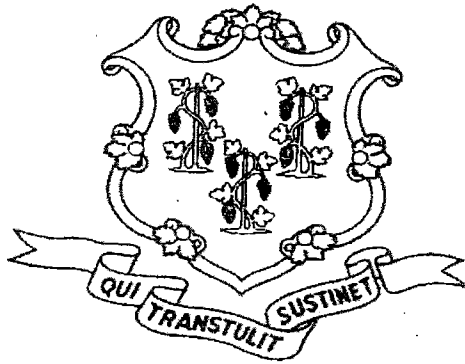


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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 <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2398	RHNS	(Specify)	Medicare Provider 07-5417
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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 9/30/2017	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, 2016 and ending September 30, 2017, 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 10/1/2016	To 9/30/2017	
Address of Facility 60 Crouch Ave, Norwich, CT 06360-7329				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/4/2018		
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.

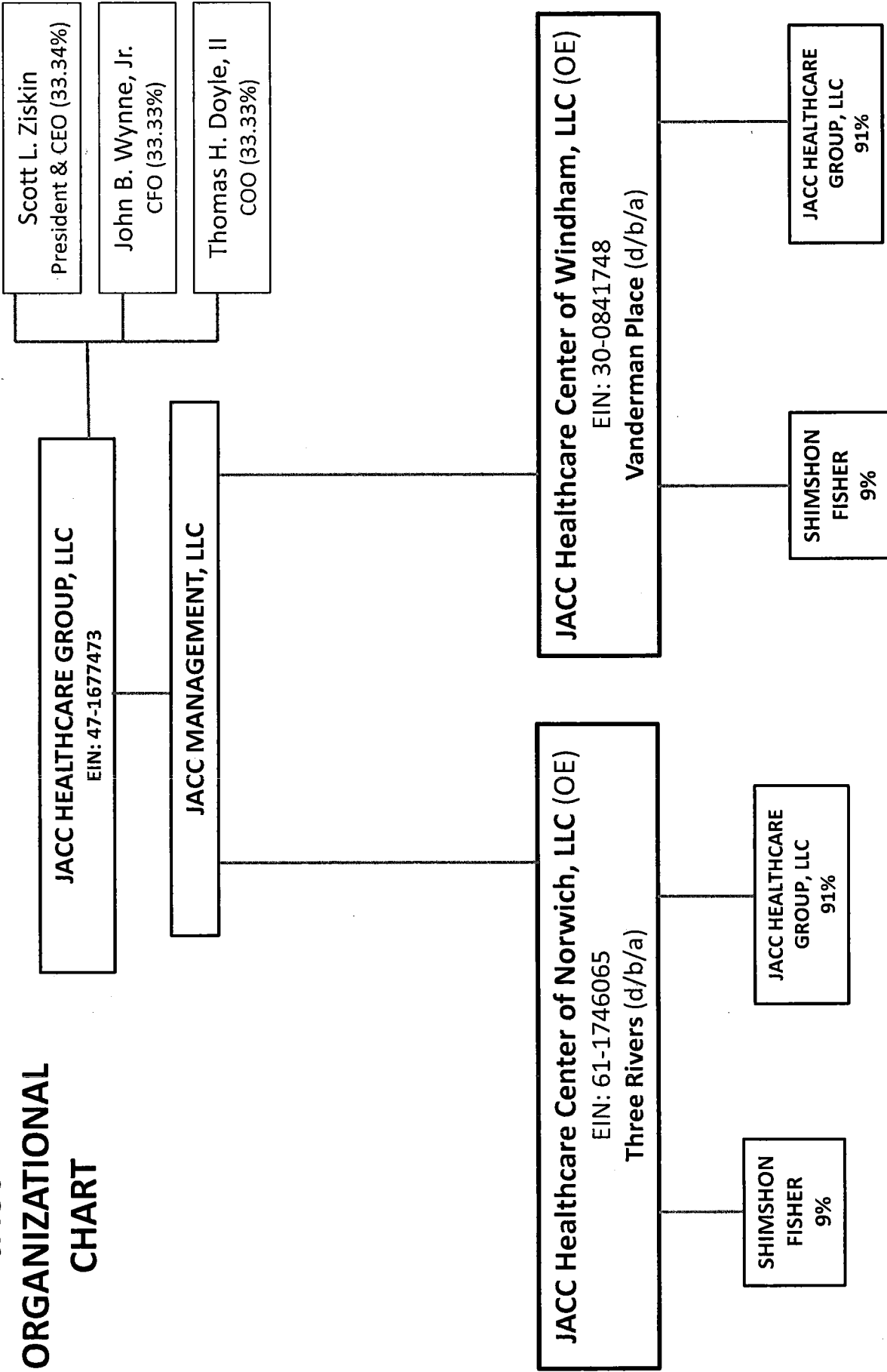
Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

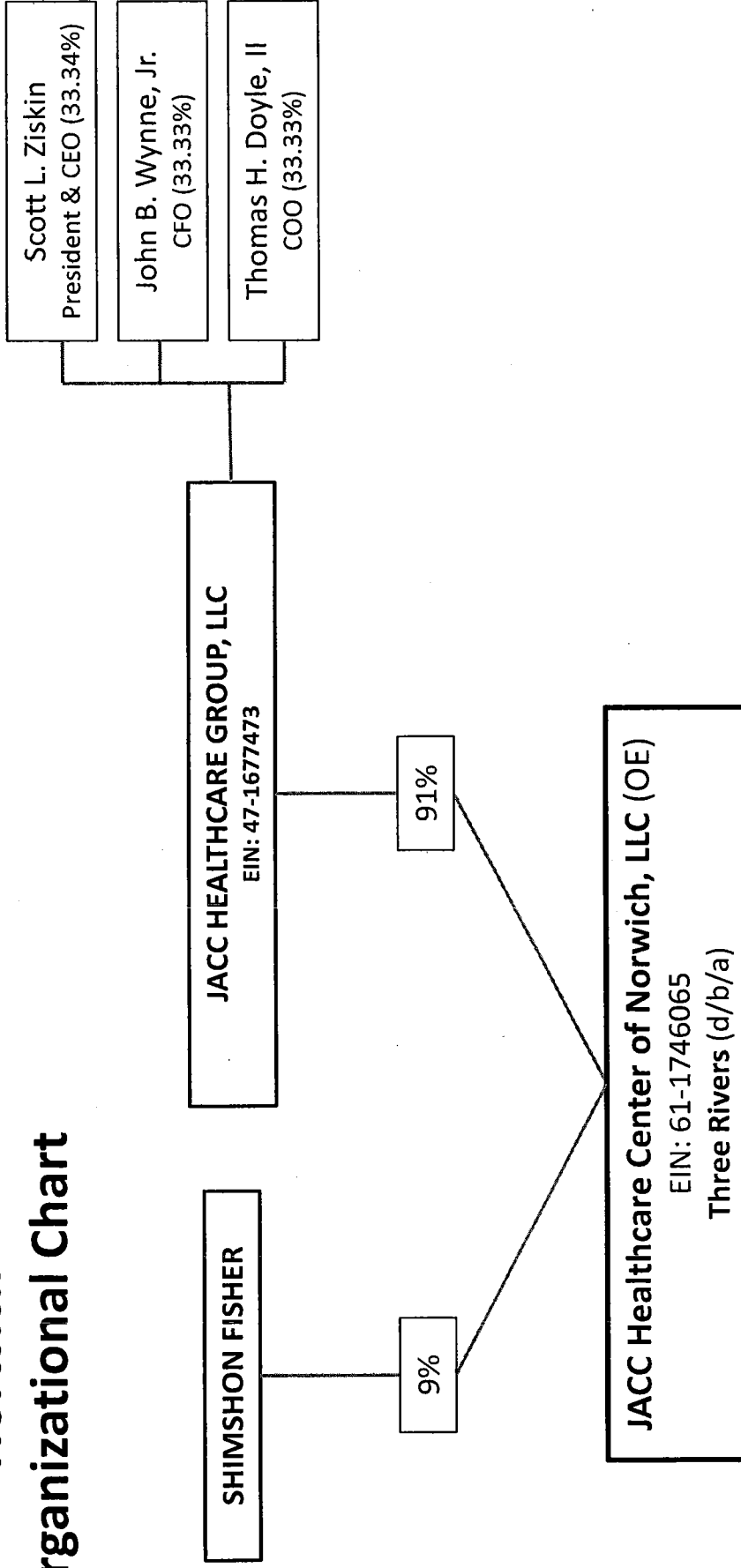
General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-889-2631		Report for Year Ended 9/30/2017	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 N/A		License No.:		

JACC ORGANIZATIONAL CHART



Norwich Organizational Chart



General Information and Questionnaire Corporate Owners

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2017	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

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

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

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each
N/A			

General Information and Questionnaire Individual Proprietorship

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2017	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2017	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 checked="" type="radio"/> Yes <input 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	CT 06787	<input checked="" type="radio"/>	<input type="radio"/>	Management Company	Pg. 16 / Line m12	218,939	302,911
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/> 10%	Physical Therapy	Pg. 13 / Line B5a	40,338	40,338
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/> 10%	Occupational Therapy	Pg. 13 / Line B10a	38,434	38,434
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/> 10%	Speech Therapy	Pg. 13 / Line B9a	5,086	5,086
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Staff Development	Pg. 10 / Line A12b2	3,423	3,423
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Speech Therapy	Pg. 10 / Line A12f	1,454	1,454
Jack Wynne	CT 06787	<input type="radio"/>	<input checked="" type="radio"/>	Maintenance Supplies	Pg. 22 / Line 6f	238	238
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2017	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	9/30/2017	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				
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	301	301
Pinney 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	901	901
Wells Fargo	<input type="radio"/>	<input checked="" type="radio"/>	N/A - Lease purchased from	N/A - Lease purchased	2,734	2,734
	<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"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?					<input type="radio"/> Yes	<input type="radio"/> No
Total ***					3,936	

* 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 Norwalk	License No. 2398	Report for Year Ended 9/30/2017	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	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 Frederick J. Dalicandro Jr.	74 Bidwell Street, Glastonbury, CT 06033
3	
4	

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare cost reports, Advisory reimbursement consulting, Back Office	\$	14,829
2 Tax return prep fee	\$	400
3	\$	
4	\$	
		Charge for Services Provided
		\$ 15,229

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

- Yes
 No
 Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Goldman, Gruder & Woods, LLC	203-899-8900
2 Various	Various
3	
4	
5	

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

- 1 200 Connecticut Ave, Norwalk, CT 06854
 2 Various
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Legal paid to collect A/R (Disallowed on Pg. 28)	\$	16,401
2 Probate/Conservatorship/collections (Disallowed on Pg. 28)	\$	12,604
3	\$	
4	\$	
5	\$	
		Charge for Services Provided
		\$ 29,005

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		
		9/30/2017		7/1 Thru 9/30		Total	CCNH			RHNS	(Specify)
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)						
JACC Healthcare Center of Norwich, LLC	2398							8	37		
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period		102	102		102	102					
B. On last day of THIS report period		102	102		102	102					
2. Number of Residents											
A. As of midnight of PREVIOUS report period		89	89		89	89					
B. As of midnight of THIS report period		81	81		90	81					
3. Total Number of Days Care Provided During Period											
A. Medicare		3,208	3,208		2,311	2,311			897		
B. Medicaid (Conn.)		26,214	26,214		19,661	19,661			6,553		
C. Medicaid (other states)											
D. Private Pay		1,629	1,629		1,389	1,389			240		
E. State SSI for RCH											
F. Other (Specify) Managed Care		226	226		211	211			15		
G. Total Care Days During Period (3A thru F)		31,277	31,277		23,572	23,572			7,705		
Total Number of Days Not Included in Figures in											
4. 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)		31,277	31,277		23,572	23,572			7,705		

NOTE: The certified bed capacity is listed at 102 for all sections as the bed count has been retroactively changed as of cost report year September 30, 2016. See correspondence from DSS attached.



STATE OF CONNECTICUT
 DEPARTMENT OF SOCIAL SERVICES
 OFFICE OF THE DEPUTY COMMISSIONER

Telephone
 (860) 424-5693
Facsimile
 (860) 424-4860
TDD
 1-800-842-4524

KATHLEEN M. BRENNAN
 Deputy Commissioner

September 13, 2017

JACC Healthcare Center of Norwich LLC
 60 Crouch Avenue
 Norwich, CT 06360

Provider #: CCNH 000010413

Dear Provider:

The following interim replacement rates have been approved for State-aided residents at your facility for the periods indicated:

<u>Rate Period</u>	<u>Licensure</u>	<u>Per Diem</u>
7/1/2015 - 6/30/2016	CCNH	\$247.29
7/1/2016 - 6/30/2017	CCNH	\$247.29

The previously issued rates for these periods have been revised related to retroactively account for a revised certified bed count to be used for cost report year end September 30, 2016.

Since the department allowed the retroactive approval of reducing certified beds, you have agreed to withdraw any appeals perfected in accordance with statutes for all rate periods through June 30, 2017 and not to appeal the

rates issued herein. You retain your right to appeal future adjustments made to rates for these periods provided such appeals are limited to new adjustments.

Please acknowledge your understanding and acceptance of the rates and associated conditions by signing below. Please return the signed original to Christopher LaVigne, Director, Reimbursement and Certificate of Need, Department of Social Services (860-424-5719).

Sincerely,

Kathleen M. Brennan
Deputy Commissioner



Thomas Doyle, COO
JACC Healthcare

cc: A. Davis
M. Gilbert
S. Ouelette
Myers & Stauffer, LLC

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	5	73			3				
Per Diem Rate									
a. One bed rm.	Various	247.29			385.00				
b. Two bed rms.	Various	247.29			355.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	7,083	7,083		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,395	1,395		
2. Restorative Treatments				
C. Other	7,417	7,417		
D. Total Physical Therapy Treatments	15,895	15,895		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	843	843		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	190	190		
2. Restorative Treatments				
C. Other	946	946		
D. Total Speech Therapy Treatments	1,979	1,979		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	4,849	4,849		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,234	1,234		
2. Restorative Treatments				
C. Other	8,253	8,253		
D. Total Occupational Therapy Treatments	14,336	14,336		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich, LLC	2398	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	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)	127,527	2,076				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	131,920	7,029				
5. Dietary Service						
a. Head Dietitian	39,206	776				
b. Food Service Supervisor	44,396	2,181				
c. Dietary Workers	354,777	21,284				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	191,733	12,952				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	50,388	2,185				
b. Other Maintenance Workers	26,899	1,739				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	31,769	1,959				
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	97,078	2,106				
b. RN						
1. Direct Care	457,929	10,678				
2. Administrative**	336,509	8,637				
c. LPN						
1. Direct Care	916,042	33,188				
2. Administrative**						
d. Aides and Attendants	1,150,358	68,555				
e. Physical Therapists	207,776	5,604				
f. Speech Therapists	35,527	504				
g. Occupational Therapists	173,971	4,698				
h. Recreation Workers	121,561	5,587				
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	57,134	2,422				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	105,351	4,086				
<i>A-13. Total Salary Expenditures</i>	4,657,851	198,246				

* 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	\$ 72,179	2,079				
Medical Records	33,172	2,007				
Total	\$ 105,351	4,086	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Audiologist	\$ 50	1				
Total	\$ 50	1	\$ -	-	\$ -	-

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

Name of Facility		License No.	Report for Year Ended		Page	of			
JACC Healthcare Center of Norwich, LLC		2398	9/30/2017		11	37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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		9/30/2017		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Daniel Brencher	127,527		Non Discrim	Administrator	2,076 A2				
Section IV - Assistant Administrators									

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich, LLC	2398	9/30/2017	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	6,840	180				
3. Pharmacist	6,897	276				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	40,338	733				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,000	720				
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	5,086	92				
b. Other						
10. Occupational Therapist						
a. Resident Care	38,434	699				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	50	1				
B-13 Total Fees Paid in Lieu of Salaries	169,645	2,701				

* 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		9/30/2017		14		37	
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship					
		Yes	No						
LTC Management	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A					
Woodmark Pharmacy; 1142 Wehrle Drive Williamsville, NY 14221	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A					
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					
Dr. Sandeep Varma	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					
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"/>						
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		<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	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
I. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 320,804	320,804		
2. Disability Insurance	\$ 4,599	4,599		
3. Unemployment Insurance	\$ 99,960	99,960		
4. Social Security (F.I.C.A.)	\$ 352,447	352,447		
5. Health Insurance	\$ 792,749	792,749		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,360	2,360		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 224,887	224,887		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 28,268	28,268		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 55,464	55,464		
d. Accounting and Auditing	\$ 15,229	15,229		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 29,005	29,005		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 8,892	8,892		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 16,816	16,816		
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 590,010	590,010		
Subtotal	\$ 2,541,490	2,541,490		

* 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
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Empl Physicals/Pre Employment	\$ 2,775		
Union Training	25,493		
Total	\$ 28,268	\$ -	\$ -

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	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,541,490	2,541,490		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 1,710	1,710		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 6,419	6,419		
5. Education Expenses Related to Seminars and Conventions	\$ 200	200		
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>)	\$ 1,013	1,013		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 9,098	9,098		
4. Fund-Raising***	\$			
5. Medical Records	\$ 7,149	7,149		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 2,011	2,011		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 360	360		
9. Subscriptions	\$ 15,464	15,464		
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>)	\$ 84,741	84,741		
12. Administrative Management Services**	\$ 218,939	218,939		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 68,060	68,060		
C-14 Total Administrative & General Expenditures	\$ 2,956,654	2,956,654		

* 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	\$ 6,194		
Business Development	2,677		
Marketing Cell Phone Expense	227		
Total Other Advertising	\$ 9,098	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Routine Bank Charges	\$ 12,256		
Business License Fees	3,638		
Licenses & Permits	525		
Fines & Penalties	49,599		
Employee Food	398		
Minor Equipment A&G	574		
Misc. Expense	1,070		
Total Other Administrative and General	\$ 68,060	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2017	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
JACC Management, LLC, 130 South Main Street, Thomaston, CT 06787	218,939	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	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 197,991	197,991		
2. Non-Food Supplies	\$ 41,972	41,972		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 5,099	5,099		
c. Management Services**	\$ _____			
d. Other (Specify) _____	\$ _____			
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 245,062	245,062		
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	9/30/2017	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)		\$	145,451	145,451	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	197	197	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	145,648	145,648	
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	9/30/2017		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 29,290	29,290		
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)		\$ 29,290	29,290		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from Woodmark Pharmacy		\$ 155,224	155,224		
b.	Medicine Cabinet Drugs		\$ 2,135	2,135		
c.	Medical and Therapeutic Supplies		\$ 67,030	67,030		
d.	Ambulance/Limousine***		\$ (136)	(136)		
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$ 7,138	7,138		
f.	X-rays and Related Radiological Procedures***		\$ 8,039	8,039		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 15,834	15,834		
i.	Recreation		\$ 8,488	8,488		
j.	Other (<i>Specify</i>)**** See Attached Schedule		\$ 149,855	149,855		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 413,607	413,607		

* 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	\$ 54,547		
Tube Feeding (Non Part B)	1,740		
I.V. Therapy/RT Exp	53,206		
Med Equip Rental	26,558		
Patient Expenses	55		
Patient Consolidated Biling	13,042		
Physical Therapy Supplies	669		
Occupational Therapy Supplies	38		
Total Other Resident Care	\$ 149,855	\$ -	\$ -

**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 9/30/2017	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
Wescom Solutions US, Inc.	#213, Minneapolis, MN 55416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Internet Software - PCC	30,105			16	m11
ADP LLC	PO Box 842875, Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing Fees	24,640			16	m11
H & H Linen, Inc.	123 Webster Square Road, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	145,451			19	3b
CWPM, LLC	25 Norton Place Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash & Recycle Removal	20,235			22	6f
		<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"/>							
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		<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	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 64,542	64,542				
b. Heat	\$ 328	328				
c. Light & Power	\$ 113,135	113,135				
d. Water	\$ 38,743	38,743				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 3,936	3,936				
f. Other (<i>itemize</i>)	\$ 49,763	49,763				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 270,447	270,447				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 2,096	2,096				
d. Movable Equipment	\$ 3,353	3,353				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 5,449	5,449				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 20,889	20,889				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 16,087	16,087				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 36,976	36,976				
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	\$ 113,619	113,619				
c. Personal property taxes	\$ 76,964	76,964				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 758,800	758,800				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Contract Svcs Maintenance	\$ 20,606		
Pest Control	1,346		
Groundskeeing/Snow Removal	7,507		
Trash Removal	20,304		
Total Other Repairs and Maintenance	\$ 49,763	\$ -	\$ -

JACC Healthcare Center of Norwich, LLC
9/30/2017

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:				
9/30/2017	Moving Furniture to Norwich paid from JACC Mgmt on credit card - get invc	\$ 1,300	5	\$ 260
11/16/2016	RB Kent 37349-11/16/16 Boiler	4,521	20	226
12/1/2016	install 3 gallon fire suppression system	4,153	10	415
9/30/2017	portion of extra furniture not in Balboa lease- 4 drawer dressers, cherry finish	645	5	129
Total additions for Non-Movable Equipment		\$ 10,619		\$ 1,030 *
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:				
1/31/2017	Wardrobes Nightstands Dressers Arm Chairs	\$ 43,106	15	\$ 2,874
Total additions for Movable Equipment		\$ 43,106		\$ 2,874 *
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:				
10/10/2016	base contract for architects	\$ 4,200	15	\$ 280
3/14/2017	pulled jammed pump from chamber and install new pump	1,092	15	73
6/7/2017	2 air conditioning compressors	5,300	15	353
7/1/2017	duct cleaing including supply return & exhaust ducts- air handlers coils wiped	7,764	15	518
7/1/2017	installed new exhaust fans in waste room & rehab bathroom	19,000	15	1,267
7/11/2017	fire rated doors	18,500	15	1,233
8/1/2017	fire rated doors	9,149	15	610
8/1/2017	parts to install fire rated doors	309	15	21
8/15/2017	fire rated doors	15,261	15	1,017
12/1/2015	HUD Critical Repairs 7/17/15- 28 mirrors, 98 door knobs, 34 grab bars, paint	3,664	15	244
1/6/2016	HUD- repair damaged rubber rood 3x (2 on C wing, 1 by kithcen)	850	15	57
1/13/2016	HUD-Concrete Pad, Sidewalk	9,600	15	640
1/13/2016	HUD-Fire Escapes	5,500	15	367
3/16/2016	HUD-Windows	1,700	15	113
3/31/2016	HUD- repair mortar joints around windows, repair crack bricks and wall crack	8,250	15	550
6/16/2016	HUD- replace 7 regular glass sashes on lower wing	1,995	15	133
11/5/2016	HUD-DEPOSIT-11/05/16	12,600	15	840
2/18/2017	HUD-RESIDENT ROOM SINK	35,200	15	2,347
3/15/2017	HUD- contract for new fire-rated doors	47,400	15	3,160
8/29/2017	HUD-Norwich - 14 Faucets For CHOW - pd by JACC Mgmt CC	374	15	25
Total additions for Leasehold Improvement		\$ 207,708		\$ 13,848 *
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		9/30/2017		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. Lease Acq Costs - HUD	9	2016		40,500	2,925	S/L		2,700	
2. Amortization Loan Acquisition	3	2017		109,136		S/L		18,189	
3.									
A-4. Subtotal									20,889
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	15 Years	33,585	2,275	S/L		2,239	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	15 Years	207,708		S/L		13,848	
C-4. Subtotal									16,087
D. Total Amortization									36,976

* 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	2016 A/D	2017 Deprec.	2017 A/D	NBV
LEASEHOLD IMPROVEMENTS									
2015 Additions									
LHI 1	Building Signs	12/18/2014	S/L	15	1,448	133	97	230	1,218
2016 Additions									
LHI 2	HVAC	8/1/2016	S/L	15	12,192	813	813	1,626	10,566
LHI 3	Architect - Drawings	2/16/2016	S/L	15	500	33	33	66	434
LHI 4	HVAC Testing	3/31/2016	S/L	15	4,850	323	323	646	4,204
LHI 5	ADA & Public Health Code Study	7/1/2016	S/L	15	7,000	467	467	934	6,066
LHI 6	ADA & Public Health Code Study	7/1/2016	S/L	15	7,595	506	506	1,012	6,583
2017 Additions									
LHI 7	base contract for architects	10/10/2016	S/L	15	4,200	-	280	280	3,920
LHI 8	pulled jammed pump from chamber and install new pump	3/14/2017	S/L	15	1,092	-	73	73	1,019
LHI 9	2 air conditioning compressors	6/7/2017	S/L	15	5,300	-	353	353	4,947
LHI 10	duct cleaing including supply return & exhaust ducts- air h	7/1/2017	S/L	15	7,764	-	518	518	7,246
LHI 11	installed new exhaust fans in waste room & rehab bathroom	7/1/2017	S/L	15	19,000	-	1,267	1,267	17,733
LHI 12	fire rated doors	7/11/2017	S/L	15	18,500	-	1,233	1,233	17,267
LHI 13	fire rated doors	8/1/2017	S/L	15	9,149	-	610	610	8,539
LHI 14	parts to install fire rated doors	8/1/2017	S/L	15	309	-	21	21	288
LHI 15	fire rated doors	8/15/2017	S/L	15	15,261	-	1,017	1,017	14,244
LHI 16	HUD Critical Repairs 7/17/15- 28 mirrors, 98 door knobs,	12/1/2015	S/L	15	3,664	-	244	244	3,420
LHI 17	HUD- repair damaged rubber rood 3x (2 on C wing, 1 by k	1/6/2016	S/L	15	850	-	57	57	793
LHI 18	HUD-Concrete Pad, Sidewalk	1/13/2016	S/L	15	9,600	-	640	640	8,960
LHI 19	HUD-Fire Escapes	1/13/2016	S/L	15	5,500	-	367	367	5,133
LHI 20	HUD-Windows	3/16/2016	S/L	15	1,700	-	113	113	1,587
LHI 21	HUD- repair mortar joints around windows, repair crack b	3/31/2016	S/L	15	8,250	-	550	550	7,700
LHI 22	HUD- replace 7 regular glass sashes on lower wing	6/16/2016	S/L	15	1,995	-	133	133	1,862
LHI 23	HUD-DEPOSIT-11/05/16	11/5/2016	S/L	15	12,600	-	840	840	11,760
LHI 24	HUD-RESIDENT ROOM SINK	2/18/2017	S/L	15	35,200	-	2,347	2,347	32,853
LHI 25	HUD- contract for new fire-rated doors	3/15/2017	S/L	15	47,400	-	3,160	3,160	44,240
LHI 26	HUD-Norwich - 14 Faucets For CHOW - pd by JACC Mg	8/29/2017	S/L	15	374	-	25	25	349
TOTAL LEASEHOLD IMPROVEMENTS					241,293	2,275	16,087	18,362	222,931
NON-MOVABLE EQUIPMENT									
2015 Additions									
FF&E 1	Stainless Steel Grab Bars, Locks, new Faucets	7/1/2015	S/L	10	3,142	353	314	667	2,475
FF&E 2	Stainless Steel Grab Bars, Locks, new Faucets	6/11/2015	S/L	10	200	25	20	45	155
FF&E 3	Stainless Steel Grab Bars, Locks, new Faucets	6/5/2015	S/L	10	179	22	18	40	139
2016 Additions									
FF&E 4	Wanderguard System	1/31/2016	S/L	5	1,000	200	200	400	600
FF&E 5	Wanderguard System 12/30/15 Svc To Install Switch	1/11/2016	S/L	5	1,810	362	362	724	1,086
FF&E 6	Romax Supply - Electrical Wire	6/23/2016	S/L	5	760	152	152	304	456
2017 Additions									
FF&E 7	Moving Furniture to Norwich paid from JACC Mgmt on cr	9/30/2017	S/L	5	1,300	-	260	260	1,040
FF&E 8	RB Kent 37349-11/16/16 Boiler	11/16/2016	S/L	20	4,521	-	226	226	4,295
FF&E 9	install 3 gallon fire suppression system	12/1/2016	S/L	10	4,153	-	415	415	3,738
FF&E 10	portion of extra furniture not in Balboa lease- 4 drawer dre	9/30/2017	S/L	5	645	-	129	129	516
TOTAL NON-MOVABLE EQUIPMENT					17,710	1,114	2,096	3,210	14,500
MOVABLE EQUIPMENT									
2015 Additions									
SFT 1	3 Laptops & 1 Printer for Rehab	7/31/2015	S/L	5	1,569	353	314	667	902
2016 Additions									
SFT 2	Laptop Equipment	11/4/2015	S/L	5	826	165	165	330	496
2017 Additions									
FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	43,106	-	2,874	2,874	40,232
TOTAL MOVABLE EQUIPMENT					45,501	518	3,353	3,871	41,630
TOTAL ASSETS PER CR SCHEDULE					304,504		21,536	25,443	279,061
TOTAL ASSETS PER TRIAL BALANCE					304,504		11,613	14,010	290,494
VARIANCE							9,923	11,433	(11,433)

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

Name of Facility JACC Healthcare Center of Norwich, I	License No. 2398	Report for Year Ended 9/30/2017	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.

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

Name of Facility		License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Norwich, I		2398	9/30/2017			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
JACC Healthcare Center of Norwic		2398		9/30/2017		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, Cap. lease, Ins finance, Late Payment Interest				\$	255,783	255,783	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	255,783	255,783	
14. Insurance							
a. Insurance on Property (buildings only)				\$	17,038	17,038	
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				\$	63,709	63,709	
14d. Total Insurance Expenditures (14a + b + c)				\$	80,747	80,747	
15. Total All Expenditures (A-13 thru C-14)				\$	9,983,534	9,983,534	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC				2398	9/30/2017	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	\$ 173,971	173,971		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 38,434	38,434		
7.			Other - See attached Schedule	\$ 50	50		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 55,464	55,464		
10.	15	1e	Accounting & Legal	\$ 29,005	29,005		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 9,098	9,098		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 51,427	51,427		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 357,449	357,449		

* 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	\$ 50		
Total Other Fees Adjustments			\$ 50	\$ -	\$ -

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	49,599		
16	m13	Employee Food	398		
16	m13	Misc. Expense	1,070		
Total Other A&G Adjustments			\$ 51,427	\$ -	\$ -

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	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 357,449	357,449		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 155,224	155,224		
28.	20	5d	Ambulance/Limousine	\$ (136)	(136)		
29.	20	5f	X-rays, etc	\$ 8,039	8,039		
30.	20	5h	Laboratory	\$ 15,834	15,834		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,138	7,138		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 94,639	94,639		
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	\$ 20,889	20,889		
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	\$ 255,783	255,783		
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)				\$ 914,859	914,859		

*** 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
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Tube Feeding (Non Part B)	1,740		
20	5j	I.V. Therapy/RT Exp	53,206		
20	5j	Med Equip Rental - Wound Vac Rental	4,069		
20	5j	Med Equip Rental - Patient Specific Mattresses	1,844		
20	5j	Med Equip Rental - Oxygen Rentals	20,645		
20	5j	Patient Expenses	55		
20	5j	Patient Consolidated Biling	13,042		
20	5j	Occupational Therapy Supplies	38		
Total Other Ancillary Costs			\$ 94,639	\$ -	\$ -

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	\$ 18,189		
22	8a	Amortization Expense	2,700		
Total Other Property Adjustments			\$ 20,889	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest - Working Cap	\$ 128,417		
27	12d	Interest - Capitalized Lease	6,797		
27	12d	Interest Insurance Finance	1,267		
27	12d	Interest - Late Payments	119,302		
Total Other Adjustments			\$ 255,783	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 9,382,557	9,382,557			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,912,455)	(2,912,455)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,144,767	1,144,767			
b. Medicare Room and Board Contractual Allowance **	\$ 744,775	744,775			
4. a. Private-Pay Residents and Other	\$ 625,544	625,544			
b. Private-Pay Room and Board Contractual Allowance **	\$ 15,985	15,985			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 152,662	152,662			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 38,239	38,239			
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	\$ 535,456	535,456			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 66,060	66,060			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 77,453	77,453			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 8,737	8,737			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 441,146	441,146			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 73,736	73,736			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ (821,497)	(821,497)			
b. Other (Specify) - Non-Medicare	\$ (176,539)	(176,539)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,396,626	9,396,626			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 14	14			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ (3,767)	(3,767)			
V. Total Other Revenue (1 thru 8)	\$ (3,753)	(3,753)			
VI. Total All Revenue (III + V)	\$ 9,392,873	9,392,873			

* 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	37,711		
30 II 6a	X-Ray - MA	6,084		
30 II 6a	Cont Allowance Ancillaries MA	(753,183)		
30 II 6a	Sequester Med A	(31,409)		
30 II 6a	Pr Yr Revenue Adj Medicare (MA)	1		
30 II 6a	IV Therapy - M MA	4,987		
30 II 6a	Contr Allow-Ancillaries M MA	(4,987)		
30 II 6a	C/A Ancillaries - Medicare B	(77,769)		
30 II 6a	Sequester Med B	(5,843)		
30 II 6a	Flu Vaccines - Medicare B	2,911		
Total Other Resident Revenue - Medicare		\$ (821,497)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Ancillaries - PVT	\$ 3		
30 II 6b	Cont Allowance-Ancillaries PVT	(685)		
30 II 6b	Lab - MD	328		
30 II 6b	IV Therapy - MD	1,860		
30 II 6b	X-Ray - MD	685		
30 II 6b	Cont Allowance-Ancillaries MD	(139,303)		
30 II 6b	Contr Allowance BC/BS Disc - MA	(295)		
30 II 6b	Contract Allow- Hospice	104		
30 II 6b	Lab - Managed Care	2,508		
30 II 6b	IV Therapy - Managed Care	1,113		
30 II 6b	X-Ray - Managed Care	300		
30 II 6b	Contr Allow - Ancillaries - Mg	(43,157)		
Total Other Resident Revenue		\$ (176,539)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Medicare Interest Income		\$ 14		
Total Interest Income			\$ 14	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Prior Year Revenue	\$ (3,767)		
Total Other Revenue		\$ (3,767)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, L	2398	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(161,964)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,465,350
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	26,388
5. Prepaid Expenses			\$	183,550
a. Prepaid Expenses	18,921			
b. Prepaid Insurance	164,629			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	16,724
Due to/from HUD Reserve	310			
Patient Refund	16,414			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,530,048
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>241,293</u>		\$	222,931
	Accum. Depreciation <u>18,362</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>17,710</u>		\$	14,500
	Accum. Depreciation <u>3,210</u>	Net		
6. Movable Equipment	*Historical Cost <u>45,501</u>		\$	41,630
	Accum. Depreciation <u>3,871</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	16,997
CIP	5,564			
F/S vs C/R NBV	11,433			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	296,058

* 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, LI	2398	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	1,826,106
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			\$	105,092
2. Escrow Deposits			\$	(7,386)
3. Organization Expense			*Historical Cost 149,636	
			Accum. Depreciation 23,814	Net
			\$	125,822
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	5,136,800
Name and Address		Amount	Loan Date	
JACC Mgmt		5,136,800		
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	5,360,328
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	7,186,434

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2017	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,169,666
2. Notes Payable (<i>itemize</i>)			\$	58,595
Note Payable - Ins. Financing			4,886	
Note Payable - Landlord-Current			13,500	
Capital Lease Pay - Balboa			40,209	
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>)			\$	86,294
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	7,168
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>)			\$	5,481
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	1,005,869
Accrued Provider Tax Payable		115,023	Union Dues Withholding	4,093
Vol EE Ben Deductions		168	Rent Accrual / Accrued I	89,814
Payroll Suspense		1,221	Patient Funds Liability	32,542
Vol EE 401K & HSA Deductions		442	LOC - CNH LOC	762,566
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,333,073

* 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 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,333,073	
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>)					\$ 6,175,572
Name and Address of Lender	Amount	Loan Date			
JACC Healthcare	1,053,005				
JACC Windham	5,122,567				
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 6,175,572
C. Total All Liabilities (Lines A-13 + B-5)					\$ 8,508,645

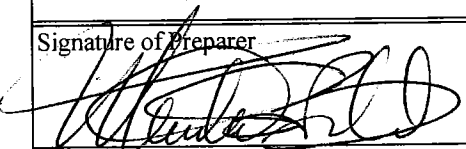
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, I	2398	9/30/2017	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			\$	(741,473)
6. Gain or Loss for Period 10/1/2016 thru 9/30/2017			\$	(580,738)
7. Total Net Worth			\$	(1,322,211)
C. Total Reserves and Net Worth			\$	(1,322,211)
D. Total Liabilities, Reserves, and Net Worth			\$	7,186,434

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2017	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(741,323)
B. Total Revenue (From Statement of Revenue Page 30)			\$	9,392,873
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	9,973,611
D. Net Income or Deficit			\$	(580,738)
E. Balance			\$	(1,322,061)
F. Additions				
1. Additional Capital Contributed (itemize)				
Expenses Per Pg. 27			\$9,983,534	
F/S vs C/R Depreciation			(9,923)	
Expenses Per F/S			\$9,973,611	
2. Other (itemize)				
Prior Period Adjustment			(150)	
F-3. Total Additions			\$	(150)
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	
Name and Address (No., City, State, Zip)		Title	Amount	
2. Other Withdrawings (Specify)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(1,322,211)
				09/30/17

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398	Report for Year Ended 9/30/2017	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 2/12/18	
Printed Name of Preparer Matthew S. Bavalack					
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, 2017, 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 9, 2018



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2017 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 2016? 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 2017, 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 2016?

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: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
100010	Petty Cash	2,000.00			2,000.00
100020	Cash - Operating	(197,651.00)			(197,651.00)
100025	Cash -Savings Institute & Trust	755.00			755.00
100050	Patient Funds Account	32,542.00			32,542.00
100060	Resident Trust Fund Advances	390.00			390.00
100070	A/R - Medicaid	952,833.00			952,833.00
100075	A/R - Medicare A	352,834.00			352,834.00
100080	A/R - Managed Care	45,594.00			45,594.00
100085	A/R - Private	33,347.00			33,347.00
100090	A/R - Medicare B	87,105.00			87,105.00
100095	A/R - Other	(430.00)			(430.00)
100105	Allowance - Doubtful Accounts	(5,933.00)			(5,933.00)
100200	Inventory.	26,388.00			26,388.00
100326	Due to/from HUD Reserve	310.00			310.00
100371	Due To/from JACC Healthcare	(1,053,005.00)			(1,053,005.00)
100392	Due to/From Windham	(5,122,567.00)			(5,122,567.00)
100394	Due To/From JACC Mgmt	5,136,800.00			5,136,800.00
100400	Prepaid Expenses	18,921.00			18,921.00
100410	Prepaid Insurance	164,629.00			164,629.00
100440	Real Estate Tax Escrow	(7,386.00)			(7,386.00)
100500	Leasehold Improvements	241,294.00			241,294.00
100510	Furniture Fixtures & Equipment	17,709.00			17,709.00
100515	FF&E Capitalized Lease	43,106.00			43,106.00
100530	Computer Equip & Software	2,395.00			2,395.00
100590	Construction-in-Progress	5,564.00			5,564.00
100600	Accum Amort - Leasehold Imp	(10,367.00)			(10,367.00)
100610	Accum Depr - F F & E	(2,885.00)			(2,885.00)
100630	Accum Amort - Software	(758.00)			(758.00)
100700	Deposits	105,092.00			105,092.00
100711	Lease Aquisition Costs - HUD	40,500.00			40,500.00
100715	Accum Amort - Lease Acg Cost	(5,625.00)			(5,625.00)
100720	Loan Acquisition Cost	109,136.00			109,136.00
100725	Accum Amort - Loan Aquisition	(18,189.00)			(18,189.00)
200000	Accounts Payable	(1,088,096.00)			(1,088,096.00)
200010	Accrued Accounts Payable	(81,570.00)			(81,570.00)
200015	Accrued Provider Tax Payable	(115,023.00)			(115,023.00)
200020	Accrued Payroll	(88,474.00)			(88,474.00)
200025	Accrued Payroll Taxes	(7,168.00)			(7,168.00)
200026	Vol EE Ben Deductions	(168.00)			(168.00)
200027	Payroll Suspense	(1,221.00)			(1,221.00)
200028	Vol EE 401K & HSA Deductions	(442.00)			(442.00)
200040	Interest Payable	(5,481.00)			(5,481.00)
200045	Union Dues Withholding	(4,093.00)			(4,093.00)
200055	Rent Accrual	(12,500.00)			(12,500.00)
200060	Accrued Benefits	(77,314.00)			(77,314.00)
200065	Payroll Adjustments	2,180.00			2,180.00
200069	Patient Refund	16,414.00			16,414.00
200070	Patient Funds Liability	(32,542.00)			(32,542.00)
200110	Note Payable - Ins. Financing	(4,886.00)			(4,886.00)
200116	LOC- CNH LOC	(762,566.00)			(762,566.00)
200150	Note Payable-Landlord-Current	(13,500.00)			(13,500.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
200180	Capital Lease - Balboa	(40,209.00)			(40,209.00)
32000	Retained Earnings	741,473.00			741,473.00
400000	Room & Board - PVT	(563,159.00)			(563,159.00)
400040	Occupational Therapy-PVT	(11,100.00)			(11,100.00)
400047	Ancillaries - PVT	(3.00)			(3.00)
400055	Contractual Allow (R&B)-PVT	7,830.00			7,830.00
400060	Cont Allowance-Ancillaries PVT	685.00			685.00
400100	Room & Board - MD	(9,382,557.00)			(9,382,557.00)
400115	Lab - MD	(328.00)			(328.00)
400120	Pharmacy - MD	(30,059.00)			(30,059.00)
400125	IV Therapy - MD	(1,860.00)			(1,860.00)
400130	X-Ray - MD	(685.00)			(685.00)
400135	Physical Therapy - MD	(51,689.00)			(51,689.00)
400140	Occupational Therapy - MD	(46,631.00)			(46,631.00)
400145	Speech Therapy - MD	(8,737.00)			(8,737.00)
400155	Cont Allowance R&B- MD	2,912,455.00			2,912,455.00
400160	Cont Allowance-Ancillaries MD	139,303.00			139,303.00
400170	Prior Year - Revenue	3,767.00			3,767.00
400200	Room & Board - MA	(1,144,980.00)			(1,144,980.00)
400215	Lab - MA	(37,711.00)			(37,711.00)
400220	Pharmacy - MA	(152,662.00)			(152,662.00)
400230	X-Ray - MA	(6,084.00)			(6,084.00)
400235	Physical Therapy - MA	(268,999.00)			(268,999.00)
400240	Occupational Therapy - MA	(248,432.00)			(248,432.00)
400245	Speech Therapy - MA	(35,320.00)			(35,320.00)
400255	Cont Allowance R&B MA	(744,775.00)			(744,775.00)
400260	Cont Allowance Ancillaries MA	753,183.00			753,183.00
400265	Contr Allowance BC/BS Disc - MA	295.00			295.00
400269	Sequester Med A	31,409.00			31,409.00
400270	Pr Yr Revenue Adj Medicare (MA)	(1.00)			(1.00)
400272	Room & Board - M MA	213.00			213.00
400276	IV Therapy - M MA	(4,987.00)			(4,987.00)
400289	Contr Allow-Ancillaries M MA	4,987.00			4,987.00
400300	Room & Board - Hospice	(3,900.00)			(3,900.00)
400320	Pharmacy- Hospice	(62.00)			(62.00)
400355	Cont Allowance R&B - Hospice	(1,894.00)			(1,894.00)
400360	Contract Allow- Hospice	(104.00)			(104.00)
400400	Room & Board - Mg	(58,485.00)			(58,485.00)
400415	Lab - Managed Care	(2,508.00)			(2,508.00)
400420	Pharmacy - Mg	(8,118.00)			(8,118.00)
400425	IV Therpy - Managed Care	(1,113.00)			(1,113.00)
400430	X-Ray - Managed Care	(300.00)			(300.00)
400435	Physical Therapy - Mg	(14,371.00)			(14,371.00)
400440	Occupational Therapy - Mg	(16,005.00)			(16,005.00)
400455	Cont Allowance-R&B Mg	(21,921.00)			(21,921.00)
400460	Contr Allow - Ancillaries - Mg	43,157.00			43,157.00
400635	Physical Therapy - Medicare B	(266,457.00)			(266,457.00)
400640	Occup Therapy - Medicare B	(192,714.00)			(192,714.00)
400645	Speech Therapy - Medicare B	(42,133.00)			(42,133.00)
400660	C/A Ancillaries - Medicare B	77,769.00			77,769.00
400669	Sequester Med B	5,843.00			5,843.00
400860	Miscellaneous Revenue	(2,911.00)		2,911.00	0.00
400870	Interest Income	(14.00)			(14.00)
500010	Salaries Admin/AsstAdmin	127,489.00		38.00	127,527.00
500040	Salaries - Business Office	130,953.00		967.00	131,920.00

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
500050	Salaries Admissions	72,198.00		(19.00)	72,179.00
500150	Advertising - Help Wanted	1,013.00			1,013.00
500180	Travel & Mileage	2,616.00			2,616.00
500200	Bank Charges	12,256.00			12,256.00
500220	Data Proc ADP	24,640.00			24,640.00
500240	Dues & Subscriptions	15,824.00		(360.00)	15,464.00
500260	Office Supplies	8,892.00			8,892.00
500280	Postage	2,011.00			2,011.00
500310	Rental Of Equipment	4,510.00		(574.00)	3,936.00
500320	Accounting Fees	15,229.00			15,229.00
500330	Contract Svcs - Office	42,906.00			42,906.00
500332	Contract Svcs - IT Support	7,377.00			7,377.00
500340	Legal Fees	29,005.00			29,005.00
500360	Consulting Other	9,818.00			9,818.00
500400	Business License Fee	3,638.00			3,638.00
500420	Licenses & Permits	549.00		(24.00)	525.00
500440	Telephone	17,019.00		(203.00)	16,816.00
500450	Insurance - Non Property	63,709.00			63,709.00
500460	Meetings & Seminars	200.00			200.00
500480	Advertising - Promotional	6,194.00		24.00	6,218.00
500485	Business Development	2,677.00			2,677.00
500490	Fines & Penalties	49,599.00			49,599.00
500495	Bad Debt	55,464.00			55,464.00
500510	Taxes - Real Estate	113,619.00			113,619.00
500520	Taxes - Personal Property	76,964.00			76,964.00
500530	Insurance - Property	17,038.00			17,038.00
500551	Provider Tax	590,010.00			590,010.00
500800	Management Fee-JACC Related	218,939.00			218,939.00
500900	Rent Expense - Building	525,792.00			525,792.00
501100	Deprec FF&E	2,128.00			2,128.00
501300	Depr-Leasehold Improvmts	9,163.00			9,163.00
501400	Amortization Software	322.00			322.00
501500	Amortization Loan Acquisition	18,189.00			18,189.00
501550	Amort - Lease Acq Costs	2,700.00			2,700.00
502000	Interest - Working Cap	128,417.00			128,417.00
502050	Interest - Capitalized Lease	6,797.00			6,797.00
502100	Interest Insurance Finance	1,267.00			1,267.00
502150	Interest-Other	119,302.00			119,302.00
510003	Accrued Benefits Exp - PTO ETO	2,451.00		(2,451.00)	0.00
510010	Payroll Taxes - FICA	352,447.00			352,447.00
510020	Payroll Taxes - FUTA	12,383.00			12,383.00
510030	Payroll Taxes - SUTA	87,577.00			87,577.00
510040	Workers' Compensation	320,804.00			320,804.00
510050	Group Health/dental Insurance	131,293.00			131,293.00
510060	Employee Grp Life Insurance	2,360.00			2,360.00
510080	Employ Benes - Non Pr	3,178.00		(1,468.00)	1,710.00
510100	Employee Disability Ins	4,599.00			4,599.00
510110	Empl Physicals/Pre Employment	2,775.00			2,775.00
510120	Union H&W	661,456.00			661,456.00
510130	UNION TRAINING	25,493.00			25,493.00
510140	Union Pension	224,887.00			224,887.00
510145	Mileage Reimbursement	3,803.00			3,803.00
520010	Salaries-Food Serv Dir	43,741.00		655.00	44,396.00
520020	Wages-cooks	137,621.00		(72.00)	137,549.00
520030	Wages Dietary Aides	217,378.00		(150.00)	217,228.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
520040	Dietician	39,206.00			39,206.00
520100	Raw Food	197,991.00			197,991.00
520120	Food Supplements	15,135.00			15,135.00
520140	Dietary Supplies	26,837.00			26,837.00
520160	Contract Svcs - Dietary	5,099.00			5,099.00
530010	Salaries - Houskpg Supv	0.00			0.00
530020	Salaries - Houskpg Staff	192,736.00		(1,003.00)	191,733.00
530120	Housekeeping Supplies	29,290.00			29,290.00
540020	Salaries - Laundry Staff	33,689.00		(1,920.00)	31,769.00
540100	Laundry Supplies	197.00			197.00
540120	Contract Svcs - Laundry	145,451.00			145,451.00
550010	Salaries-Maint Supervisor	50,571.00		(183.00)	50,388.00
550020	Wages-Maintenance Staff	26,653.00		246.00	26,899.00
550100	Maintenance Supplies	28,386.00			28,386.00
550110	Repairs & Maintenance	36,054.00			36,054.00
550120	Contract Svcs Maintenance	20,606.00			20,606.00
550130	Minor Equipment	102.00			102.00
550140	Pest Control	1,346.00			1,346.00
550145	Groundskeeing/Snow Removal	7,507.00			7,507.00
550150	Gas & Electric	113,135.00			113,135.00
550160	Fuel Oil	328.00			328.00
550170	Cable TV	1,347.00			1,347.00
550180	Water & Sewer	38,743.00			38,743.00
550190	Trash Removal	20,304.00			20,304.00
560010	Director Of Nursing	96,642.00		(4,244.00)	92,398.00
560020	ADNS	4,680.00			4,680.00
560030	RN Nursing Supervisor	450,764.00		6,297.00	457,061.00
560040	Nursing Scheduler	49,776.00		(368.00)	49,408.00
560060	MDS Coordinator	161,718.00		(4,751.00)	156,967.00
560090	Medical Records	33,678.00		(506.00)	33,172.00
560100	Infection Control	75,033.00			75,033.00
560110	Staff Development	55,101.00			55,101.00
562020	Salaries-RN	868.00			868.00
562030	Salaries-LPN	906,974.00		9,068.00	916,042.00
562040	Salaries - CNAs	1,147,672.00		2,686.00	1,150,358.00
562100	Medical Supplies	67,030.00			67,030.00
562110	PPD Medical Supplies	54,547.00			54,547.00
562140	Tube Feeding (Non Part B)	1,740.00			1,740.00
562160	Oxygen Supplies	7,138.00			7,138.00
564100	Contract Services - Pharmacy	6,897.00			6,897.00
564120	Over The Counter Drugs	2,135.00			2,135.00
564140	Prescription Drugs	155,224.00			155,224.00
566010	I.V. Therapy/RT Exp	53,206.00			53,206.00
566030	Contract Svcs - Med Director	72,000.00			72,000.00
566050	Contract Svcs - Physician	50.00			50.00
566060	Contract Svcs - Dental	6,840.00			6,840.00
566100	Medical Records Supplies	252.00			252.00
566120	Contract Svcs - Medical Records	6,897.00			6,897.00
566140	Patient Transportation	(136.00)			(136.00)
566160	Med Equip Rental	26,558.00			26,558.00
566180	Patient Expenses	55.00			55.00
566190	Lab Fees	15,834.00			15,834.00
566200	X-ray Services	8,039.00			8,039.00
566210	Patient Consolidated Billing	13,042.00			13,042.00
570010	Dir Rehab	13,417.00		(9,661.00)	3,756.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
570020	Salaries - Therapy Aides	1,821.00		(914.00)	907.00
570040	Rehab Contracted Services	83,858.00		(43,520.00)	40,338.00
570050	Salaries - PT	89,276.00		972.00	90,248.00
570055	Salaries - P.T.A.	114,215.00		(1,350.00)	112,865.00
570060	Physical Therapy Supplies	669.00			669.00
570070	Salaries ST Staff	34,730.00			34,730.00
570090	Salaries - OT	43,144.00		(337.00)	42,807.00
570100	Salaries - COTA	126,069.00		1,192.00	127,261.00
570110	Occupational Therapy Supplies	38.00			38.00
580010	Salaries - Activities Director	59,111.00		2,453.00	61,564.00
580020	Salaries - Activities -Staff	59,888.00		109.00	59,997.00
580100	Activities Supplies	4,296.00			4,296.00
580120	Entertainment/contr Services	2,845.00			2,845.00
590010	Salaries Social Svc Dir	51,545.00		(1,346.00)	50,199.00
590020	Salary Social Svc Staff	7,043.00		(108.00)	6,935.00
Marcum 101	Salaries - Assitant Administrator	0.00			0.00
Marcum 102	Salaries Dir Rehab - OT	0.00		3,144.00	3,144.00
Marcum 103	Salaries Dir Rehab - ST	0.00		642.00	642.00
Marcum 104	Salaries - Therapy Aides OT	0.00		759.00	759.00
Marcum 105	Salaries - Therapy Aides ST	0.00		155.00	155.00
Marcum 109	Employee Food	0.00		398.00	398.00
Marcum 110	Rehab Contracted Services - OT	0.00		38,434.00	38,434.00
Marcum 111	Rehab Contracted Services - ST	0.00		5,086.00	5,086.00
Marcum 115	Minor Equipment - A&G	0.00		574.00	574.00
Marcum 116	Chamber Dues	0.00		360.00	360.00
Marcum 118	Flu Vaccines - Medicare B	0.00		(2,911.00)	(2,911.00)
Marcum 119	Marketing Cell Phone	0.00		203.00	203.00
Marcum 120	Misc. Expense	0.00		1,070.00	1,070.00
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

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 Period Ending: **9/30/2017**
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 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
500010	Salaries Admin/AsstAdmin	127,489.00		38.00	127,527.00
			RJE - 1	38.00	
Subtotal [2] Administrators		127,489.00		38.00	127,527.00
Subgroup : [3] Assistant Administrator					
Marcum 101	Salaries - Assistant Administrator	0.00		0.00	0.00
			RJE - 1	(0.00)	
Subtotal [3] Assistant Administrator		0.00		0.00	0.00
Subgroup : [4] Other Administrative Salaries					
500040	Salaries - Business Office	130,953.00		967.00	131,920.00
			RJE - 1	967.00	
Subtotal [4] Other Administrative Salaries		130,953.00		967.00	131,920.00
Subgroup : [5A] Head Dietitian					
520040	Dietician	39,206.00		0.00	39,206.00
			RJE - 1	(0.00)	
Subtotal [5A] Head Dietitian		39,206.00		0.00	39,206.00
Subgroup : [5B] Food Service Supervisor					
520010	Salaries-Food Serv Dir	43,741.00		655.00	44,396.00
			RJE - 1	655.00	
Subtotal [5B] Food Service Supervisor		43,741.00		655.00	44,396.00
Subgroup : [5C] Dietary Workers					
520020	Wages-cooks	137,621.00		(72.00)	137,549.00
			RJE - 1	(72.00)	
520030	Wages Dietary Aides	217,378.00		(150.00)	217,228.00
			RJE - 1	(150.00)	
Subtotal [5C] Dietary Workers		354,999.00		(222.00)	354,777.00
Subgroup : [6A] Head Housekeeper					
530010	Salaries - Houskpg Supv	0.00		0.00	0.00
			RJE - 1	(0.00)	
Subtotal [6A] Head Housekeeper		0.00		0.00	0.00
Subgroup : [6B] Other Housekeeping Workers					
530020	Salaries - Houskpg Staff	192,736.00		(1,003.00)	191,733.00
			RJE - 1	(1,003.00)	
Subtotal [6B] Other Housekeeping Workers		192,736.00		(1,003.00)	191,733.00
Subgroup : [7A] Engineer or Chief of Maintenance					
550010	Salaries-Maint Supervisor	50,571.00		(183.00)	50,388.00
			RJE - 1	(183.00)	
Subtotal [7A] Engineer or Chief of Maintenance		50,571.00		(183.00)	50,388.00
Subgroup : [7B] Other Maintenance Workers					
550020	Wages-Maintenance Staff	26,653.00		246.00	26,899.00
			RJE - 1	246.00	
Subtotal [7B] Other Maintenance Workers		26,653.00		246.00	26,899.00
Subgroup : [8B] Other Laundry Workers					
540020	Salaries - Laundry Staff	33,689.00		(1,920.00)	31,769.00
			RJE - 1	(1,920.00)	
Subtotal [8B] Other Laundry Workers		33,689.00		(1,920.00)	31,769.00
Subgroup : [12A] Director of Nurses/Assistant Director					
560010	Director Of Nursng	96,642.00		(4,244.00)	92,398.00
			RJE - 1	(4,244.00)	
560020	ADNS	4,680.00		0.00	4,680.00
			RJE - 1	(0.00)	
Subtotal [12A] Director of Nurses/Assistant Director		101,322.00		(4,244.00)	97,078.00
Subgroup : [12B1] RNs - Direct Care					
560030	RN Nursing Supervisor	450,764.00		6,297.00	457,061.00
			RJE - 1	6,297.00	
562020	Salaries-RN	868.00		0.00	868.00
			RJE - 1	(0.00)	
Subtotal [12B1] RNs - Direct Care		451,632.00		6,297.00	457,929.00
Subgroup : [12B2] RNs - Administrative					
560040	Nursing Scheduler	49,776.00		(368.00)	49,408.00
			RJE - 1	(368.00)	
560060	MDS Coordinator	161,718.00		(4,751.00)	156,967.00
			RJE - 1	(4,751.00)	
560100	Infection Control	75,033.00		0.00	75,033.00

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 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2017</u>			<u>9/30/2017</u>
560110	Staff Development	55,101.00		0.00	55,101.00
			RJE - 1	(0.00)	
Subtotal [12B2] RNs - Administrative		<u>341,628.00</u>		<u>(5,119.00)</u>	<u>336,509.00</u>
Subgroup : [12C1] LPNs - Direct Care					
562030	Salaries-LPN	906,974.00		9,068.00	916,042.00
			RJE - 1	9,068.00	
Subtotal [12C1] LPNs - Direct Care		<u>906,974.00</u>		<u>9,068.00</u>	<u>916,042.00</u>
Subgroup : [12D] Aides and Attendants					
562040	Salaries - CNAs	1,147,672.00		2,686.00	1,150,358.00
			RJE - 1	2,686.00	
Subtotal [12D] Aides and Attendants		<u>1,147,672.00</u>		<u>2,686.00</u>	<u>1,150,358.00</u>
Subgroup : [12E] Physical Therapists					
570010	Dir Rehab	13,417.00		(9,661.00)	3,756.00
			RJE - 1	(5,875.00)	
			RJE - 2	(3,786.00)	
570020	Salaries - Therapy Aides	1,821.00		(914.00)	907.00
			RJE - 1	(0.00)	
			RJE - 2	(914.00)	
570050	Salaries - PT	89,276.00		972.00	90,248.00
			RJE - 1	972.00	
570055	Salaries - P.T.A.	114,215.00		(1,350.00)	112,865.00
			RJE - 1	(1,350.00)	
Subtotal [12E] Physical Therapists		<u>218,729.00</u>		<u>(10,953.00)</u>	<u>207,776.00</u>
Subgroup : [12F] Speech Therapists					
570070	Salaries ST Staff	34,730.00		0.00	34,730.00
Marcum 103	Salaries Dir Rehab - ST	0.00		642.00	642.00
			RJE - 2	642.00	
Marcum 105	Salaries - Therapy Aides ST	0.00		155.00	155.00
			RJE - 2	155.00	
Subtotal [12F] Speech Therapists		<u>34,730.00</u>		<u>797.00</u>	<u>35,527.00</u>
Subgroup : [12G] Occupational Therapists					
570090	Salaries - OT	43,144.00		(337.00)	42,807.00
			RJE - 1	(337.00)	
570100	Salaries - COTA	126,069.00		1,192.00	127,261.00
			RJE - 1	1,192.00	
Marcum 102	Salaries Dir Rehab - OT	0.00		3,144.00	3,144.00
			RJE - 2	3,144.00	
Marcum 104	Salaries - Therapy Aides OT	0.00		759.00	759.00
			RJE - 2	759.00	
Subtotal [12G] Occupational Therapists		<u>169,213.00</u>		<u>4,758.00</u>	<u>173,971.00</u>
Subgroup : [12H] Recreation Workers					
580010	Salaries - Activities Director	59,111.00		2,453.00	61,564.00
			RJE - 1	2,453.00	
580020	Salaries - Activities -Staff	59,888.00		109.00	59,997.00
			RJE - 1	109.00	
Subtotal [12H] Recreation Workers		<u>118,999.00</u>		<u>2,562.00</u>	<u>121,561.00</u>
Subgroup : [12M] Social Workers/Case Management					
590010	Salaries Social Svc Dir	51,545.00		(1,346.00)	50,199.00
			RJE - 1	(1,346.00)	
590020	Salary Social Svc Staff	7,043.00		(108.00)	6,935.00
			RJE - 1	(108.00)	
Subtotal [12M] Social Workers/Case Management		<u>58,588.00</u>		<u>(1,454.00)</u>	<u>57,134.00</u>
Subgroup : [12O] Other					
500050	Salaries Admissions	72,198.00		(19.00)	72,179.00
			RJE - 1	(19.00)	
510003	Accrued Benefits Exp - PTO ETO	2,451.00		(2,451.00)	0.00
			RJE - 1	(2,451.00)	
560090	Medical Records	33,678.00		(506.00)	33,172.00
			RJE - 1	(506.00)	
Subtotal [12O] Other		<u>108,327.00</u>		<u>(2,976.00)</u>	<u>105,351.00</u>
Total [10-A] Salaries and Wages		<u>4,657,851.00</u>		<u>0.00</u>	<u>4,657,851.00</u>
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
568060	Contract Svcs - Dental	6,840.00		0.00	6,840.00
				0.00	
Subtotal [2] Dentist		<u>6,840.00</u>		<u>0.00</u>	<u>6,840.00</u>
Subgroup : [3] Pharmacist					
564100	Contract Services - Pharmacy	6,897.00		0.00	6,897.00
				0.00	
Subtotal [3] Pharmacist		<u>6,897.00</u>		<u>0.00</u>	<u>6,897.00</u>

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [5A] PT - Resident Care					
570040	Rehab Contracted Services	83,858.00		(43,520.00)	40,338.00
			RJE - 6	(43,520.00)	
				(43,520.00)	40,338.00
Subtotal [5A] PT - Resident Care		83,858.00			
Subgroup : [8A] Medical Director					
566030	Contract Svcs - Med Director	72,000.00		0.00	72,000.00
Subtotal [8A] Medical Director		72,000.00		0.00	72,000.00
Subgroup : [9A] ST - Resident Care					
Marcum 111	Rehab Contracted Services - ST	0.00		5,086.00	5,086.00
			RJE - 6	5,086.00	
				5,086.00	5,086.00
Subtotal [9A] ST - Resident Care		0.00		5,086.00	5,086.00
Subgroup : [10A] OT - Resident Care					
Marcum 110	Rehab Contracted Services - OT	0.00		38,434.00	38,434.00
			RJE - 6	38,434.00	
				38,434.00	38,434.00
Subtotal [10A] OT - Resident Care		0.00		38,434.00	38,434.00
Subgroup : [12] Other					
566050	Contract Svcs - Physician	50.00		0.00	50.00
Subtotal [12] Other		50.00		0.00	50.00
Total [13-B] Professional Fees		169,645.00		0.00	169,645.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
510040	Workers' Compensation	320,804.00		0.00	320,804.00
Subtotal [1A1] Workmen's Compensation		320,804.00		0.00	320,804.00
Subgroup : [1A2] Disability Insurance					
510100	Employee Disability Ins	4,599.00		0.00	4,599.00
Subtotal [1A2] Disability Insurance		4,599.00		0.00	4,599.00
Subgroup : [1A3] Unemployment Insurance					
510020	Payroll Taxes - FUTA	12,383.00		0.00	12,383.00
510030	Payroll Taxes - SUTA	87,577.00		0.00	87,577.00
Subtotal [1A3] Unemployment Insurance		99,960.00		0.00	99,960.00
Subgroup : [1A4] Social Security (FICA)					
510010	Payroll Taxes - FICA	352,447.00		0.00	352,447.00
Subtotal [1A4] Social Security (FICA)		352,447.00		0.00	352,447.00
Subgroup : [1A5] Health Insurance					
510050	Group Health/dental Insurance	131,293.00		0.00	131,293.00
510120	Union H&W	661,456.00		0.00	661,456.00
Subtotal [1A5] Health Insurance		792,749.00		0.00	792,749.00
Subgroup : [1A6] Life Insurance					
510060	Employee Grp Life Insurance	2,360.00		0.00	2,360.00
Subtotal [1A6] Life Insurance		2,360.00		0.00	2,360.00
Subgroup : [1A7] Pensions					
510140	Union Pension	224,887.00		0.00	224,887.00
Subtotal [1A7] Pensions		224,887.00		0.00	224,887.00
Subgroup : [1A9] Other					
510110	Empl Physicals/Pre Employment	2,775.00		0.00	2,775.00
510130	UNION TRAINING	25,493.00		0.00	25,493.00
Subtotal [1A9] Other		28,268.00		0.00	28,268.00
Subgroup : [1C] Bad Debts					
500495	Bad Debt	55,464.00		0.00	55,464.00
Subtotal [1C] Bad Debts		55,464.00		0.00	55,464.00
Subgroup : [1D] Accounting and Auditing					
500320	Accounting Fees	15,229.00		0.00	15,229.00
Subtotal [1D] Accounting and Auditing		15,229.00		0.00	15,229.00
Subgroup : [1E] Legal					
500340	Legal Fees	29,005.00		0.00	29,005.00
Subtotal [1E] Legal		29,005.00		0.00	29,005.00
Subgroup : [1G] Office Supplies					
500260	Office Supplies	8,892.00		0.00	8,892.00
Subtotal [1G] Office Supplies		8,892.00		0.00	8,892.00
Subgroup : [1H1] Telephone and Telegraph					
500440	Telephone	17,019.00		(203.00)	16,816.00
			RJE - 8	(203.00)	

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2017</u>			<u>9/30/2017</u>
Subtotal [1H1] Telephone and Telegraph		<u>17,019.00</u>		<u>(203.00)</u>	<u>16,816.00</u>
Subgroup : [1K3] Resident Day User Fee					
500551 Provider Tax		590,010.00		0.00	590,010.00
Subtotal [1K3] Resident Day User Fee		<u>590,010.00</u>		<u>0.00</u>	<u>590,010.00</u>
Total [15] Expenditures Other than Salaries		<u>2,541,693.00</u>		<u>(203.00)</u>	<u>2,541,490.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
510080 Employ Benes - Non Pr		3,178.00	RJE - 5	(1,468.00)	1,710.00
Subtotal [2] Holiday Parties for Staff		<u>3,178.00</u>		<u>(1,468.00)</u>	<u>1,710.00</u>
Subgroup : [4] Employee Travel					
500180 Travel & Mileage		2,616.00		0.00	2,616.00
510145 Mileage Reimbursement		3,803.00		0.00	3,803.00
Subtotal [4] Employee Travel		<u>6,419.00</u>		<u>0.00</u>	<u>6,419.00</u>
Subgroup : [5] Education Expense					
500460 Meetings & Seminars		200.00		0.00	200.00
Subtotal [5] Education Expense		<u>200.00</u>		<u>0.00</u>	<u>200.00</u>
Subgroup : [M1] Advertising Help Wanted					
500150 Advertising - Help Wanted		1,013.00		0.00	1,013.00
Subtotal [M1] Advertising Help Wanted		<u>1,013.00</u>		<u>0.00</u>	<u>1,013.00</u>
Subgroup : [M3] Advertising Other					
500480 Advertising - Promotional		6,194.00	RJE - 9	24.00	6,218.00
500485 Business Development		2,677.00		24.00	2,677.00
Marcum 119 Marketing Cell Phone		0.00		0.00	203.00
Subtotal [M3] Advertising Other		<u>8,871.00</u>	RJE - 8	<u>203.00</u>	<u>9,098.00</u>
Subgroup : [M5] Medical Records					
566100 Medical Records Supplies		252.00		0.00	252.00
566120 Contract Svcs - Medical Records		6,897.00		0.00	6,897.00
Subtotal [M5] Medical Records		<u>7,149.00</u>		<u>0.00</u>	<u>7,149.00</u>
Subgroup : [M7] Postage					
500280 Postage		2,011.00		0.00	2,011.00
Subtotal [M7] Postage		<u>2,011.00</u>		<u>0.00</u>	<u>2,011.00</u>
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 116 Chamber Dues		0.00	RJE - 4	360.00	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		15,824.00	RJE - 4	(360.00)	15,464.00
Subtotal [M9] Subscriptions		<u>15,824.00</u>		<u>(360.00)</u>	<u>15,464.00</u>
Subgroup : [M11] Services Provided by Contract					
500220 Data Proc ADP		24,640.00		0.00	24,640.00
500330 Contract Svcs - Office		42,906.00		0.00	42,906.00
500332 Contract Svcs - IT Support		7,377.00		0.00	7,377.00
500360 Consulting Other		9,818.00		0.00	9,818.00
Subtotal [M11] Services Provided by Contract		<u>84,741.00</u>		<u>0.00</u>	<u>84,741.00</u>
Subgroup : [M12] Administrative Management Services					
500800 Management Fee-JACC Related		218,939.00		0.00	218,939.00
Subtotal [M12] Administrative Management Services		<u>218,939.00</u>		<u>0.00</u>	<u>218,939.00</u>
Subgroup : [M13] Other					
500200 Bank Charges		12,256.00		0.00	12,256.00
500400 Business License Fee		3,638.00		0.00	3,638.00
500420 Licenses & Permits		549.00	RJE - 9	(24.00)	525.00
500490 Fines & Penalties		49,599.00		(24.00)	49,599.00
Marcum 109 Employee Food		0.00		0.00	398.00
Marcum 115 Minor Equipment - A&G		0.00	RJE - 5	398.00	398.00
Marcum 120 Misc. Expense		0.00	RJE - 7	574.00	574.00
Subtotal [M13] Other		<u>66,042.00</u>	RJE - 5	<u>1,070.00</u>	<u>1,070.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>414,387.00</u>		<u>2,018.00</u>	<u>415,164.00</u>

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 Period Ending: **9/30/2017**
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 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
520100	Raw Food	197,991.00		0.00	197,991.00
Subtotal [2A1] Raw Food		<u>197,991.00</u>		<u>0.00</u>	<u>197,991.00</u>
Subgroup : [2A2]	Non-Food Supplies				
520120	Food Supplements	15,135.00		0.00	15,135.00
520140	Dietary Supplies	26,837.00		0.00	26,837.00
Subtotal [2A2] Non-Food Supplies		<u>41,972.00</u>		<u>0.00</u>	<u>41,972.00</u>
Subgroup : [2B]	Purchased Services				
520160	Contract Svcs - Dietary	5,099.00		0.00	5,099.00
Subtotal [2B] Purchased Services		<u>5,099.00</u>		<u>0.00</u>	<u>5,099.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>245,062.00</u>		<u>0.00</u>	<u>245,062.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
540120	Contract Svcs - Laundry	145,451.00		0.00	145,451.00
Subtotal [3B] Purchased Services		<u>145,451.00</u>		<u>0.00</u>	<u>145,451.00</u>
Subgroup : [3D]	Other				
540100	Laundry Supplies	197.00		0.00	197.00
Subtotal [3D] Other		<u>197.00</u>		<u>0.00</u>	<u>197.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>145,648.00</u>		<u>0.00</u>	<u>145,648.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
530120	Housekeeping Supplies	29,290.00		0.00	29,290.00
Subtotal [4A1] In-House Care Supplies		<u>29,290.00</u>		<u>0.00</u>	<u>29,290.00</u>
Subgroup : [5A2]	Purchased from				
564140	Prescription Drugs	155,224.00		0.00	155,224.00
Subtotal [5A2] Purchased from		<u>155,224.00</u>		<u>0.00</u>	<u>155,224.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
564120	Over The Counter Drugs	2,135.00		0.00	2,135.00
Subtotal [5B] Medicine Cabinet Drugs		<u>2,135.00</u>		<u>0.00</u>	<u>2,135.00</u>
Subgroup : [5C]	Medical and Therapeutic Supplies				
562100	Medical Supplies	67,030.00		0.00	67,030.00
Subtotal [5C] Medical and Therapeutic Supplies		<u>67,030.00</u>		<u>0.00</u>	<u>67,030.00</u>
Subgroup : [5D]	Ambulance/Limousine				
566140	Patient Transportation	(136.00)		0.00	(136.00)
Subtotal [5D] Ambulance/Limousine		<u>(136.00)</u>		<u>0.00</u>	<u>(136.00)</u>
Subgroup : [5E2]	Oxygen - Other				
562160	Oxygen Supplies	7,138.00		0.00	7,138.00
Subtotal [5E2] Oxygen - Other		<u>7,138.00</u>		<u>0.00</u>	<u>7,138.00</u>
Subgroup : [5F]	X-Rays and related radiological				
566200	X-ray Services	8,039.00		0.00	8,039.00
Subtotal [5F] X-Rays and related radiological		<u>8,039.00</u>		<u>0.00</u>	<u>8,039.00</u>
Subgroup : [5H]	Laboratory				
566190	Lab Fees	15,834.00		0.00	15,834.00
Subtotal [5H] Laboratory		<u>15,834.00</u>		<u>0.00</u>	<u>15,834.00</u>
Subgroup : [5I]	Recreation				
550170	Cable TV	1,347.00		0.00	1,347.00
580100	Activities Supplies	4,296.00		0.00	4,296.00
580120	Entertainment/contr Services	2,845.00		0.00	2,845.00
Subtotal [5I] Recreation		<u>8,488.00</u>		<u>0.00</u>	<u>8,488.00</u>
Subgroup : [5J]	Other				
562110	PPD Medical Supplies	54,547.00		0.00	54,547.00
562140	Tube Feeding (Non Part B)	1,740.00		0.00	1,740.00
566010	I.V. Therapy/RT Exp	53,206.00		0.00	53,206.00
566160	Med Equip Rental	26,558.00		0.00	26,558.00
566180	Patient Expenses	55.00		0.00	55.00
566210	Patient Consolidated Billing	13,042.00		0.00	13,042.00
570060	Physical Therapy Supplies	669.00		0.00	669.00
570110	Occupational Therapy Supplies	38.00		0.00	38.00
Subtotal [5J] Other		<u>149,855.00</u>		<u>0.00</u>	<u>149,855.00</u>
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		<u>442,897.00</u>		<u>0.00</u>	<u>442,897.00</u>
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
550100	Maintenance Supplies	28,386.00		0.00	28,386.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
550110	Repairs & Maintenance	36,054.00		0.00	36,054.00
550130	Minor Equipment	102.00		0.00	102.00
Subtotal [6A] Repairs and Maintenance		64,542.00		0.00	64,542.00
Subgroup : [6B] Heat					
550160	Fuel Oil	328.00		0.00	328.00
Subtotal [6B] Heat		328.00		0.00	328.00
Subgroup : [6C] Light & Power					
550150	Gas & Electric	113,135.00		0.00	113,135.00
Subtotal [6C] Light & Power		113,135.00		0.00	113,135.00
Subgroup : [6D] Water					
550180	Water & Sewer	38,743.00		0.00	38,743.00
Subtotal [6D] Water		38,743.00		0.00	38,743.00
Subgroup : [6E] Equipment Lease					
500310	Rental Of Equipment	4,510.00		(574.00)	3,936.00
Subtotal [6E] Equipment Lease		4,510.00	RJE - 7	(574.00)	3,936.00
Subgroup : [6F] Other					
550120	Contract Svcs Maintenance	20,606.00		0.00	20,606.00
550140	Pest Control	1,346.00		0.00	1,346.00
550145	Groundskeeping/Snow Removal	7,507.00		0.00	7,507.00
550190	Trash Removal	20,304.00		0.00	20,304.00
Subtotal [6F] Other		49,763.00		0.00	49,763.00
Subgroup : [7C] Non-movable Equipment					
501100	Deprec FF&E	2,128.00		0.00	2,128.00
Subtotal [7C] Non-movable Equipment		2,128.00		0.00	2,128.00
Subgroup : [7D] Movable Equipment					
501400	Amortization Software	322.00		0.00	322.00
Subtotal [7D] Movable Equipment		322.00		0.00	322.00
Subgroup : [8A] Organization Expense					
501500	Amortization Loan Acquisition	18,189.00		0.00	18,189.00
501550	Amort - Lease Acq Costs	2,700.00		0.00	2,700.00
Subtotal [8A] Organization Expense		20,889.00		0.00	20,889.00
Subgroup : [8C] Leasehold Improvements					
501300	Depr-Leasehold Improvmts	9,163.00		0.00	9,163.00
Subtotal [8C] Leasehold Improvements		9,163.00		0.00	9,163.00
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	113,619.00		0.00	113,619.00
Subtotal [10B] Real estate taxes paid by lessor		113,619.00		0.00	113,619.00
Subgroup : [10C] Personal property taxes					
500520	Taxes - Personal Property	76,964.00		0.00	76,964.00
Subtotal [10C] Personal property taxes		76,964.00		0.00	76,964.00
Total [22] Maintenance and Property		1,019,898.00		(574.00)	1,019,324.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
502000	Interest - Working Cap	128,417.00		0.00	128,417.00
502050	Interest - Capitalized Lease	6,797.00		0.00	6,797.00
502100	Interest Insurance Finance	1,267.00		0.00	1,267.00
502150	Interest-Other	119,302.00		0.00	119,302.00
Subtotal [12D] Other Interest Expense		255,783.00		0.00	255,783.00
Subgroup : [14A] Insurance on Property					
500530	Insurance - Property	17,038.00		0.00	17,038.00
Subtotal [14A] Insurance on Property		17,038.00		0.00	17,038.00
Subgroup : [14C3] Other					
500450	Insurance - Non Property	63,709.00		0.00	63,709.00
Subtotal [14C3] Other		63,709.00		0.00	63,709.00
Total [27] Interest and Insurance		336,530.00		0.00	336,530.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
400100	Room & Board - MD	(9,382,557.00)		0.00	(9,382,557.00)
Subtotal [1A] Medicaid Residents (CT only)		(9,382,557.00)		0.00	(9,382,557.00)

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Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Subgroup : [1B] Medicaid room and board contractual allowance					
400155	Cont Allowance R&B- MD	2,912,455.00		0.00	2,912,455.00
Subtotal [1B] Medicaid room and board contractual allowance		2,912,455.00		0.00	2,912,455.00
Subgroup : [3A] Medicare Residents (All inclusive)					
400200	Room & Board - MA	(1,144,980.00)		0.00	(1,144,980.00)
400272	Room & Board - M MA	213.00		0.00	213.00
Subtotal [3A] Medicare Residents (All inclusive)		(1,144,767.00)		0.00	(1,144,767.00)
Subgroup : [3B] Medicare room and board contractual allowance					
400255	Cont Allowance R&B MA	(744,775.00)		0.00	(744,775.00)
Subtotal [3B] Medicare room and board contractual allowance		(744,775.00)		0.00	(744,775.00)
Subgroup : [4A] Private-pay residents and other					
400000	Room & Board - PVT	(563,159.00)		0.00	(563,159.00)
400300	Room & Board - Hospice	(3,900.00)		0.00	(3,900.00)
400400	Room & Board - Mg	(58,485.00)		0.00	(58,485.00)
Subtotal [4A] Private-pay residents and other		(625,544.00)		0.00	(625,544.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
400055	Contractual Allow (R&B)-PVT	7,830.00		0.00	7,830.00
400355	Cont Allowance R&B - Hospice	(1,894.00)		0.00	(1,894.00)
400455	Cont Allowance-R&B Mg	(21,921.00)		0.00	(21,921.00)
Subtotal [4B] Private-pay room and board contractual allowance		(15,985.00)		0.00	(15,985.00)
Subgroup : [5A] Prescription Drugs - Medicare					
400220	Pharmacy - MA	(152,662.00)		0.00	(152,662.00)
Subtotal [5A] Prescription Drugs - Medicare		(152,662.00)		0.00	(152,662.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
400120	Pharmacy - MD	(30,059.00)		0.00	(30,059.00)
400320	Pharmacy- Hospice	(62.00)		0.00	(62.00)
400420	Pharmacy - Mg	(8,118.00)		0.00	(8,118.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(38,239.00)		0.00	(38,239.00)
Subgroup : [7A] Physical Therapy - Medicare					
400235	Physical Therapy - MA	(268,999.00)		0.00	(268,999.00)
400635	Physical Therapy - Medicare B	(266,457.00)		0.00	(266,457.00)
Subtotal [7A] Physical Therapy - Medicare		(535,456.00)		0.00	(535,456.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
400135	Physical Therapy - MD	(51,689.00)		0.00	(51,689.00)
400435	Physical Therapy - Mg	(14,371.00)		0.00	(14,371.00)
Subtotal [7C] Physical Therapy - Non-medicare		(66,060.00)		0.00	(66,060.00)
Subgroup : [8A] Speech Therapy - Medicare					
400245	Speech Therapy - MA	(35,320.00)		0.00	(35,320.00)
400645	Speech Therapy - Medicare B	(42,133.00)		0.00	(42,133.00)
Subtotal [8A] Speech Therapy - Medicare		(77,453.00)		0.00	(77,453.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
400145	Speech Therapy - MD	(8,737.00)		0.00	(8,737.00)
Subtotal [8C] Speech Therapy - Non-medicare		(8,737.00)		0.00	(8,737.00)
Subgroup : [9A] Occupational Therapy - Medicare					
400240	Occupational Therapy - MA	(248,432.00)		0.00	(248,432.00)
400640	Occup Therapy - Medicare B	(192,714.00)		0.00	(192,714.00)
Subtotal [9A] Occupational Therapy - Medicare		(441,146.00)		0.00	(441,146.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
400040	Occupational Therapy-PVT	(11,100.00)		0.00	(11,100.00)
400140	Occupational Therapy - MD	(46,631.00)		0.00	(46,631.00)
400440	Occupational Therapy - Mg	(16,005.00)		0.00	(16,005.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(73,736.00)		0.00	(73,736.00)
Subgroup : [10A] Other - Medicare					
400215	Lab - MA	(37,711.00)		0.00	(37,711.00)
400230	X-Ray - MA	(6,084.00)		0.00	(6,084.00)
400260	Cont Allowance Ancillaries MA	753,183.00		0.00	753,183.00
400269	Sequester Med A	31,409.00		0.00	31,409.00
400270	Pr Yr Revenue Adj Medicare (MA)	(1.00)		0.00	(1.00)
400276	IV Therapy - M MA	(4,987.00)		0.00	(4,987.00)
400289	Contr Allow-Ancillaries M MA	4,987.00		0.00	4,987.00
400660	C/A Ancillaries - Medicare B	77,769.00		0.00	77,769.00
400669	Sequester Med B	5,843.00		0.00	5,843.00
Marcum 118	Flu Vaccines - Medicare B	0.00		(2,911.00)	(2,911.00)
Subtotal [10A] Other - Medicare		824,408.00	RJE - 10	(2,911.00)	821,497.00

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Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Subgroup : [10B] Other - Non-medicare					
400047	Ancillaries - PVT	(3.00)		0.00	(3.00)
400060	Cont Allowance-Ancillaries PVT	685.00		0.00	685.00
400115	Lab - MD	(328.00)		0.00	(328.00)
400125	IV Therapy - MD	(1,860.00)		0.00	(1,860.00)
400130	X-Ray - MD	(685.00)		0.00	(685.00)
400160	Cont Allowance-Ancillaries MD	139,303.00		0.00	139,303.00
400265	Contr Allowance BC/BS Disc - MA	295.00		0.00	295.00
400360	Contract Allow- Hospice	(104.00)		0.00	(104.00)
400415	Lab - Managed Care	(2,508.00)		0.00	(2,508.00)
400425	IV Therapy - Managed Care	(1,113.00)		0.00	(1,113.00)
400430	X-Ray - Managed Care	(300.00)		0.00	(300.00)
400460	Contr Allow - Ancillaries - Mg	43,157.00		0.00	43,157.00
Subtotal [10B] Other - Non-medicare		176,539.00		0.00	176,539.00
Subgroup : [15] Interest Income					
400870	Interest Income	(14.00)		0.00	(14.00)
Subtotal [15] Interest Income		(14.00)		0.00	(14.00)
Subgroup : [18] Other Revenue					
400170	Prior Year - Revenue	3,767.00		0.00	3,767.00
400860	Miscellaneous Revenue	(2,911.00)		2,911.00	0.00
Subtotal [18] Other Revenue		856.00	RJE - 10	2,911.00	3,767.00
Total [30] Statement of Revenue		(9,392,873.00)		0.00	(9,392,873.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100010	Petty Cash	2,000.00		0.00	2,000.00
100020	Cash - Operating	(197,651.00)		0.00	(197,651.00)
100025	Cash - Savings Institute & Trust	755.00		0.00	755.00
100050	Patient Funds Account	32,542.00		0.00	32,542.00
100060	Resident Trust Fund Advances	390.00		0.00	390.00
Subtotal [A1] Cash		(161,964.00)		0.00	(161,964.00)
Subgroup : [A2] Resident Accounts Receivable					
100070	A/R - Medicaid	952,833.00		0.00	952,833.00
100075	A/R - Medicare A	352,834.00		0.00	352,834.00
100080	A/R - Managed Care	45,594.00		0.00	45,594.00
100085	A/R - Private	33,347.00		0.00	33,347.00
100090	A/R - Medicare B	87,105.00		0.00	87,105.00
100095	A/R - Other	(430.00)		0.00	(430.00)
100105	Allowance - Doubtful Accounts	(5,933.00)		0.00	(5,933.00)
Subtotal [A2] Resident Accounts Receivable		1,465,350.00		0.00	1,465,350.00
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	18,921.00		0.00	18,921.00
100410	Prepaid Insurance	164,629.00		0.00	164,629.00
Subtotal [A5] Prepaid Expenses		183,550.00		0.00	183,550.00
Subgroup : [A8] Other Current Assets					
100326	Due to/from HUD Reserve	310.00		0.00	310.00
200069	Patient Refund	16,414.00		0.00	16,414.00
Subtotal [A8] Other Current Assets		16,724.00		0.00	16,724.00
Subgroup : [B4] Leasehold Improvements					
100500	Leasehold Improvements	241,294.00		0.00	241,294.00
100600	Accum Amort - Leasehold Imp	(10,367.00)		0.00	(10,367.00)
Subtotal [B4] Leasehold Improvements		230,927.00		0.00	230,927.00
Subgroup : [B5] Non-Movable Equipment					
100510	Furniture Fixtures & Equipment	17,709.00		0.00	17,709.00
100610	Accum Depr - F F & E	(2,885.00)		0.00	(2,885.00)
Subtotal [B5] Non-Movable Equipment		14,824.00		0.00	14,824.00
Subgroup : [B6] Movable Equipment					
100515	FF&E Capitalized Lease	43,106.00		0.00	43,106.00
100530	Computer Equip & Software	2,395.00		0.00	2,395.00
100630	Accum Amort - Software	(758.00)		0.00	(758.00)
Subtotal [B6] Movable Equipment		44,743.00		0.00	44,743.00
Subgroup : [B9] Other Fixed Assets					
100590	Construction-in-Progress	5,564.00		0.00	5,564.00
Subtotal [B9] Other Fixed Assets		5,564.00		0.00	5,564.00

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Subgroup : [D1] Deferred Deposits					
100700	Deposits	105,092.00		0.00	105,092.00
Subtotal [D1] Deferred Deposits		105,092.00		0.00	105,092.00
Subgroup : [D2] Escrow Deposits					
100440	Real Estate Tax Escrow	(7,386.00)		0.00	(7,386.00)
Subtotal [D2] Escrow Deposits		(7,386.00)		0.00	(7,386.00)
Subgroup : [D3] Organization Expense					
100711	Lease Acquisition Costs - HUD	40,500.00		0.00	40,500.00
100715	Accum Amort - Lease Acq Cost	(5,625.00)		0.00	(5,625.00)
100720	Loan Acquisition Cost	109,136.00		0.00	109,136.00
100725	Accum Amort - Loan Acquisition	(18,189.00)		0.00	(18,189.00)
Subtotal [D3] Organization Expense		125,822.00		0.00	125,822.00
Subgroup : [D6] Loans to Owners or Related Parties					
100394	Due To/From JACC Mgmt	5,136,800.00		0.00	5,136,800.00
Subtotal [D6] Loans to Owners or Related Parties		5,136,800.00		0.00	5,136,800.00
Total [31-32] Assets		7,186,434.00		0.00	7,186,434.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
200000	Accounts Payable	(1,088,096.00)		0.00	(1,088,096.00)
200010	Accrued Accounts Payable	(81,570.00)		0.00	(81,570.00)
Subtotal [A1] Trade Accounts Payable		(1,169,666.00)		0.00	(1,169,666.00)
Subgroup : [A2] Note Payable					
200110	Note Payable - Ins. Financing	(4,886.00)		0.00	(4,886.00)
200150	Note Payable-Landlord-Current	(13,500.00)		0.00	(13,500.00)
200180	Capital Lease - Balboa	(40,209.00)		0.00	(40,209.00)
Subtotal [A2] Note Payable		(58,595.00)		0.00	(58,595.00)
Subgroup : [A4] Accrued Payroll					
200020	Accrued Payroll	(88,474.00)		0.00	(88,474.00)
200065	Payroll Adjustments	2,180.00		0.00	2,180.00
Subtotal [A4] Accrued Payroll		(86,294.00)		0.00	(86,294.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
200025	Accrued Payroll Taxes	(7,168.00)		0.00	(7,168.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(7,168.00)		0.00	(7,168.00)
Subgroup : [A10] Interest Payable					
200040	Interest Payable	(5,481.00)		0.00	(5,481.00)
Subtotal [A10] Interest Payable		(5,481.00)		0.00	(5,481.00)
Subgroup : [A12] Other Current Liabilities					
200015	Accrued Provider Tax Payable	(115,023.00)		0.00	(115,023.00)
200026	Vol EE Ben Deductions	(168.00)		0.00	(168.00)
200027	Payroll Suspense	(1,221.00)		0.00	(1,221.00)
200028	Vol EE 401K & HSA Deductions	(442.00)		0.00	(442.00)
200045	Union Dues Withholding	(4,093.00)		0.00	(4,093.00)
200055	Rent Accrual	(12,500.00)		0.00	(12,500.00)
200060	Accrued Benefits	(77,314.00)		0.00	(77,314.00)
200070	Patient Funds Liability	(32,542.00)		0.00	(32,542.00)
200116	LOC- CNH LOC	(762,566.00)		0.00	(762,566.00)
Subtotal [A12] Other Current Liabilities		(1,005,869.00)		0.00	(1,005,869.00)
Subgroup : [B3] Loans from Owners or Related Parties					
100371	Due To/from JACC Healthcare	(1,053,005.00)		0.00	(1,053,005.00)
100392	Due to/From Windham	(5,122,567.00)		0.00	(5,122,567.00)
Subtotal [B3] Loans from Owners or Related Parties		(6,175,572.00)		0.00	(6,175,572.00)
Total [33-34] Liabilities		(8,508,645.00)		0.00	(8,508,645.00)
Group : [35] Equity					
Subgroup : [B5] Cumulated Earnings					
32000	Retained Earnings	741,473.00		0.00	741,473.00
Subtotal [B5] Cumulated Earnings		741,473.00		0.00	741,473.00
Total [35] Equity		741,473.00		0.00	741,473.00
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: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		I.01		
To allocate the PTO/ETO account				
500010	Salaries Admin/AsstAdmin		38.00	
500040	Salaries - Business Office		967.00	
520010	Salaries-Food Serv Dir		655.00	
550020	Wages-Maintenance Staff		246.00	
560030	RN Nursing Supervisor		6,297.00	
562030	Salaries-LPN		9,068.00	
562040	Salaries - CNAs		2,686.00	
570050	Salaries - PT		972.00	
570100	Salaries - COTA		1,192.00	
580010	Salaries - Activities Director		2,453.00	
580020	Salaries - Activities -Staff		109.00	
500050	Salaries Admissions			19.00
510003	Accrued Benefits Exp - PTO ETO			2,451.00
520020	Wages-cooks			72.00
520030	Wages Dietary Aides			150.00
520040	Dietician			
530010	Salaries - Houskpg Supv			
530020	Salaries - Houskpg Staff			1,003.00
540020	Salaries - Laundry Staff			1,920.00
550010	Salaries-Maint Supervisor			183.00
560010	Director Of Nursing			4,244.00
560020	ADNS			
560040	Nursing Scheduler			368.00
560060	MDS Coordinator			4,751.00
560090	Medical Records			506.00
560110	Staff Development			
562020	Salaries-RN			
570010	Dir Rehab			5,875.00
570020	Salaries - Therapy Aides			
570055	Salaries - P.T.A.			1,350.00
570090	Salaries - OT			337.00
590010	Salaries Social Svc Dir			1,346.00
590020	Salary Social Svc Staff			108.00
Marcum 101	Salaries - Assitant Administrator			
Total			24,683.00	24,683.00
Reclassifying Journal Entries JE # 2		I.01		
To allocate the Director of Rehab and Therapy Aides between PT, OT & ST				
Marcum 102	Salaries Dir Rehab - OT		3,144.00	
Marcum 103	Salaries Dir Rehab - ST		642.00	
Marcum 104	Salaries - Therapy Aides OT		759.00	
Marcum 105	Salaries - Therapy Aides ST		155.00	
570010	Dir Rehab			3,786.00
570020	Salaries - Therapy Aides			914.00
Total			4,700.00	4,700.00

Client: **JACCWIN - JACC WINDHAM - MO A/S**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 4		E.01 - 500240		
To reclass dues and licenses from the subscriptions line				
Marcum 116	Chamber Dues		360.00	
500240	Dues & Subscriptions			360.00
Total			360.00	360.00
Reclassifying Journal Entries JE # 5		N.01		
To reclass misc. exp and food for employees				
Marcum 109	Employee Food		398.00	
Marcum 120	Misc. Expense		1,070.00	
510080	Employ Benes - Non Pr			1,468.00
Total			1,468.00	1,468.00
Reclassifying Journal Entries JE # 6		E.01 - profees		
To reclass contracted rehab services to OT & ST				
Marcum 110	Rehab Contracted Services -		38,434.00	
Marcum 111	Rehab Contracted Services -		5,086.00	
570040	Rehab Contracted Services			43,520.00
Total			43,520.00	43,520.00
Reclassifying Journal Entries JE # 7		E.01 - 500310		
To reclass the copier maintenance fees from the leased equipment line				
Marcum 115	Minor Equipment - A&G		574.00	
500310	Rental Of Equipment			574.00
Total			574.00	574.00
Reclassifying Journal Entries JE # 8		E.01 - 500440		
To reclass cell phone expenses and cable TV from the telephone line PDW Mary Christian-Hein				
Marcum 119	Marketing Cell Phone		203.00	
500440	Telephone			203.00
Total			203.00	203.00
Reclassifying Journal Entries JE # 9		E.01 - 500420		
To reclass advertising expense				
500480	Advertising - Promotional		24.00	
500420	Licenses & Permits			24.00
Total			24.00	24.00
Reclassifying Journal Entries JE # 10		E.01 - 400860		
To reclass Medicare flu-shots				

Client: **JACCWIN - JACC WINDHAM - MO A/S**
Engagement: **Medicaid - JACC Healthcare Center of Norwich**
Period Ending: **9/30/2017**
Trial Balance: **A.01 - TB-CCNH**
Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
400860	Miscellaneous Revenue		2,911.00	
Marcum 118	Flu Vaccines - Medicare B			2,911.00
Total			2,911.00	2,911.00



Provider Name: JACC Healthcare Center of Norwich
 Provider Number: 000010413
 Period Ended: 9/30/17

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: