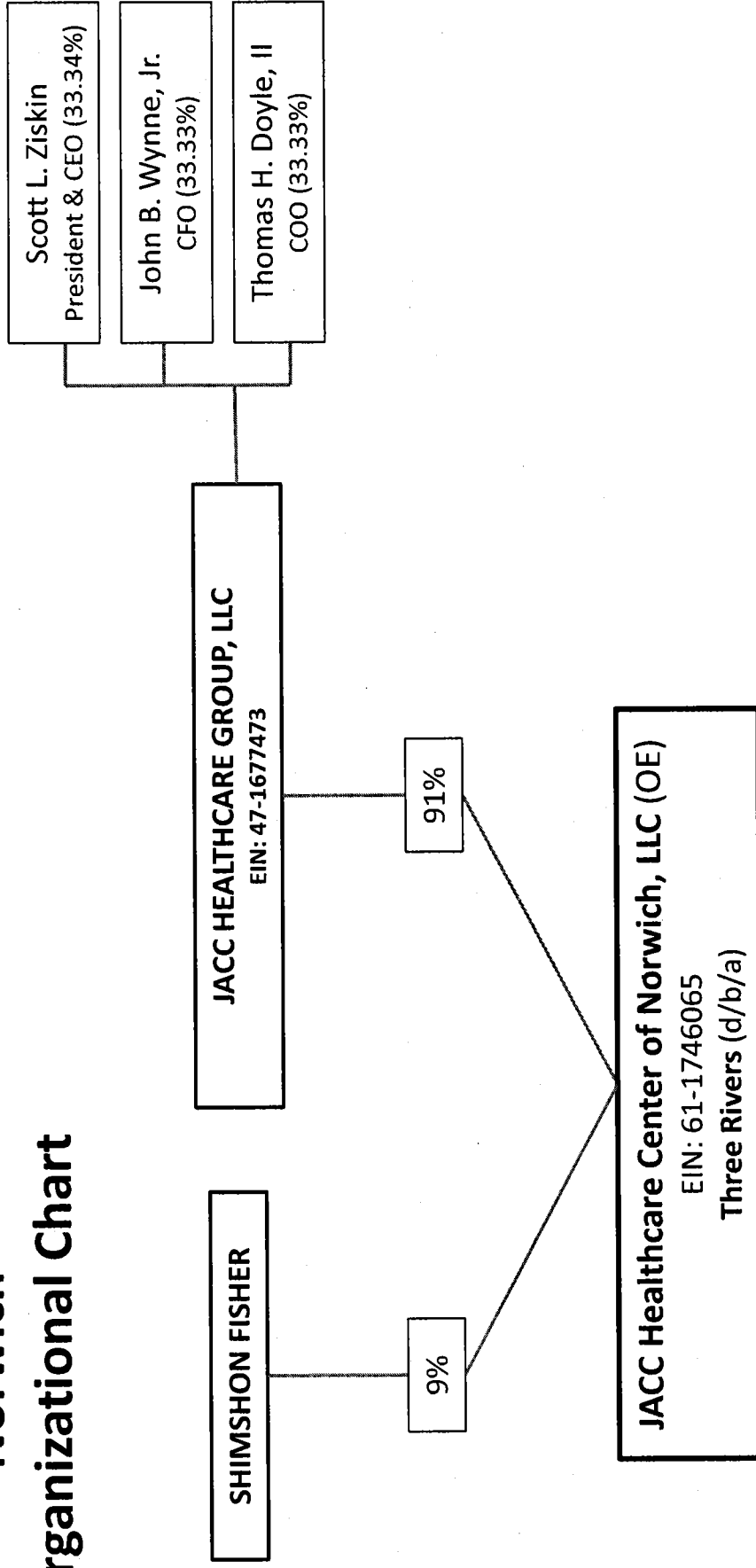
General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-889-2631		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Norwich, LLC		Address (No. & Street, City, State, Zip) 60 Crouch Ave, Norwich, CT 06360-7329		
License Numbers:	CCNH 2398	RHNS (Specify)	Medicare Provider No. 07-5417	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Daniel Brencher		Nursing Home Administrator's License No.:	1913	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

JACC ORGANIZATIONAL CHART



Norwich Organizational Chart



General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2016	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2016	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
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 type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
JACC Management, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/>	<input checked="" type="radio"/>	Management Company	Pg. 16 / Line m12	228,571	225,435
LLC formerly Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10% Physical Therapy	Pg. 13 / Line B5a	31,242	31,242
LLC formerly Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10% Occupational Therapy	Pg. 13 / Line B10a	28,298	28,298
LLC formerly Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10% Speech Therapy	Pg. 13 / Line B9a	5,374	5,374
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Business Office Wages	Pg. 10 / Line A4	3,230	3,230
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - LPN Wages	Pg. 10 / Line A12c1	1,261	1,261
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - CNA Wages	Pg. 10 / Line A12d	98	98
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - PT Wages	Pg. 10 / Line A12e	1,883	1,883
See Attached Page 4a							

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2016		Indicate Where Costs are Included in Annual Report Page # / Line #	Page 4a	of 37	
		Also Provides Goods/Services to Non-Related Parties					Description of Goods/Services Provided
Name of Related Individual or Company	Business Address	Yes	No	%**			
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	0	●	0%	Payroll Charges - ST Wages	Pg. 10 / Line A12f 35,161	35,161
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	0	●	0%	Payroll Charges - OT Wages	Pg. 10 / Line A12g 10,171	10,171
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	0	●	0%	FICA Taxes	Pg. 15, Line 1a4 512	512
		0	0	0%			
		0	0	0%			
		0	0	0%			

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

N/A

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

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

**General Information and Questionnaire
 Leases (Excluding Real Property)**

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

Name of Facility		License No.	Report for Year Ended	Page	of	
JACC Healthcare Center of Norwich, LLC		2398	9/30/2016	6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
GE Capital, 901 Main Ave, Norwalk, CT 06851	<input type="radio"/>	<input checked="" type="radio"/>	N/A - Lease was assumed	N/A - Lease was assumed	2,111	2,111
Ecolab, Inc., 1350 Broadway # 1803, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A - Lease was assumed	N/A - Lease was assumed	1,151	1,151
Pitney Bowes, Inc., 3001 Summer St. Stamford CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	N/A - Lease was assumed	N/A - Lease was assumed	689	689
Wells Fargo	<input type="radio"/>	<input checked="" type="radio"/>	purchased from GE	purchased from GE	1,839	1,839
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
					Total ***	5,790

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility JACC Healthcare Center of Norwich	License No. 2398	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare cost reports, Advisory reimbursement consulting, Back Office	\$ 9,164
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 9,164

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 Goldman, Gruder & Woods, LLC 2 Murtha Cullina LLP 3 Norwich Public Utilities 4 Various 5	Telephone Number 203-899-8900 860-240-6000 860-887-2555 Various
--	---

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

1 200 Connecticut Ave, Norwalk, CT 06854
2 185 Asylum Street, Hartford, CT 06103
3 173 N Main Street, Norwich, CT 06360
4 Various
5

Services Provided by This Firm (*describe fully*)

1 Settlement (Allowable - settlement portion credited against entire non-allowable portion)	\$ 1,653
2 General Matters	\$ 9,671
3 Vendor lawsuit for unpaid bills (Disallowed on Pg. 28)	\$ 2,088
4 Probate/Conservatorship (Disallowed on Pg. 28)	\$ 9,185
5	\$
	Charge for Services Provided
	\$ 22,597

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

Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended				Page	of										
		9/30/2016						8	37								
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30													
Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	(Specify)							
1. Certified Bed Capacity																	
A. On last day of PREVIOUS report period		114	114					114	114	114			114	114			
B. On last day of THIS report period		114	114					114	114	114			114	114			
2. Number of Residents																	
A. As of midnight of PREVIOUS report period		97	97					97	97	97			87	87			
B. As of midnight of THIS report period		89	89					87	87	89			89	89			
3. Total Number of Days Care Provided During Period																	
A. Medicare		4,197	4,197					2,716	2,716	1,481			1,481	1,481			
B. Medicaid (Conn.)		27,320	27,320					20,831	20,831	6,489			6,489	6,489			
C. Medicaid (other states)																	
D. Private Pay		709	709					693	693	16			16	16			
E. State SSI for RCH																	
F. Other (Specify) Managed Care		427	427					261	261	166			166	166			
G. Total Care Days During Period (3A thru F)		32,653	32,653					24,501	24,501	8,152			8,152	8,152			
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																	
A. Medicaid Bed Reserve Days																	
B. Other Bed Reserve Days																	
5. Total Resident Days (3G + 4A + 4B)		32,653	32,653					24,501	24,501	8,152			8,152	8,152			

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Norwich, LLC			License No. 2398			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> 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)				
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	12	72		5									
Per Diem Rate													
a. One bed rm.	Various	247.22		385.00									
b. Two bed rms.	Various	247.22		355.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									3,088	3,088			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,708	1,708			
2. Restorative Treatments													
C. Other									7,381	7,381			
D. Total Physical Therapy Treatments									12,177	12,177			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									299	299			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									273	273			
2. Restorative Treatments													
C. Other									538	538			
D. Total Speech Therapy Treatments									1,110	1,110			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									2,579	2,579			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									1,486	1,486			
2. Restorative Treatments													
C. Other									7,375	7,375			
D. Total Occupational Therapy Treatments									11,440	11,440			

Report of Expenditures - Salaries & Wages

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2016	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)	130,453	2,209				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	7,749	341				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	131,636	7,152				
5. Dietary Service						
a. Head Dietitian	41,271	824				
b. Food Service Supervisor	44,360	2,185				
c. Dietary Workers	354,777	21,399				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	209,106	13,934				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	37,818	1,650				
b. Other Maintenance Workers	32,631	1,873				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	35,666	2,206				
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	149,400	3,323				
b. RN						
1. Direct Care	419,795	10,637				
2. Administrative**	271,842	7,095				
c. LPN						
1. Direct Care	1,003,645	35,764				
2. Administrative**						
d. Aides and Attendants	1,254,837	74,197				
e. Physical Therapists	262,436	6,474				
f. Speech Therapists	35,261	960				
g. Occupational Therapists	157,349	3,872				
h. Recreation Workers	122,890	6,261				
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	85,800	3,780				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	99,858	4,270				
A-13. Total Salary Expenditures	4,888,580	210,406				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 66,097	2,231				
Medical Records	\$ 33,761	2,039				
Total	\$ 99,858	4,270	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Audiologist	\$ 56	1				
Total	\$ 56	1	\$ -	-	\$ -	-

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-11 Rev. 10/2005

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

Name of Facility	License No.	Report for Year Ended		Page	of					
		9/30/2016	11			37				
Name	CCNH	RHNS	(Specify)	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
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page		of				
JACC Healthcare Center of Norwich, LLC		2398		9/30/2016		12		37				
Name	Salary Paid		CCNH	RHNS	(Specify)	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										
Section III - Administrators***												
James Thompson (10/1/2015 - 4/1/2016)	43,814					Non Discrim	Administrator	719	A2			
Daniel Brencher (4/1/2016 - Present)	86,639					Non Discrim	Administrator	1,490	A2			
Section IV - Assistant Administrators												
Paul Bishins (10/1/2015 - 12/1/2015)	7,749					Non Discrim	Assist. Administrator	341				

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich, LLC	2398	9/30/2016	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	10,834	238				
3. Pharmacist	8,884	233				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	31,242	568				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	74,500	745				
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	5,374	98				
b. Other						
10. Occupational Therapist						
a. Resident Care	28,298	515				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	18,001	395				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	56	1				
B-13 Total Fees Paid in Lieu of Salaries	177,189	2,793				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2016		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Healthdrive Dental Group, LLC; 898 Worcester St, Ste 130; Wellesley, MA 02482-3744 (888) 964-	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
LTC Management	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Omnicare of Connecticut; Dept. 781668; Detroit MI 48278-1668	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Woodmark Pharmacy; 1142 Wehrle Drive Williamsville, NY 14221	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Fusion Therapy Services, LLC formerly Synergy Therapy Services, LLC; 44 Bluff Point Rd ; South	Physical, Occupational and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Wife of Scott Ziskin		
Joseph Alessandro, D.O.; PO Box 6; Pomfret Center, CT 06259	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Sandeep Varma	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Andrea Gutierrez, M.D.; 272 Allen Hill Rd., Brooklyn, CT 06234 (860) 208-8659	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Clifford D. Stirba, M.D.; 7 Cuprak Rd.; Norwich, CT 06360 (860) 887-9865	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Michael Rajkumar	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CLL Healthcare Clinic LLC - Dr. Liu	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Readynurse Staffing Services; PO Box 301076; Dallas TX 75303	LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Audiology Group 888 Worcester St.; Wellesley, MA 02482-3744	Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 297,559	297,559		
2. Disability Insurance	\$ 8,934	8,934		
3. Unemployment Insurance	\$ 128,049	128,049		
4. Social Security (F.I.C.A.)	\$ 368,833	368,833		
5. Health Insurance	\$ 424,756	424,756		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,205	3,205		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 244,056	244,056		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 425,073	425,073		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 46,911	46,911		
d. Accounting and Auditing	\$ 9,164	9,164		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 22,597	22,597		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 14,731	14,731		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 26,577	26,577		
2. Cellular Phones	\$ 119	119		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 598,145	598,145		
Subtotal	\$ 2,618,709	2,618,709		

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

(Carry Subtotals forward to next page)

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

JACC Healthcare Center of Norwich, LLC
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Empl Physicals/Pre Employment	\$ 1,643		
Union H&W	\$ 386,093		
Union Training	\$ 37,337		
Total	\$ 425,073	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,618,709	2,618,709			
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,200	1,200			
3. Gifts to Staff and Residents	\$ 48	48			
4. Employee Travel	\$ 2,935	2,935			
5. Education Expenses Related to Seminars and Conventions	\$ 609	609			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,572	1,572			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 2,971	2,971			
4. Fund-Raising***	\$				
5. Medical Records	\$ 2,245	2,245			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,668	2,668			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 3,591	3,591			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 360	360			
9. Subscriptions	\$ 3,325	3,325			
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>)	\$ 73,220	73,220			
12. Administrative Management Services**	\$ 228,571	228,571			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 76,806	76,806			
C-14 Total Administrative & General Expenditures	\$ 3,018,830	3,018,830			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Promotional	\$ 818		
Business Development	\$ 2,153		
Total Other Advertising	\$ 2,971	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 3,591		
Total Dues	\$ 3,591	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 5,483		
Printing	\$ 21		
Business License Fee	\$ 2,657		
Licenses & Permits	\$ 3,529		
Fines & Penalties	\$ 63,722		
Employee Food	\$ 518		
Storage	\$ 876		
Total Other Administrative and General	\$ 76,806	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2016	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, 177 Whitewoof Road, Waterbury, CT 06708	228,571	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 Norwich, LLC		2398	9/30/2016		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 206,098	206,098				
2. Non-Food Supplies	\$ 40,141	40,141				
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
	\$ 1,335	1,335				
c. Management Services**						
	\$					
d. Other (Specify) _____						
	\$					
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 247,574	247,574				
2F. Dietary Questionnaire						
		Total	CCNH	RHNS	(Specify)	
G. Resident Meals:	Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes		<input checked="" type="radio"/> No			
I. Did you receive revenue from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.	
L. Is any revenue collected from these people?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.	
O. Is any revenue collected from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.	
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2016	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. \$				
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)	\$	150,306	150,306		
c. Management Services**	\$				
d. Other (Specify) Laundry Supplies	\$	16	16		
3E. Total Laundry Expenditures (3a + b + c + d)	\$	150,322	150,322		
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2016		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. \$	25,202	25,202		
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.	Management Services*		\$			
d.	Other (<i>Specify</i>)		\$			
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 25,202	25,202		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Omnicare		\$ 192,815	192,815		
b.	Medicine Cabinet Drugs		\$ 80,706	80,706		
c.	Medical and Therapeutic Supplies		\$			
d.	Ambulance/Limousine***		\$ 396	396		
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 31,491	31,491		
f.	X-rays and Related Radiological Procedures***		\$ 7,670	7,670		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 12,998	12,998		
i.	Recreation		\$ 16,270	16,270		
j.	Other (Specify)**** See Attached Schedule		\$ 84,735	84,735		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 427,081	427,081		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
PPD Medical Supplies	\$ 10,740		
Diapers/Disposables	\$ 17,064		
Tube Feeding (Non Part B)	\$ 325		
I.V. Therapy/RT Exp	\$ 19,989		
Med Equip Rental	\$ 27,399		
Patient Expenses	\$ 189		
Patient Consolidated Billing	\$ 5,099		
Physical Therapy Supplies	\$ 466		
Occupational Therapy Supplies	\$ 775		
Minor Equipment - Medical Rental	\$ 2,689		
Total Other Resident Care	\$ 84,735	\$ -	\$ -

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

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398	Report for Year Ended 9/30/2016	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***		
		Yes	No			CCNH	RHNS (Specify)	Pg Line
Wescor Solutions US, Inc.	#213, Minneapolis, MN 55416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Internet Software - PCC	22,259		16 m11
ADP LLC	PO Box 842875, Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing Fees	22,167		16 m11
Yucaatech, Inc.	32 North Street, Goshen, CT 06756	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	11,985		16 m11
CWPM, LLC	25 Norton Place Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash & Recycle Removal	20,270		22 6f
Unitex Textile Services	South Windsor, CT 06074	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	68,441		19 3b
H & H Linen, Inc.	123 Webster Square Road, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	62,507		19 3b
Med-Apparel Services	100 Turnpike Dr, Middlebury, CT 06762	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	19,358		19 3b
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 38,698	38,698				
b. Heat	\$					
c. Light & Power	\$ 110,051	110,051				
d. Water	\$ 32,603	32,603				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 5,790	5,790				
f. Other (<i>itemize</i>)	\$ 70,325	70,325				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 257,467	257,467				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 1,066	1,066				
d. Movable Equipment	\$ 479	479				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 1,545	1,545				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 2,700	2,700				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 2,239	2,239				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,939	4,939				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 525,792	525,792				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 113,701	113,701				
c. Personal property taxes	\$ 13,521	13,521				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 659,498	659,498				

* 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	\$ 42,146		
Pest Control	\$ 1,412		
Groundskeeing/Snow Removal	\$ 5,184		
Trash Removal	\$ 21,583		
Total Other Repairs and Maintenance	\$ 70,325	\$ -	\$ -

JACC Healthcare Center of Norwich, LLC
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/31/2016	Wanderguard System	\$ 1,000	5	\$ 200
1/11/2016	Wanderguard System 12/30/15 Svc To Install Funct. Switch	1,810	5	362
6/23/2016	Romax Supply - Electrical Wire	760	5	152
Total additions for Non-Movable Equipment		\$ 3,570		\$ 714 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
11/4/2015	Laptop Equipment	\$ 826	5	\$ 165
Total additions for Movable Equipment		\$ 826		\$ 165 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
8/1/2016	HVAC	\$ 12,192	15	\$ 813
2/16/2016	Architect - Drawings	500	15	33
3/31/2016	HVAC Testing	4,850	15	323
7/1/2016	ADA & Public Health Code Study	7,000	15	467
7/1/2016	ADA & Public Health Code Study	7,595	15	506
Total additions for Leasehold Improvement		\$ 32,137		\$ 2,142 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
JACC Healthcare Center of Norwich, LLC		2398		9/30/2016		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	1,448	36	S/L		97	
2. Disposals (attach schedule)									
3. Acquired during this report period									
(attach schedule)	Var		15 Years	32,137		S/L		2,142	
C-4. Subtotal									
D. Total Amortization									2,239
									2,239

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2015 A/D	2016 Deprec.	2016 A/D	NBV
LEASEHOLD IMPROVEMENTS									
2015 Additions									
LHI 1	Building Signs	12/18/2014	S/L	15	1,448	36	97	133	1,315
2016 Additions									
LHI 2	HVAC	8/1/2016	S/L	15	12,192	-	813	813	11,379
LHI 3	Architect - Drawings	2/16/2016	S/L	15	500	-	33	33	467
LHI 4	HVAC Testing	3/31/2016	S/L	15	4,850	-	323	323	4,527
LHI 5	ADA & Public Health Code Study	7/1/2016	S/L	15	7,000	-	467	467	6,533
LHI 6	ADA & Public Health Code Study	7/1/2016	S/L	15	7,595	-	506	506	7,089
TOTAL LEASEHOLD IMPROVEMENTS					33,585	36	2,239	2,275	31,310
NON-MOVABLE EQUIPMENT									
2015 Additions									
FF&E 1	Stainless Steel Grab Bars, Locks, new Faucets	7/1/2015	S/L	10	3,142	39	314	353	2,789
FF&E 2	Stainless Steel Grab Bars, Locks, new Faucets	6/11/2015	S/L	10	200	5	20	25	175
FF&E 3	Stainless Steel Grab Bars, Locks, new Faucets	6/5/2015	S/L	10	179	4	18	22	157
2016 Additions									
FF&E 4	Wanderguard System	1/31/2016	S/L	5	1,000	-	200	200	800
FF&E 5	Wanderguard System 12/30/15 Svc To Install Switch	1/11/2016	S/L	5	1,810	-	362	362	1,448
FF&E 6	Romax Supply - Electrical Wire	6/23/2016	S/L	5	760	-	152	152	608
TOTAL NON-MOVABLE EQUIPMENT					7,091	48	1,066	1,114	5,977
MOVABLE EQUIPMENT									
2015 Additions									
SFT 1	3 Laptops & 1 Printer for Rehab	7/31/2015	S/L	5	1,569	39	314	353	1,216
2016 Additions									
SFT 2	Laptop Equipment	11/4/2015	S/L	5	826	-	165	165	661
TOTAL MOVABLE EQUIPMENT					2,395	39	479	518	1,877
TOTAL ASSETS PER CR SCHEDULE					43,071	123	3,784	3,907	39,164
TOTAL ASSETS PER TRIAL BALANCE					43,071		2,273	2,397	40,674
VARIANCE							1,511	1,510	(1,510)

Page 31, Line B9 - F/S vs C/R NBV

1,510

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

(1,511)

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

Name of Facility JACC Healthcare Center of Norwich,	License No. 2398	Report for Year Ended 9/30/2016	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		114			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
MIR Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	60 Crouch Ave, Norwich, CT 06360-7329	09/01/15	15 Years	525,792	

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.

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich,		2398	9/30/2016		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)

Annual Report of Long-Term Care Facility

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 Norwich		2398		9/30/2016			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) Line of Credit, Insurance Finance & Other Interest				\$ 46,306	46,306			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 46,306	46,306			
14. Insurance								
a. Insurance on Property (buildings only)				\$ 18,549	18,549			
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify) Non-Property				\$ 60,481	60,481			
14d. Total Insurance Expenditures (14a + b + c)				\$ 79,030	79,030			
15. Total All Expenditures (A-13 thru C-14)				\$ 9,977,079	9,977,079			

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC				2398	9/30/2016	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	\$ 157,349	157,349		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 28,298	28,298		
7.			Other - See attached Schedule	\$ 56	56		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 46,911	46,911		
10.	15	1e	Accounting & Legal	\$ 11,273	11,273		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 48	48		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 2,971	2,971		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 3,136	3,136		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 64,610	64,610		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 150	150		
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)				\$ 314,802	314,802		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Audiology	\$ 56		
Total Other Fees Adjustments			\$ 56	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 360		
16	m13	Fines & Penalties	\$ 63,722		
16	m13	Non-routine Bank Charges	\$ 10		
16	m13	Employee Food	518		
Total Other A&G Adjustments			\$ 64,610	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC				2398	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 314,802	314,802		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 192,815	192,815		
28.	20	5d	Ambulance/Limousine	\$ 396	396		
29.	20	5f	X-rays, etc	\$ 7,670	7,670		
30.	20	5h	Laboratory	\$ 12,998	12,998		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 31,491	31,491		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 48,822	48,822		
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	\$ 2,700	2,700		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 50,403	50,403		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 662,097	662,097		

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

JACC Healthcare Center of Norwich, LLC
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Cable TV Disallowance	\$ 7,688		
20	5j	Tube Feeding (Non Part B)	\$ 325		
20	5j	I.V. Therapy/RT Exp	\$ 19,989		
20	5j	Med Equip Rental - Wound Vac Rental	\$ 5,700		
20	5j	Med Equip Rental - Oxygen Equipment	\$ 9,057		
20	5j	Patient Expenses	\$ 189		
20	5j	Patient Consolidated Billing	\$ 5,099		
20	5j	Occupational Therapy Supplies	\$ 775		
Total Other Ancillary Costs			\$ 48,822	\$ -	\$ -

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	\$ 2,700		
Total Other Property Adjustments			\$ 2,700	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest - Line of Credit	\$ 41,359		
27	12d	Interest - Insurance Finance	\$ 1,011		
27	12d	Interest - Late Payments	\$ 3,936		
30	IV 8	Gain on Payables	\$ 2,577		
30	IV 8	CIRMA Truck Insurance Payment	\$ 1,500		
30	IV 8	Medical Records	\$ 20		
Total Other Adjustments			\$ 50,403	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**JACC Healthcare Center of Norwich
Disallowance Schedule for Cable TV
September 30, 2016**

	<u>Amount</u>
Total Cable TV Expense acct #550170	\$ 11,288 TB Linked
Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (366 Days)	<u>100.00%</u>
Total Allowable Cost	<u>\$ 3,600</u>
Disallowed Cable TV	 <u><u>\$ 7,688</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2016		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,745,200	9,745,200			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,111,058)	(3,111,058)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,500,775	1,500,775			
b. Medicare Room and Board Contractual Allowance **	\$ 751,193	751,193			
4. a. Private-Pay Residents and Other	\$ 372,063	372,063			
b. Private-Pay Room and Board Contractual Allowance **	\$ 37,115	37,115			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 165,717	165,717			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 23,856	23,856			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 391,844	391,844			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 93,011	93,011			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 66,813	66,813			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 21,630	21,630			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 395,887	395,887			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 91,894	91,894			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (854,893)	(854,893)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (230,375)	(230,375)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,460,672	9,460,672			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 150	150			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 10	10			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 171,664	171,664			
V. Total Other Revenue (1 thru 8)	\$ 171,824	171,824			
VI. Total All Revenue (III +V)	\$ 9,632,496	9,632,496			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Lab - MA	\$ 32,541		
30 II 6a	X-Ray - MA	\$ 6,770		
30 II 6a	Cont Allowance Ancillaries MA	\$ (833,058)		
30 II 6a	Sequester Med A	\$ (25,973)		
30 II 6a	IV Therapy - M MA	\$ 12,405		
30 II 6a	Contr Allow-Ancillaries M MA	\$ (12,405)		
30 II 6a	C/A Ancillaries - Medicare B	\$ (34,801)		
30 II 6a	Sequester Med B	\$ (3,023)		
30 II 6a	Flu Vaccines - Medicare B	\$ 2,651		
Total Other Resident Revenue - Medicare		\$ (854,893)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Cont Allowance-Ancillaries PVT	\$ (75)		
30 II 6b	Lab - MD	\$ 1,213		
30 II 6b	IV Therapy - MD	\$ 2,664		
30 II 6b	X-Ray - MD	\$ 75		
30 II 6b	Cont Allowance-Ancillaries MD	\$ (164,945)		
30 II 6b	Contr Allowance BC/BS Disc - MA	\$ 17		
30 II 6b	Lab - Managed Care	\$ 3,225		
30 II 6b	IV Therpy - Managed Care	\$ 2,918		
30 II 6b	X-Ray - Managed Care	\$ 300		
30 II 6b	Contr Allow - Ancillaries - Mg	\$ (75,767)		
Total Other Resident Revenue		\$ (230,375)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income		\$ 10		
Total Interest Income			\$ 10	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Prior Year - Revenue	\$ 167,567		
30 IV 8	Gain on Payables	\$ 2,577		
30 IV 8	CIRMA Truck Insurance Payment	\$ 1,500		
30 IV 8	Medical Records	\$ 20		
Total Other Revenue		\$ 171,664	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, L	2398	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	19,418
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,356,300
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	26,388
5. Prepaid Expenses			\$	101,605
a. Prepaid Expenses	20,555			
b. Prepaid Insurance	81,050			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	18,151
Due to/from HUD Reserve	3,664			
Patient Refund	14,487			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,521,862
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>33,585</u>		\$	31,310
	Accum. Depreciation <u>2,275</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>7,091</u>		\$	5,977
	Accum. Depreciation <u>1,114</u>	Net		
6. Movable Equipment	*Historical Cost <u>2,395</u>		\$	1,877
	Accum. Depreciation <u>518</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,510
F/S vs C/R NBV	1,510			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	40,674

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, L	2398	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	1,562,536
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			\$	141,581
2. Escrow Deposits			\$	49,846
3. Organization Expense				
	*Historical Cost	40,500		
	Accum. Depreciation	2,925	Net	\$ 37,575
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	107,345
Name and Address	Amount	Loan Date		
JACC Healthcare Center of Windham	107,345			
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	336,347
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,898,883

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	874,051
2. Notes Payable (<i>itemize</i>)				\$	355,500
Note Payable- Specialty Finance				315,000	
Note Payable-Landlord-Current				40,500	
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	69,151
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	6,763
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	363,335
Due to Medicare		1 Union Dues Withholding	4,194		
Accrued Provider Tax Payable		98,025 Accrued Benefits	74,862		
Vol EE Ben Deductions / Payroll Su:		2,388 Patient Funds Liability	32,542		
Vol EE 401K & HSA Deductions		112 Line of Credit	151,211		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,668,800

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,668,800	
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>)					
\$ 971,556					
Name and Address of Lender	Amount	Loan Date			
JACC Healthcare	515,000				
JACC Management	456,556				
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 971,556					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 2,640,356					

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

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich,	2398	9/30/2016	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			\$	(398,401)
6. Gain or Loss for Period			\$	(343,072)
7. Total Net Worth			\$	(741,473)
C. Total Reserves and Net Worth			\$	(741,473)
D. Total Liabilities, Reserves, and Net Worth			\$	1,898,883

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LL	2398	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(400,251)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,632,496
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,975,568
D. Net Income or Deficit			\$	(343,072)
E. Balance			\$	(743,323)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Page 27			\$9,977,079	
F/S vs C/R Depreciation			(1,511)	
Expenses Per F/S			\$9,975,568	
2. Other (<i>itemize</i>)				
Prior Period Adjustment			1,850	
F-3. Total Additions			\$	1,850
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			\$	(741,473)
				09/30/16

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2016	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 2/3/17		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for JACC Healthcare Center of Norwich, LLC for the year ended September 30, 2016, 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 Norwich, 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 Norwich, 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 2, 2017

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name JACC Healthcare Center of Norwich, LLC

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation:

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation:

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation:

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation:

Yes No

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

Explanation: _____

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation:

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation:

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

Yes No

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

Explanation:

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
100010	Petty Cash	2,000.00			2,000.00
100020	Cash - Operating	(15,724.00)			(15,724.00)
100050	Patient Funds Account	32,542.00			32,542.00
100060	Resident Trust Fund Advances	600.00			600.00
100070	A/R - Medicaid	952,870.00			952,870.00
100075	A/R - Medicare A	385,002.00			385,002.00
100080	A/R - Managed Care	52,030.00			52,030.00
100085	A/R - Private	13,869.00			13,869.00
100090	A/R - Medicare B	33,865.00			33,865.00
100105	Allowance - Doubtful Accounts	(81,336.00)			(81,336.00)
100200	Inventory	26,388.00			26,388.00
100326	Due to/from HUD Reserve	3,664.00			3,664.00
100327	Due to/from Medicare	(1.00)			(1.00)
100371	Due To/from JACC Healthcare	(515,000.00)			(515,000.00)
100392	Due to/From Windham	107,345.00			107,345.00
100394	Due To/From JACC Mgmt	(456,556.00)			(456,556.00)
100400	Prepaid Expenses	20,555.00			20,555.00
100410	Prepaid Insurance	81,050.00			81,050.00
100440	Real Estate Tax Escrow	49,846.00			49,846.00
100500	Leasehold Improvements	33,586.00			33,586.00
100510	Furniture Fixtures & Equipment	7,090.00			7,090.00
100530	Computer Equip & Software	2,395.00			2,395.00
100600	Accum Amort - Leasehold Imp	(1,204.00)			(1,204.00)
100610	Accum Depr - F F & E	(757.00)			(757.00)
100630	Accum Amort - Software	(436.00)			(436.00)
100700	Deposits	141,581.00			141,581.00
100711	Lease Aquisition Costs - HUD	40,500.00			40,500.00
100715	Accum Amort - Lease Acg Cost	(2,925.00)			(2,925.00)
200000	Accounts Payable	(796,657.00)			(796,657.00)
200010	Accrued Accounts Payable	(77,394.00)			(77,394.00)
200015	Accrued Provider Tax Payable	(98,025.00)			(98,025.00)
200020	Accrued Payroll	(79,714.00)			(79,714.00)
200025	Accrued Payroll Taxes	(6,763.00)			(6,763.00)
200026	Vol EE Ben Deductions	(1,251.00)			(1,251.00)
200027	Payroll Suspense	(1,137.00)			(1,137.00)
200028	Vol EE 401K & HSA Deductions	(112.00)			(112.00)
200045	Union Dues Withholding	(4,194.00)			(4,194.00)
200060	Accrued Benefits	(74,862.00)			(74,862.00)
200065	Payroll Adjustments	10,563.00			10,563.00
200069	Patient Refund	14,487.00			14,487.00
200070	Patient Funds Liability	(32,542.00)			(32,542.00)
200100	Line of Credit	(151,211.00)			(151,211.00)
200115	Note Payable- Specialty Finance	(315,000.00)			(315,000.00)
200150	Note Payable-Landlord-Current	(40,500.00)			(40,500.00)
32000	Retained Earnings	398,401.00			398,401.00
400000	Room & Board - PVT	(246,173.00)			(246,173.00)
400060	Cont Allowance-Ancillaries PVT	75.00			75.00
400100	Room & Board - MD	(9,745,200.00)			(9,745,200.00)
400115	Lab - MD	(1,213.00)			(1,213.00)
400120	Pharmacy - MD	(14,655.00)			(14,655.00)
400125	IV Therapy - MD	(2,664.00)			(2,664.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
400130	X-Ray - MD	(75.00)			(75.00)
400135	Physical Therapy - MD	(65,442.00)			(65,442.00)
400140	Occupational Therapy - MD	(61,640.00)			(61,640.00)
400145	Speech Therapy - MD	(19,330.00)			(19,330.00)
400155	Cont Allowance R&B- MD	3,111,058.00			3,111,058.00
400160	Cont Allowance-Ancillaries MD	164,945.00			164,945.00
400170	Prior Year - Revenue	(167,567.00)			(167,567.00)
400200	Room & Board - MA	(1,500,990.00)			(1,500,990.00)
400215	Lab - MA	(32,541.00)			(32,541.00)
400220	Pharmacy - MA	(165,717.00)			(165,717.00)
400230	X-Ray - MA	(6,770.00)			(6,770.00)
400235	Physical Therapy - MA	(283,682.00)			(283,682.00)
400240	Occupational Therapy - MA	(301,535.00)			(301,535.00)
400245	Speech Therapy - MA	(42,813.00)			(42,813.00)
400255	Cont Allowance R&B MA	(751,193.00)			(751,193.00)
400260	Cont Allowance Ancillaries MA	833,058.00			833,058.00
400265	Contr Allowance BC/BS Disc - MA	(17.00)			(17.00)
400269	Sequester Med A	25,973.00			25,973.00
400272	Room & Board - M MA	215.00			215.00
400276	IV Therapy - M MA	(12,405.00)			(12,405.00)
400289	Contr Allow-Ancillaries M MA	12,405.00			12,405.00
400400	Room & Board - Mg	(125,890.00)			(125,890.00)
400415	Lab - Managed Care	(3,225.00)			(3,225.00)
400420	Pharmacy - Mg	(9,201.00)			(9,201.00)
400425	IV Therpy - Managed Care	(2,918.00)			(2,918.00)
400430	X-Ray - Managed Care	(300.00)			(300.00)
400435	Physical Therapy - Mg	(27,569.00)			(27,569.00)
400440	Occupational Therapy - Mg	(30,254.00)			(30,254.00)
400445	Speech Therapy - MG	(2,300.00)			(2,300.00)
400455	Cont Allowance-R&B Mg	(37,115.00)			(37,115.00)
400460	Contr Allow - Ancillaries - Mg	75,767.00			75,767.00
400635	Physical Therapy - Medicare B	(108,162.00)			(108,162.00)
400640	Occup Therapy - Medicare B	(94,352.00)			(94,352.00)
400645	Speech Therapy - Medicare B	(24,000.00)			(24,000.00)
400660	C/A Ancillaries - Medicare B	34,801.00			34,801.00
400669	Sequester Med B	3,023.00			3,023.00
400830	Meal Sales	(150.00)			(150.00)
400860	Miscellaneous Revenue	(4,171.00)		2,651.00	(1,520.00)
400870	Interest Income	(10.00)			(10.00)
500010	Salaries Admin/AsstAdmin	136,183.00		(5,730.00)	130,453.00
500040	Salaries - Business Office	132,965.00		(1,329.00)	131,636.00
500050	Salaries Admissions	64,579.00		1,518.00	66,097.00
500150	Advertising - Help Wanted	1,090.00			1,090.00
500180	Travel & Mileage	1,735.00			1,735.00
500200	Bank Charges	5,483.00			5,483.00
500220	Data Proc ADP	22,167.00			22,167.00
500240	Dues & Subscriptions	7,426.00		(4,101.00)	3,325.00
500260	Office Supplies	14,731.00			14,731.00
500280	Postage	2,668.00			2,668.00
500300	Printing	21.00			21.00
500310	Rental Of Equipment	11,188.00		(5,398.00)	5,790.00
500320	Accounting Fees	9,164.00			9,164.00
500330	Contract Svcs - Office	32,067.00			32,067.00
500332	Contract Svcs - IT Support	11,985.00			11,985.00
500340	Legal Fees	22,597.00			22,597.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
500360	Consulting Other	4,597.00			4,597.00
500380	Recruiting/Empl Advertisg	482.00			482.00
500400	Business License Fee	2,657.00			2,657.00
500420	Licenses & Permits	3,379.00		150.00	3,529.00
500440	Telephone	26,696.00		(119.00)	26,577.00
500450	Insurance - Non Property	60,481.00			60,481.00
500460	Meetings & Seminars	609.00			609.00
500480	Advertising - Promotional	818.00			818.00
500485	Business Development	2,153.00			2,153.00
500490	Fines & Penalties	63,722.00			63,722.00
500495	Bad Debt	46,911.00			46,911.00
500510	Taxes - Real Estate	113,701.00			113,701.00
500520	Taxes - Personal Property	13,521.00			13,521.00
500530	Insurance - Property	18,549.00			18,549.00
500551	Provider Tax	598,145.00			598,145.00
500800	Management Fee-JACC Related	228,571.00			228,571.00
500810	Business Consulting Fees	1,369.00			1,369.00
500900	Rent Expense - Building	525,792.00			525,792.00
501100	Deprec FF&E	709.00			709.00
501300	Depr-Leasehold Improvmts	1,168.00			1,168.00
501400	Amortization Software	396.00			396.00
501550	Amort - Lease Acq Costs	2,700.00			2,700.00
502000	Interest - Working Cap	41,359.00			41,359.00
502100	Interest Insurance Finance	1,011.00			1,011.00
502150	Interest-Other	3,936.00			3,936.00
503200	(Gain)/Loss on Payables	(2,577.00)			(2,577.00)
510003	Accrued Benefits Exp - PTO ETO	24,490.00		(24,490.00)	0.00
510010	Payroll Taxes - FICA	368,833.00			368,833.00
510020	Payroll Taxes - FUTA	28,266.00			28,266.00
510030	Payroll Taxes - SUTA	99,783.00			99,783.00
510040	Workers' Compensation	297,559.00			297,559.00
510050	Group Health/dental Insurance	424,756.00			424,756.00
510060	Employee Grp Life Insurance	3,205.00			3,205.00
510080	Employ Benes - Non Pr	1,766.00		(566.00)	1,200.00
510100	Employee Disability Ins	8,934.00			8,934.00
510110	Empl Physicals/Pre Employment	1,643.00			1,643.00
510120	Union H&W	386,093.00			386,093.00
510130	UNION TRAINING	37,337.00			37,337.00
510140	Union Pension	244,056.00			244,056.00
510145	Mileage Reimbursement	1,200.00			1,200.00
520010	Salaries-Food Serv Dir	44,198.00		162.00	44,360.00
520020	Wages-cooks	151,132.00		1,050.00	152,182.00
520030	Wages Dietary Aides	197,765.00		4,830.00	202,595.00
520040	Dietician	41,271.00			41,271.00
520100	Raw Food	206,098.00			206,098.00
520120	Food Supplements	13,557.00			13,557.00
520140	Dietary Supplies	26,584.00			26,584.00
520160	Contract Svcs - Dietary	537.00		798.00	1,335.00
530010	Salaries - Houskpg Supv	0.00			0.00
530020	Salaries - Houskpg Staff	210,537.00		(1,431.00)	209,106.00
530120	Housekeeping Supplies	25,202.00			25,202.00
540020	Salaries - Laundry Staff	34,208.00		1,458.00	35,666.00
540100	Laundry Supplies	16.00			16.00
540120	Contract Svcs - Laundry	150,306.00			150,306.00
550010	Salaries-Maint Supervisor	37,451.00		367.00	37,818.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
550020	Wages-Maintenance Staff	32,066.00		565.00	32,631.00
550100	Maintenance Supplies	16,272.00			16,272.00
550110	Repairs & Maintenance	21,249.00			21,249.00
550120	Contract Svcs Maintenance	42,146.00			42,146.00
550130	Minor Equipment	1,177.00			1,177.00
550140	Pest Control	1,412.00			1,412.00
550145	Groundskeeing/Snow Removal	5,184.00			5,184.00
550150	Gas & Electric	110,051.00			110,051.00
550170	Cable TV	11,288.00			11,288.00
550180	Water & Sewer	32,603.00			32,603.00
550190	Trash Removal	21,583.00			21,583.00
560010	Director Of Nursing	102,746.00		5,324.00	108,070.00
560020	ADNS	43,300.00		(1,970.00)	41,330.00
560030	RN Nursing Supervisor	413,160.00		(166.00)	412,994.00
560040	Nursing Scheduler	49,928.00		432.00	50,360.00
560060	MDS Coordinator	193,069.00		9,597.00	202,666.00
560090	Medical Records	33,064.00		697.00	33,761.00
560110	Staff Development	18,816.00			18,816.00
562020	Salaries-RN	6,801.00			6,801.00
562030	Salaries-LPN	1,007,489.00		(3,844.00)	1,003,645.00
562040	Salaries - CNAs	1,257,467.00		(2,630.00)	1,254,837.00
562100	Medical Supplies	71,816.00			71,816.00
562110	PPD Medical Supplies	10,740.00			10,740.00
562120	Diapers/Disposables	17,064.00			17,064.00
562140	Tube Feeding (Non Part B)	325.00			325.00
562160	Oxygen Supplies	31,491.00			31,491.00
562180	Contract Nursing	18,864.00		(863.00)	18,001.00
564100	Contract Services - Pharmacy	8,884.00			8,884.00
564120	Over The Counter Drugs	8,890.00			8,890.00
564140	Prescription Drugs	192,815.00			192,815.00
566010	I.V. Therapy/RT Exp	19,989.00			19,989.00
566030	Contract Svcs - Med Director	74,500.00			74,500.00
566050	Contract Svcs - Physician	75.00		(19.00)	56.00
566060	Contract Svcs - Dental	10,834.00			10,834.00
566100	Medical Records Supplies	280.00			280.00
566120	Contract Svcs - Medical Records	1,965.00			1,965.00
566140	Patient Transportation	396.00			396.00
566160	Med Equip Rental	27,399.00			27,399.00
566180	Patient Expenses	189.00			189.00
566190	Lab Fees	12,998.00			12,998.00
566200	X-ray Services	7,670.00			7,670.00
566210	Patient Consolidated Billing	5,080.00		19.00	5,099.00
570010	Dir Rehab	121,314.00		(47,961.00)	73,353.00
570020	Salaries - Therapy Aides	926.00		(392.00)	534.00
570040	Rehab Contracted Services	64,051.00		(32,809.00)	31,242.00
570050	Salaries - PT	101,331.00			101,331.00
570055	Salaries - P.T.A.	83,964.00		3,254.00	87,218.00
570060	Physical Therapy Supplies	466.00			466.00
570070	Salaries ST Staff	35,161.00			35,161.00
570090	Salaries - OT	51,034.00		(296.00)	50,738.00
570100	Salaries - COTA	52,483.00			52,483.00
570110	Occupational Therapy Supplies	775.00			775.00
580010	Salaries - Activities Director	53,221.00		(480.00)	52,741.00
580020	Salaries - Activities -Staff	71,537.00		(1,388.00)	70,149.00
580100	Activities Supplies	2,737.00			2,737.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
580120	Entertainment/contr Services	2,245.00			2,245.00
590010	Salaries Social Svc Dir	50,409.00		768.00	51,177.00
590020	Salary Social Svc Staff	34,515.00		108.00	34,623.00
Marcum 101	Salaries - Assitant Administrator	0.00		7,749.00	7,749.00
Marcum 102	Salaries Dir Rehab - OT	0.00		40,157.00	40,157.00
Marcum 103	Salaries Dir Rehab - ST	0.00		13,679.00	13,679.00
Marcum 104	Salaries - Therapy Aides OT	0.00		292.00	292.00
Marcum 105	Salaries - Therapy Aides ST	0.00		100.00	100.00
Marcum 107	Dues and Memberships	0.00		3,591.00	3,591.00
Marcum 108	Flowers	0.00		48.00	48.00
Marcum 109	Employee Food	0.00		518.00	518.00
Marcum 110	Rehab Contracted Services - OT	0.00		28,298.00	28,298.00
Marcum 111	Rehab Contracted Services - ST	0.00		5,374.00	5,374.00
Marcum 113	Cell Phone	0.00		119.00	119.00
Marcum 114	Copier Maintenance	0.00		1,035.00	1,035.00
Marcum 115	Minor Equipment - A&G	0.00		876.00	876.00
Marcum 116	Chamber Dues	0.00		360.00	360.00
Marcum 117	Minor Equipment - Medical Rental	0.00		2,689.00	2,689.00
Marcum 118	Flu Vaccines - Medicare B	0.00		(2,651.00)	(2,651.00)
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
500010	Salaries Admin/AsstAdmin	136,183.00		(5,730.00)	130,453.00
			RJE - 1	(7,749.00)	
			RJE - 2	2,019.00	
				<u>(5,730.00)</u>	<u>130,453.00</u>
Subtotal [2] Administrators		<u>136,183.00</u>			
Subgroup : [3] Assistant Administrator					
Marcum 101	Salaries - Assitant Administrator	0.00		7,749.00	7,749.00
			RJE - 1	7,749.00	
			RJE - 2	(0.00)	
				<u>7,749.00</u>	<u>7,749.00</u>
Subtotal [3] Assistant Administrator		<u>0.00</u>			
Subgroup : [4] Other Administrative Salaries					
500040	Salaries - Business Office	132,965.00		(1,329.00)	131,636.00
			RJE - 2	(1,329.00)	
				<u>(1,329.00)</u>	<u>131,636.00</u>
Subtotal [4] Other Administrative Salaries		<u>132,965.00</u>			
Subgroup : [5A] Head Dietitian					
520040	Dietician	41,271.00		0.00	41,271.00
			RJE - 2	(0.00)	
				<u>0.00</u>	<u>41,271.00</u>
Subtotal [5A] Head Dietitian		<u>41,271.00</u>			
Subgroup : [5B] Food Service Supervisor					
520010	Salaries-Food Serv Dir	44,198.00		162.00	44,360.00
			RJE - 2	162.00	
				<u>162.00</u>	<u>44,360.00</u>
Subtotal [5B] Food Service Supervisor		<u>44,198.00</u>			
Subgroup : [5C] Dietary Workers					
520020	Wages-cooks	151,132.00		1,050.00	152,182.00
			RJE - 2	1,050.00	
520030	Wages Dietary Aides	197,765.00		4,830.00	202,595.00
			RJE - 2	4,830.00	
				<u>5,880.00</u>	<u>354,777.00</u>
Subtotal [5C] Dietary Workers		<u>348,897.00</u>			
Subgroup : [6A] Head Housekeeper					
530010	Salaries - Houskpg Supv	0.00		0.00	0.00
			RJE - 2	(0.00)	
				<u>0.00</u>	<u>0.00</u>
Subtotal [6A] Head Housekeeper		<u>0.00</u>			
Subgroup : [6B] Other Housekeeping Workers					
530020	Salaries - Houskpg Staff	210,537.00		(1,431.00)	209,106.00
			RJE - 2	(1,431.00)	
				<u>(1,431.00)</u>	<u>209,106.00</u>
Subtotal [6B] Other Housekeeping Workers		<u>210,537.00</u>			
Subgroup : [7A] Engineer or Chief of Maintenance					
550010	Salaries-Maint Supervisor	37,451.00		367.00	37,818.00
			RJE - 2	367.00	
				<u>367.00</u>	<u>37,818.00</u>
Subtotal [7A] Engineer or Chief of Maintenance		<u>37,451.00</u>			
Subgroup : [7B] Other Maintenance Workers					
550020	Wages-Maintenance Staff	32,066.00		565.00	32,631.00
			RJE - 2	565.00	
				<u>565.00</u>	<u>32,631.00</u>
Subtotal [7B] Other Maintenance Workers		<u>32,066.00</u>			
Subgroup : [8B] Other Laundry Workers					
540020	Salaries - Laundry Staff	34,208.00		1,458.00	35,666.00
			RJE - 2	1,458.00	
				<u>1,458.00</u>	<u>35,666.00</u>
Subtotal [8B] Other Laundry Workers		<u>34,208.00</u>			
Subgroup : [12A] Director of Nurses/Assistant Director					
560010	Director Of Nursing	102,746.00		5,324.00	108,070.00
			RJE - 2	5,324.00	
560020	ADNS	43,300.00		(1,970.00)	41,330.00
			RJE - 2	(1,970.00)	
				<u>3,354.00</u>	<u>149,400.00</u>
Subtotal [12A] Director of Nurses/Assistant Director		<u>146,046.00</u>			
Subgroup : [12B1] RNs - Direct Care					
560030	RN Nursing Supervisor	413,160.00		(166.00)	412,994.00
			RJE - 2	(166.00)	
562020	Salaries-RN	6,801.00		0.00	6,801.00
			RJE - 2	(0.00)	
				<u>(166.00)</u>	<u>419,795.00</u>
Subtotal [12B1] RNs - Direct Care		<u>419,961.00</u>			
Subgroup : [12B2] RNs - Administrative					
560040	Nursing Scheduler	49,928.00		432.00	50,360.00
			RJE - 2	432.00	
560060	MDS Coordinator	193,069.00		9,597.00	202,666.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
560110	Staff Development	18,816.00	RJE - 2	9,597.00	18,816.00
				0.00	
			RJE - 2	(0.00)	
Subtotal [12B2] RNs - Administrative		261,813.00		10,029.00	271,842.00
Subgroup : [12C1] LPNs - Direct Care					
562030	Salaries-LPN	1,007,489.00	RJE - 2	(3,844.00)	1,003,645.00
				(3,844.00)	
Subtotal [12C1] LPNs - Direct Care		1,007,489.00		(3,844.00)	1,003,645.00
Subgroup : [12D] Aides and Attendants					
562040	Salaries - CNAs	1,257,467.00	RJE - 2	(2,630.00)	1,254,837.00
				(2,630.00)	
Subtotal [12D] Aides and Attendants		1,257,467.00		(2,630.00)	1,254,837.00
Subgroup : [12E] Physical Therapists					
570010	Dir Rehab	121,314.00		(47,961.00)	73,353.00
			RJE - 2	5,875.00	
			RJE - 3	(53,836.00)	
570020	Salaries - Therapy Aides	926.00		(392.00)	534.00
			RJE - 2	(0.00)	
			RJE - 3	(392.00)	
570050	Salaries - PT	101,331.00		0.00	101,331.00
			RJE - 2	(0.00)	
570055	Salaries - P.T.A.	83,964.00		3,254.00	87,218.00
			RJE - 2	3,254.00	
Subtotal [12E] Physical Therapists		307,535.00		(45,099.00)	262,436.00
Subgroup : [12F] Speech Therapists					
570070	Salaries ST Staff	35,161.00		0.00	35,161.00
Marcum 105	Salaries - Therapy Aides ST	0.00		100.00	100.00
			RJE - 3	100.00	
Subtotal [12F] Speech Therapists		35,161.00		100.00	35,261.00
Subgroup : [12G] Occupational Therapists					
570090	Salaries - OT	51,034.00		(296.00)	50,738.00
			RJE - 2	(296.00)	
570100	Salaries - COTA	52,483.00		0.00	52,483.00
			RJE - 2	(0.00)	
Marcum 102	Salaries Dir Rehab - OT	0.00		40,157.00	40,157.00
			RJE - 3	40,157.00	
Marcum 103	Salaries Dir Rehab - ST	0.00		13,679.00	13,679.00
			RJE - 3	13,679.00	
Marcum 104	Salaries - Therapy Aides OT	0.00		292.00	292.00
			RJE - 3	292.00	
Subtotal [12G] Occupational Therapists		103,517.00		53,832.00	157,349.00
Subgroup : [12H] Recreation Workers					
580010	Salaries - Activities Director	53,221.00		(480.00)	52,741.00
			RJE - 2	(480.00)	
580020	Salaries - Activities -Staff	71,537.00		(1,388.00)	70,149.00
			RJE - 2	(1,388.00)	
Subtotal [12H] Recreation Workers		124,758.00		(1,868.00)	122,890.00
Subgroup : [12M] Social Workers/Case Management					
590010	Salaries Social Svc Dir	50,409.00		768.00	51,177.00
			RJE - 2	768.00	
590020	Salary Social Svc Staff	34,515.00		108.00	34,623.00
			RJE - 2	108.00	
Subtotal [12M] Social Workers/Case Management		84,924.00		876.00	85,800.00
Subgroup : [12O] Other					
500050	Salaries Admissions	64,579.00		1,518.00	66,097.00
			RJE - 2	1,518.00	
510003	Accrued Benefits Exp - PTO ETO	24,490.00		(24,490.00)	0.00
			RJE - 2	(24,490.00)	
560090	Medical Records	33,064.00		697.00	33,761.00
			RJE - 2	697.00	
Subtotal [12O] Other		122,133.00		(22,275.00)	99,858.00
Total [10-A] Salaries and Wages		4,888,580.00		0.00	4,888,580.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
568060	Contract Svcs - Dental	10,834.00		0.00	10,834.00
				0.00	
Subtotal [2] Dentist		10,834.00		0.00	10,834.00
Subgroup : [3] Pharmacist					
564100	Contract Services - Pharmacy	8,884.00		0.00	8,884.00
				0.00	
Subtotal [3] Pharmacist		8,884.00		0.00	8,884.00

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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [5A] PT - Resident Care					
570040	Rehab Contracted Services	64,051.00		(32,809.00)	31,242.00
			RJE - 8	(32,809.00)	
				(32,809.00)	31,242.00
Subtotal [5A] PT - Resident Care		64,051.00			
Subgroup : [8A] Medical Director					
566030	Contract Svcs - Med Director	74,500.00		0.00	74,500.00
Subtotal [8A] Medical Director		74,500.00		0.00	74,500.00
Subgroup : [9A] ST - Resident Care					
Marcum 111	Rehab Contracted Services - ST	0.00		5,374.00	5,374.00
			RJE - 8	5,374.00	
Subtotal [9A] ST - Resident Care		0.00		5,374.00	5,374.00
Subgroup : [10A] OT - Resident Care					
Marcum 110	Rehab Contracted Services - OT	0.00		28,298.00	28,298.00
			RJE - 8	28,298.00	
Subtotal [10A] OT - Resident Care		0.00		28,298.00	28,298.00
Subgroup : [11B1] LPN's - Direct Care					
562180	Contract Nursing	18,864.00		(863.00)	18,001.00
			RJE - 8	(863.00)	
Subtotal [11B1] LPN's - Direct Care		18,864.00		(863.00)	18,001.00
Subgroup : [12] Other					
566050	Contract Svcs - Physician	75.00		(19.00)	56.00
			RJE - 6	(19.00)	
Subtotal [12] Other		75.00		(19.00)	56.00
Total [13-B] Professional Fees		177,208.00		(19.00)	177,189.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
510040	Workers' Compensation	297,559.00		0.00	297,559.00
Subtotal [1A1] Workmen's Compensation		297,559.00		0.00	297,559.00
Subgroup : [1A2] Disability Insurance					
510100	Employee Disability Ins	8,934.00		0.00	8,934.00
Subtotal [1A2] Disability Insurance		8,934.00		0.00	8,934.00
Subgroup : [1A3] Unemployment Insurance					
510020	Payroll Taxes - FUTA	28,266.00		0.00	28,266.00
510030	Payroll Taxes - SUTA	99,783.00		0.00	99,783.00
Subtotal [1A3] Unemployment Insurance		128,049.00		0.00	128,049.00
Subgroup : [1A4] Social Security (FICA)					
510010	Payroll Taxes - FICA	368,833.00		0.00	368,833.00
Subtotal [1A4] Social Security (FICA)		368,833.00		0.00	368,833.00
Subgroup : [1A5] Health Insurance					
510050	Group Health/dental Insurance	424,756.00		0.00	424,756.00
Subtotal [1A5] Health Insurance		424,756.00		0.00	424,756.00
Subgroup : [1A6] Life Insurance					
510060	Employee Grp Life Insurance	3,205.00		0.00	3,205.00
Subtotal [1A6] Life Insurance		3,205.00		0.00	3,205.00
Subgroup : [1A7] Pensions					
510140	Union Pension	244,056.00		0.00	244,056.00
Subtotal [1A7] Pensions		244,056.00		0.00	244,056.00
Subgroup : [1A9] Other					
510110	Empl Physicals/Pre Employment	1,643.00		0.00	1,643.00
510120	Union H&W	386,093.00		0.00	386,093.00
510130	UNION TRAINING	37,337.00		0.00	37,337.00
Subtotal [1A9] Other		425,073.00		0.00	425,073.00
Subgroup : [1C] Bad Debts					
500495	Bad Debt	46,911.00		0.00	46,911.00
Subtotal [1C] Bad Debts		46,911.00		0.00	46,911.00
Subgroup : [1D] Accounting and Auditing					
500320	Accounting Fees	9,164.00		0.00	9,164.00
Subtotal [1D] Accounting and Auditing		9,164.00		0.00	9,164.00
Subgroup : [1E] Legal					
500340	Legal Fees	22,597.00		0.00	22,597.00
Subtotal [1E] Legal		22,597.00		0.00	22,597.00

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		9/30/2016			9/30/2016
Subgroup : [1G] Office Supplies					
500260	Office Supplies	14,731.00		0.00	14,731.00
Subtotal [1G] Office Supplies		<u>14,731.00</u>		<u>0.00</u>	<u>14,731.00</u>
Subgroup : [1H1] Telephone and Telegraph					
500440	Telephone	26,696.00		(119.00)	26,577.00
			RJE - 10	(119.00)	
Subtotal [1H1] Telephone and Telegraph		<u>26,696.00</u>		<u>(119.00)</u>	<u>26,577.00</u>
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 113	Cell Phone	0.00		119.00	119.00
			RJE - 10	119.00	
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>		<u>119.00</u>	<u>119.00</u>
Subgroup : [1K3] Resident Day User Fee					
500551	Provider Tax	598,145.00		0.00	598,145.00
Subtotal [1K3] Resident Day User Fee		<u>598,145.00</u>		<u>0.00</u>	<u>598,145.00</u>
Total [15] Expenditures Other than Salaries		<u>2,618,709.00</u>		<u>0.00</u>	<u>2,618,709.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
510080	Employ Benes - Non Pr	1,766.00		(566.00)	1,200.00
			RJE - 7	(566.00)	
Subtotal [2] Holiday Parties for Staff		<u>1,766.00</u>		<u>(566.00)</u>	<u>1,200.00</u>
Subgroup : [3] Gifts to Staff and Residents					
Marcum 108	Flowers	0.00		48.00	48.00
			RJE - 7	48.00	
Subtotal [3] Gifts to Staff and Residents		<u>0.00</u>		<u>48.00</u>	<u>48.00</u>
Subgroup : [4] Employee Travel					
500180	Travel & Mileage	1,735.00		0.00	1,735.00
510145	Mileage Reimbursement	1,200.00		0.00	1,200.00
Subtotal [4] Employee Travel		<u>2,935.00</u>		<u>0.00</u>	<u>2,935.00</u>
Subgroup : [5] Education Expense					
500460	Meetings & Seminars	609.00		0.00	609.00
Subtotal [5] Education Expense		<u>609.00</u>		<u>0.00</u>	<u>609.00</u>
Subgroup : [M1] Advertising Help Wanted					
500150	Advertising - Help Wanted	1,090.00		0.00	1,090.00
500380	Recruiting/Emp Advertisg	482.00		0.00	482.00
Subtotal [M1] Advertising Help Wanted		<u>1,572.00</u>		<u>0.00</u>	<u>1,572.00</u>
Subgroup : [M3] Advertising Other					
500480	Advertising - Promotional	818.00		0.00	818.00
500485	Business Development	2,153.00		0.00	2,153.00
Subtotal [M3] Advertising Other		<u>2,971.00</u>		<u>0.00</u>	<u>2,971.00</u>
Subgroup : [M5] Medical Records					
566100	Medical Records Supplies	280.00		0.00	280.00
566120	Contract Svcs - Medical Records	1,965.00		0.00	1,965.00
Subtotal [M5] Medical Records		<u>2,245.00</u>		<u>0.00</u>	<u>2,245.00</u>
Subgroup : [M7] Postage					
500280	Postage	2,668.00		0.00	2,668.00
Subtotal [M7] Postage		<u>2,668.00</u>		<u>0.00</u>	<u>2,668.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 107	Dues and Memberships	0.00		3,591.00	3,591.00
			RJE - 5	3,591.00	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>0.00</u>		<u>3,591.00</u>	<u>3,591.00</u>
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 116	Chamber Dues	0.00		360.00	360.00
			RJE - 5	360.00	
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>		<u>360.00</u>	<u>360.00</u>
Subgroup : [M9] Subscriptions					
500240	Dues & Subscriptions	7,426.00		(4,101.00)	3,325.00
			RJE - 5	(4,101.00)	
Subtotal [M9] Subscriptions		<u>7,426.00</u>		<u>(4,101.00)</u>	<u>3,325.00</u>
Subgroup : [M11] Services Provided by Contract					
500220	Data Proc ADP	22,167.00		0.00	22,167.00
500330	Contract Svcs - Office	32,067.00		0.00	32,067.00
500332	Contract Svcs - IT Support	11,985.00		0.00	11,985.00
500360	Consulting Other	4,597.00		0.00	4,597.00
500810	Business Consulting Fees	1,369.00		0.00	1,369.00

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		9/30/2016			9/30/2016
Marcum 114	Copier Maintenance	0.00		1,035.00	1,035.00
Subtotal [M11] Services Provided by Contract		72,185.00	RJE - 9	1,035.00	73,220.00
Subgroup : [M12] Administrative Management Services					
500800	Management Fee-JACC Related	228,571.00		0.00	228,571.00
Subtotal [M12] Administrative Management Services		228,571.00		0.00	228,571.00
Subgroup : [M13] Other					
500200	Bank Charges	5,483.00		0.00	5,483.00
500300	Printing	21.00		0.00	21.00
500400	Business License Fee	2,657.00		0.00	2,657.00
500420	Licenses & Permits	3,379.00		150.00	3,529.00
500490	Fines & Penalties	63,722.00	RJE - 5	150.00	63,722.00
Marcum 109	Employee Food	0.00		518.00	518.00
Marcum 115	Minor Equipment - A&G	0.00	RJE - 7	518.00	876.00
Subtotal [M13] Other		75,262.00	RJE - 9	876.00	76,806.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		398,210.00		1,544.00	400,121.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
520100	Raw Food	206,098.00		0.00	206,098.00
Subtotal [2A1] Raw Food		206,098.00		0.00	206,098.00
Subgroup : [2A2] Non-Food Supplies					
520120	Food Supplements	13,557.00		0.00	13,557.00
520140	Dietary Supplies	26,584.00		0.00	26,584.00
Subtotal [2A2] Non-Food Supplies		40,141.00		0.00	40,141.00
Subgroup : [2B] Purchased Services					
520160	Contract Svcs - Dietary	537.00		798.00	1,335.00
Subtotal [2B] Purchased Services		537.00	RJE - 9	798.00	1,335.00
Total [18] Dietary Basis for Allocation of Costs		246,776.00		798.00	247,574.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3B] Purchased Services					
540120	Contract Svcs - Laundry	150,306.00		0.00	150,306.00
Subtotal [3B] Purchased Services		150,306.00		0.00	150,306.00
Subgroup : [3D] Other					
540100	Laundry Supplies	16.00		0.00	16.00
Subtotal [3D] Other		16.00		0.00	16.00
Total [19] Laundry-Basis for Allocation of Costs		150,322.00		0.00	150,322.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
530120	Housekeeping Supplies	25,202.00		0.00	25,202.00
Subtotal [4A1] In-House Care Supplies		25,202.00		0.00	25,202.00
Subgroup : [5A2] Purchased from					
564140	Prescription Drugs	192,815.00		0.00	192,815.00
Subtotal [5A2] Purchased from		192,815.00		0.00	192,815.00
Subgroup : [5B] Medicine Cabinet Drugs					
562100	Medical Supplies	71,816.00		0.00	71,816.00
564120	Over The Counter Drugs	8,890.00		0.00	8,890.00
Subtotal [5B] Medicine Cabinet Drugs		80,706.00		0.00	80,706.00
Subgroup : [5D] Ambulance/Limousine					
566140	Patient Transportation	396.00		0.00	396.00
Subtotal [5D] Ambulance/Limousine		396.00		0.00	396.00
Subgroup : [5E2] Oxygen - Other					
562160	Oxygen Supplies	31,491.00		0.00	31,491.00
Subtotal [5E2] Oxygen - Other		31,491.00		0.00	31,491.00
Subgroup : [5F] X-Rays and related radiological					
566200	X-ray Services	7,670.00		0.00	7,670.00
Subtotal [5F] X-Rays and related radiological		7,670.00		0.00	7,670.00
Subgroup : [5H] Laboratory					
566190	Lab Fees	12,998.00		0.00	12,998.00
Subtotal [5H] Laboratory		12,998.00		0.00	12,998.00
Subgroup : [5I] Recreation					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
550170	Cable TV	11,288.00		0.00	11,288.00
580100	Activities Supplies	2,737.00		0.00	2,737.00
580120	Entertainment/contr Services	2,245.00		0.00	2,245.00
Subtotal [5I] Recreation		16,270.00		0.00	16,270.00
Subgroup : [5J] Other					
562110	PPD Medical Supplies	10,740.00		0.00	10,740.00
562120	Diapers/Disposables	17,064.00		0.00	17,064.00
562140	Tube Feeding (Non Part B)	325.00		0.00	325.00
566010	I.V Therapy/RT Exp	19,989.00		0.00	19,989.00
566160	Med Equip Rental	27,399.00		0.00	27,399.00
566180	Patient Expenses	189.00		0.00	189.00
566210	Patient Consolidated Billing	5,080.00		19.00	5,099.00
			RJE - 6	19.00	
570060	Physical Therapy Supplies	466.00		0.00	466.00
570110	Occupational Therapy Supplies	775.00		0.00	775.00
Marcum 117	Minor Equipment - Medical Rental	0.00		2,689.00	2,689.00
			RJE - 9	2,689.00	
Subtotal [5J] Other		82,027.00		2,708.00	84,735.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		448,575.00		2,708.00	452,283.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
550100	Maintenance Supplies	16,272.00		0.00	16,272.00
550110	Repairs & Maintenance	21,249.00		0.00	21,249.00
550130	Minor Equipment	1,177.00		0.00	1,177.00
Subtotal [6A] Repairs and Maintenance		38,698.00		0.00	38,698.00
Subgroup : [6C] Light & Power					
550150	Gas & Electric	110,051.00		0.00	110,051.00
Subtotal [6C] Light & Power		110,051.00		0.00	110,051.00
Subgroup : [6D] Water					
550180	Water & Sewer	32,603.00		0.00	32,603.00
Subtotal [6D] Water		32,603.00		0.00	32,603.00
Subgroup : [6E] Equipment Lease					
500310	Rental Of Equipment	11,188.00		(5,398.00)	5,790.00
			RJE - 9	(5,398.00)	
Subtotal [6E] Equipment Lease		11,188.00		(5,398.00)	5,790.00
Subgroup : [6F] Other					
550120	Contract Svcs Maintenance	42,146.00		0.00	42,146.00
550140	Pest Control	1,412.00		0.00	1,412.00
550145	Groundskeeping/Snow Removal	5,184.00		0.00	5,184.00
550190	Trash Removal	21,583.00		0.00	21,583.00
Subtotal [6F] Other		70,325.00		0.00	70,325.00
Subgroup : [7C] Non-movable Equipment					
501100	Deprec FF&E	709.00		0.00	709.00
Subtotal [7C] Non-movable Equipment		709.00		0.00	709.00
Subgroup : [7D] Movable Equipment					
501400	Amortization Software	396.00		0.00	396.00
Subtotal [7D] Movable Equipment		396.00		0.00	396.00
Subgroup : [8A] Organization Expense					
501550	Amort - Lease Acq Costs	2,700.00		0.00	2,700.00
Subtotal [8A] Organization Expense		2,700.00		0.00	2,700.00
Subgroup : [8C] Leasehold Improvements					
501300	Depr-Leasehold Improvmts	1,168.00		0.00	1,168.00
Subtotal [8C] Leasehold Improvements		1,168.00		0.00	1,168.00
Subgroup : [9] Rental Payments					
500900	Rent Expense - Building	525,792.00		0.00	525,792.00
Subtotal [9] Rental Payments		525,792.00		0.00	525,792.00
Subgroup : [10B] Real estate taxes paid by lessor					
500510	Taxes - Real Estate	113,701.00		0.00	113,701.00
Subtotal [10B] Real estate taxes paid by lessor		113,701.00		0.00	113,701.00
Subgroup : [10C] Personal property taxes					
500520	Taxes - Personal Property	13,521.00		0.00	13,521.00
Subtotal [10C] Personal property taxes		13,521.00		0.00	13,521.00
Total [22] Maintenance and Property		920,852.00		(5,398.00)	915,454.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
502000	Interest - Working Cap	41,359.00		0.00	41,359.00
502100	Interest Insurance Finance	1,011.00		0.00	1,011.00
502150	Interest-Other	3,936.00		0.00	3,936.00
Subtotal [12D] Other Interest Expense		46,306.00		0.00	46,306.00
Subgroup : [14A] Insurance on Property					
500530	Insurance - Property	18,549.00		0.00	18,549.00
Subtotal [14A] Insurance on Property		18,549.00		0.00	18,549.00
Subgroup : [14C3] Other					
500450	Insurance - Non Property	60,481.00		0.00	60,481.00
Subtotal [14C3] Other		60,481.00		0.00	60,481.00
Total [27] Interest and Insurance		125,336.00		0.00	125,336.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
400100	Room & Board - MD	(9,745,200.00)		0.00	(9,745,200.00)
Subtotal [1A] Medicaid Residents (CT only)		(9,745,200.00)		0.00	(9,745,200.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
400155	Cont Allowance R&B- MD	3,111,058.00		0.00	3,111,058.00
Subtotal [1B] Medicaid room and board contractual allowance		3,111,058.00		0.00	3,111,058.00
Subgroup : [3A] Medicare Residents (All inclusive)					
400200	Room & Board - MA	(1,500,990.00)		0.00	(1,500,990.00)
400272	Room & Board - M MA	215.00		0.00	215.00
Subtotal [3A] Medicare Residents (All inclusive)		(1,500,775.00)		0.00	(1,500,775.00)
Subgroup : [3B] Medicare room and board contractual allowance					
400255	Cont Allowance R&B MA	(751,193.00)		0.00	(751,193.00)
Subtotal [3B] Medicare room and board contractual allowance		(751,193.00)		0.00	(751,193.00)
Subgroup : [4A] Private-pay residents and other					
400000	Room & Board - PVT	(246,173.00)		0.00	(246,173.00)
400400	Room & Board - Mg	(125,890.00)		0.00	(125,890.00)
Subtotal [4A] Private-pay residents and other		(372,063.00)		0.00	(372,063.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
400455	Cont Allowance-R&B Mg	(37,115.00)		0.00	(37,115.00)
Subtotal [4B] Private-pay room and board contractual allowance		(37,115.00)		0.00	(37,115.00)
Subgroup : [5A] Prescription Drugs - Medicare					
400220	Pharmacy - MA	(165,717.00)		0.00	(165,717.00)
Subtotal [5A] Prescription Drugs - Medicare		(165,717.00)		0.00	(165,717.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
400120	Pharmacy - MD	(14,655.00)		0.00	(14,655.00)
400420	Pharmacy - Mg	(9,201.00)		0.00	(9,201.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(23,856.00)		0.00	(23,856.00)
Subgroup : [7A] Physical Therapy - Medicare					
400235	Physical Therapy - MA	(283,682.00)		0.00	(283,682.00)
400635	Physical Therapy - Medicare B	(108,162.00)		0.00	(108,162.00)
Subtotal [7A] Physical Therapy - Medicare		(391,844.00)		0.00	(391,844.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
400135	Physical Therapy - MD	(65,442.00)		0.00	(65,442.00)
400435	Physical Therapy - Mg	(27,569.00)		0.00	(27,569.00)
Subtotal [7C] Physical Therapy - Non-medicare		(93,011.00)		0.00	(93,011.00)
Subgroup : [8A] Speech Therapy - Medicare					
400245	Speech Therapy - MA	(42,813.00)		0.00	(42,813.00)
400645	Speech Therapy - Medicare B	(24,000.00)		0.00	(24,000.00)
Subtotal [8A] Speech Therapy - Medicare		(66,813.00)		0.00	(66,813.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
400145	Speech Therapy - MD	(19,330.00)		0.00	(19,330.00)
400445	Speech Therapy - MG	(2,300.00)		0.00	(2,300.00)
Subtotal [8C] Speech Therapy - Non-medicare		(21,630.00)		0.00	(21,630.00)
Subgroup : [9A] Occupational Therapy - Medicare					
400240	Occupational Therapy - MA	(301,535.00)		0.00	(301,535.00)
400640	Occup Therap - Medicare B	(94,352.00)		0.00	(94,352.00)
Subtotal [9A] Occupational Therapy - Medicare		(395,887.00)		0.00	(395,887.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
400140	Occupational Therapy - MD	(61,640.00)		0.00	(61,640.00)
400440	Occupational Therapy - Mg	(30,254.00)		0.00	(30,254.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(91,894.00)		0.00	(91,894.00)

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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [10A] Other - Medicare					
400215	Lab - MA	(32,541.00)		0.00	(32,541.00)
400230	X-Ray - MA	(6,770.00)		0.00	(6,770.00)
400260	Cont Allowance Ancillaries MA	833,058.00		0.00	833,058.00
400269	Sequester Med A	25,973.00		0.00	25,973.00
400276	IV Therapy - M MA	(12,405.00)		0.00	(12,405.00)
400289	Contr Allow-Ancillaries M MA	12,405.00		0.00	12,405.00
400660	C/A Ancillaries - Medicare B	34,801.00		0.00	34,801.00
400669	Sequester Med B	3,023.00		0.00	3,023.00
Marcum 118	Flu Vaccines - Medicare B	0.00		(2,651.00)	(2,651.00)
			RJE - 4	(2,651.00)	
Subtotal [10A] Other - Medicare		857,544.00		(2,651.00)	854,893.00
Subgroup : [10B] Other - Non-medicare					
400060	Cont Allowance-Ancillaries PVT	75.00		0.00	75.00
400115	Lab - MD	(1,213.00)		0.00	(1,213.00)
400125	IV Therapy - MD	(2,664.00)		0.00	(2,664.00)
400130	X-Ray - MD	(75.00)		0.00	(75.00)
400160	Cont Allowance-Ancillaries MD	164,945.00		0.00	164,945.00
400265	Contr Allowance BC/BS Disc - MA	(17.00)		0.00	(17.00)
400415	Lab - Managed Care	(3,225.00)		0.00	(3,225.00)
400425	IV Therpy - Managed Care	(2,918.00)		0.00	(2,918.00)
400430	X-Ray - Managed Care	(300.00)		0.00	(300.00)
400460	Contr Allow - Ancillaries - Mg	75,767.00		0.00	75,767.00
Subtotal [10B] Other - Non-medicare		230,375.00		0.00	230,375.00
Subgroup : [11] Meals sold to guests, employees, and others					
400830	Meal Sales	(150.00)		0.00	(150.00)
Subtotal [11] Meals sold to guests, employees, and others		(150.00)		0.00	(150.00)
Subgroup : [15] Interest Income					
400870	Interest Income	(10.00)		0.00	(10.00)
Subtotal [15] Interest Income		(10.00)		0.00	(10.00)
Subgroup : [18] Other Revenue					
400170	Prior Year - Revenue	(167,567.00)		0.00	(167,567.00)
400860	Miscellaneous Revenue	(4,171.00)		2,651.00	(1,520.00)
			RJE - 4	2,651.00	
503200	(Gain)/Loss on Payables	(2,577.00)		0.00	(2,577.00)
Subtotal [18] Other Revenue		(174,315.00)		2,651.00	(171,664.00)
Total [30] Statement of Revenue		(9,632,496.00)		0.00	(9,632,496.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100010	Petty Cash	2,000.00		0.00	2,000.00
100020	Cash - Operating	(15,724.00)		0.00	(15,724.00)
100050	Patient Funds Account	32,542.00		0.00	32,542.00
100060	Resident Trust Fund Advances	600.00		0.00	600.00
Subtotal [A1] Cash		19,418.00		0.00	19,418.00
Subgroup : [A2] Resident Accounts Receivable					
100070	A/R - Medicaid	952,870.00		0.00	952,870.00
100075	A/R - Medicare A	385,002.00		0.00	385,002.00
100080	A/R - Managed Care	52,030.00		0.00	52,030.00
100085	A/R - Private	13,869.00		0.00	13,869.00
100090	A/R - Medicare B	33,865.00		0.00	33,865.00
100105	Allowance - Doubtful Accounts	(81,336.00)		0.00	(81,336.00)
Subtotal [A2] Resident Accounts Receivable		1,356,300.00		0.00	1,356,300.00
Subgroup : [A4] Inventories					
100200	Inventory	26,388.00		0.00	26,388.00
Subtotal [A4] Inventories		26,388.00		0.00	26,388.00
Subgroup : [A5] Prepaid Expenses					
100400	Prepaid Expenses	20,555.00		0.00	20,555.00
100410	Prepaid Insurance	81,050.00		0.00	81,050.00
Subtotal [A5] Prepaid Expenses		101,605.00		0.00	101,605.00
Subgroup : [A8] Other Current Assets					
100326	Due to/from HUD Reserve	3,664.00		0.00	3,664.00
200069	Patient Refund	14,487.00		0.00	14,487.00
Subtotal [A8] Other Current Assets		18,151.00		0.00	18,151.00
Subgroup : [B4] Leasehold Improvements					
100500	Leasehold Improvements	33,586.00		0.00	33,586.00
100600	Accum Amort - Leasehold Imp	(1,204.00)		0.00	(1,204.00)
Subtotal [B4] Leasehold Improvements		32,382.00		0.00	32,382.00

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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [B5] Non-Movable Equipment					
100510	Furniture Fixtures & Equipment	7,090.00		0.00	7,090.00
100610	Accum Depr - F F & E	(757.00)		0.00	(757.00)
Subtotal [B5] Non-Movable Equipment		6,333.00		0.00	6,333.00
Subgroup : [B6] Movable Equipment					
100530	Computer Equip & Software	2,395.00		0.00	2,395.00
100630	Accum Amort - Software	(436.00)		0.00	(436.00)
Subtotal [B6] Movable Equipment		1,959.00		0.00	1,959.00
Subgroup : [D1] Deferred Deposits					
100700	Deposits	141,581.00		0.00	141,581.00
Subtotal [D1] Deferred Deposits		141,581.00		0.00	141,581.00
Subgroup : [D2] Escrow Deposits					
100440	Real Estate Tax Escrow	49,846.00		0.00	49,846.00
Subtotal [D2] Escrow Deposits		49,846.00		0.00	49,846.00
Subgroup : [D3] Organization Expense					
100711	Lease Aquisition Costs - HUD	40,500.00		0.00	40,500.00
100715	Accum Amort - Lease Acg Cost	(2,925.00)		0.00	(2,925.00)
Subtotal [D3] Organization Expense		37,575.00		0.00	37,575.00
Subgroup : [D6] Loans to Owners or Related Parties					
100392	Due to/from Windham	107,345.00		0.00	107,345.00
Subtotal [D6] Loans to Owners or Related Parties		107,345.00		0.00	107,345.00
Total [31-32] Assets		1,898,883.00		0.00	1,898,883.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
200000	Accounts Payable	(796,657.00)		0.00	(796,657.00)
200010	Accrued Accounts Payable	(77,394.00)		0.00	(77,394.00)
Subtotal [A1] Trade Accounts Payable		(874,051.00)		0.00	(874,051.00)
Subgroup : [A2] Note Payable					
200115	Note Payable- Specialty Finance	(315,000.00)		0.00	(315,000.00)
200150	Note Payable-Landlord-Current	(40,500.00)		0.00	(40,500.00)
Subtotal [A2] Note Payable		(355,500.00)		0.00	(355,500.00)
Subgroup : [A4] Accrued Payroll					
200020	Accrued Payroll	(79,714.00)		0.00	(79,714.00)
200065	Payroll Adjustments	10,563.00		0.00	10,563.00
Subtotal [A4] Accrued Payroll		(69,151.00)		0.00	(69,151.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
200025	Accrued Payroll Taxes	(6,763.00)		0.00	(6,763.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(6,763.00)		0.00	(6,763.00)
Subgroup : [A12] Other Current Liabilities					
100327	Due to/from Medicare	(1.00)		0.00	(1.00)
200015	Accrued Provider Tax Payable	(98,025.00)		0.00	(98,025.00)
200026	Vol EE Ben Deductions	(1,251.00)		0.00	(1,251.00)
200027	Payroll Suspense	(1,137.00)		0.00	(1,137.00)
200028	Vol EE 401K & HSA Deductions	(112.00)		0.00	(112.00)
200045	Union Dues Withholding	(4,194.00)		0.00	(4,194.00)
200060	Accrued Benefits	(74,862.00)		0.00	(74,862.00)
200070	Patient Funds Liability	(32,542.00)		0.00	(32,542.00)
200100	Line of Credit	(151,211.00)		0.00	(151,211.00)
Subtotal [A12] Other Current Liabilities		(363,335.00)		0.00	(363,335.00)
Subgroup : [B3] Loans from Owners or Related Parties					
100371	Due To/from JACC Healthcare	(515,000.00)		0.00	(515,000.00)
100394	Due To/from JACC Mgmt	(456,556.00)		0.00	(456,556.00)
Subtotal [B3] Loans from Owners or Related Parties		(971,556.00)		0.00	(971,556.00)
Total [33-34] Liabilities		(2,640,356.00)		0.00	(2,640,356.00)
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
32000	Retained Earnings	398,401.00		0.00	398,401.00
Subtotal [B5] Cumulated Earnings		398,401.00		0.00	398,401.00
Total [35] Equity		398,401.00		0.00	398,401.00
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: JACCWIN - JACC WINDHAM - MO A/S
 Engagement: Medicaid - JACC Healthcare Center of Norwich
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
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Reclassifying Journal Entries JE # 1 1.03

To reclass the assistant administrator salary from the administrator line

Marcum 101	Salaries - Assitant Administrator		7,749.00	
500010	Salaries Admin/AsstAdmin			7,749.00
Total			<u>7,749.00</u>	<u>7,749.00</u>

Reclassifying Journal Entries JE # 2 1.01

To allocate the PTO/ETO account

500010	Salaries Admin/AsstAdmin		2,019.00	
500050	Salaries Admissions		1,518.00	
520010	Salaries-Food Serv Dir		162.00	
520020	Wages-cooks		1,050.00	
520030	Wages Dietary Aides		4,830.00	
540020	Salaries - Laundry Staff		1,458.00	
550010	Salaries-Maint Supervisor		367.00	
550020	Wages-Maintenance Staff		565.00	
560010	Director Of Nursing		5,324.00	
560040	Nursing Scheduler		432.00	
560060	MDS Coordinator		9,597.00	
560090	Medical Records		697.00	
570010	Dir Rehab		5,875.00	
570055	Salaries - P.T.A.		3,254.00	
590010	Salaries Social Svc Dir		768.00	
590020	Salary Social Svc Staff		108.00	
500040	Salaries - Business Office			1,329.00
510003	Accrued Benefits Exp - PTO ETO			24,490.00
520040	Dietician			
530010	Salaries - Houskpg Supv			
530020	Salaries - Houskpg Staff			1,431.00
560020	ADNS			1,970.00
560030	RN Nursing Supervisor			166.00
560110	Staff Development			
562020	Salaries-RN			
562030	Salaries-LPN			3,844.00
562040	Salaries - CNAs			2,630.00
570020	Salaries - Therapy Aides			
570050	Salaries - PT			
570090	Salaries - OT			296.00
570100	Salaries - COTA			
580010	Salaries - Activities Director			480.00
580020	Salaries - Activities -Staff			1,388.00
Marcum 101	Salaries - Assitant Administrator			
Total			<u>38,024.00</u>	<u>38,024.00</u>

Reclassifying Journal Entries JE # 3 1.01

Client: JACCWIN - JACC WINDHAM - MO A/S
 Engagement: Medicaid - JACC Healthcare Center of Norwich
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
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To allocate the Director of Rehab and Therapy Aides between PT, OT & ST

Marcum 102	Salaries Dir Rehab - OT		40,157.00	
Marcum 103	Salaries Dir Rehab - ST		13,679.00	
Marcum 104	Salaries - Therapy Aides OT		292.00	
Marcum 105	Salaries - Therapy Aides ST		100.00	
570010	Dir Rehab			53,836.00
570020	Salaries - Therapy Aides			392.00
Total			<u><u>54,228.00</u></u>	<u><u>54,228.00</u></u>

Reclassifying Journal Entries JE # 4 D.01 - Misc.Rev

To reclass Medicare revenue

400860	Miscellaneous		2,651.00	
Marcum 118	Flu Vaccines -			2,651.00
Total			<u><u>2,651.00</u></u>	<u><u>2,651.00</u></u>

Reclassifying Journal Entries JE # 5 D.01 - 500240

To reclass dues and licenses from the subscriptions line

500420	Licenses & Permits		150.00	
Marcum 107	Dues and Memberships		3,591.00	
Marcum 116	Chamber Dues		360.00	
500240	Dues & Subscriptions			4,101.00
Total			<u><u>4,101.00</u></u>	<u><u>4,101.00</u></u>

Reclassifying Journal Entries JE # 6 D.01

To reclass expense due to improper coding

566210	Patient		19.00	
566050	Contract Svcs -			19.00
Total			<u><u>19.00</u></u>	<u><u>19.00</u></u>

Reclassifying Journal Entries JE # 7 D.01 - 510080

To reclass flowers and food for employees

Marcum 108	Flowers		48.00	
Marcum 109	Employee Food		518.00	
510080	Employ Benes - Non Pr			566.00
Total			<u><u>566.00</u></u>	<u><u>566.00</u></u>

Reclassifying Journal Entries JE # 8 D.01 - profees

To reclass contracted rehab services to OT & ST

Marcum 110	Rehab Contracted Services - OT		28,298.00	
Marcum 111	Rehab Contracted Services - ST		5,374.00	

Client: JACCWIN - JACC WINDHAM - MO A/S
 Engagement: Medicaid - JACC Healthcare Center of Norwich
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
562180	Contract Nursing			863.00
570040	Rehab Contracted Services			32,809.00
Total			33,672.00	33,672.00

Reclassifying Journal Entries JE # 9 D.01 - 500310

To reclass the copier maintenance fees from the leased equipment line

520160	Contract Svcs -		798.00	
Marcum 114	Copier		1,035.00	
Marcum 115	Minor Equipment -		876.00	
Marcum 117	Minor Equipment -		2,689.00	
500310	Rental Of			5,398.00
Total			5,398.00	5,398.00

Reclassifying Journal Entries JE # 10 Phone Discussion

To reclass cell phone expenses and cable TV from the telephone line PDW Mary

Marcum 113	Cell Phone		119.00	
500440	Telephone			119.00
Total			119.00	119.00



MYERS AND STAUFFER LLC
 CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/2/2017
 Run Date: 2/2/2017

Provider Name: JACC Healthcare Center of Norwich
 Provider Number: 000010413
 Period Ended: 9/30/16

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: