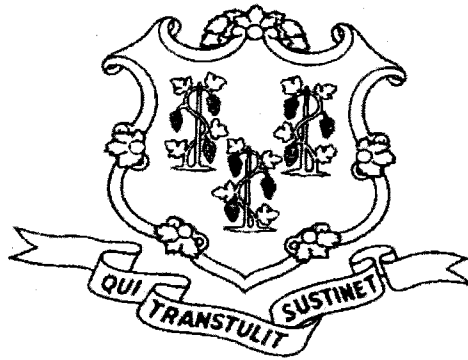


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 10/1/2017	Report for Year Ending 9/30/2018

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 9/30/2018	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, 2017 and ending September 30, 2018, 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) James Dahl			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 10/1/2017	To 9/30/2018
Address of Facility 60 Crouch Ave, Norwich, CT 06360-7329				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2019	
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.

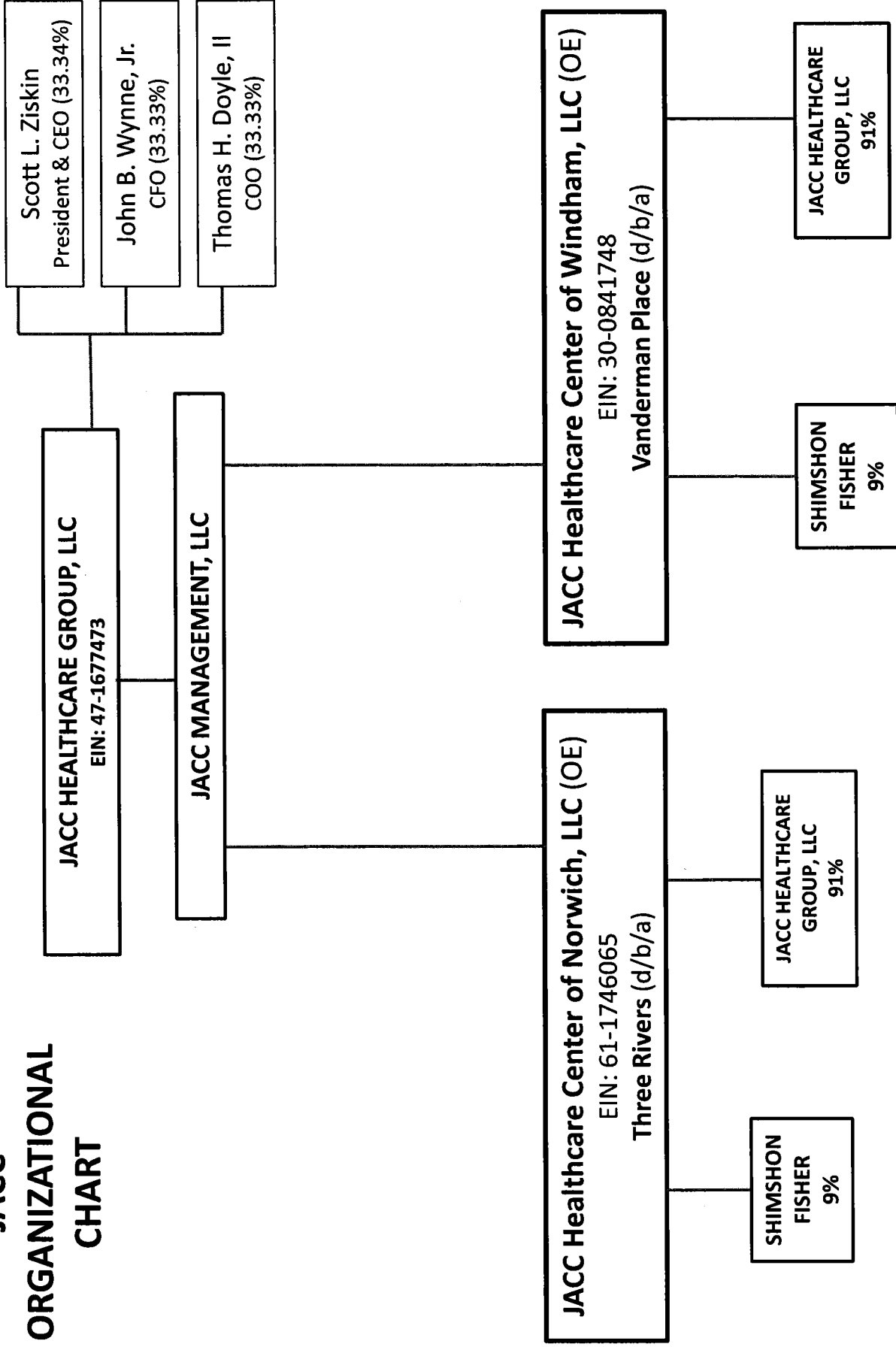
Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

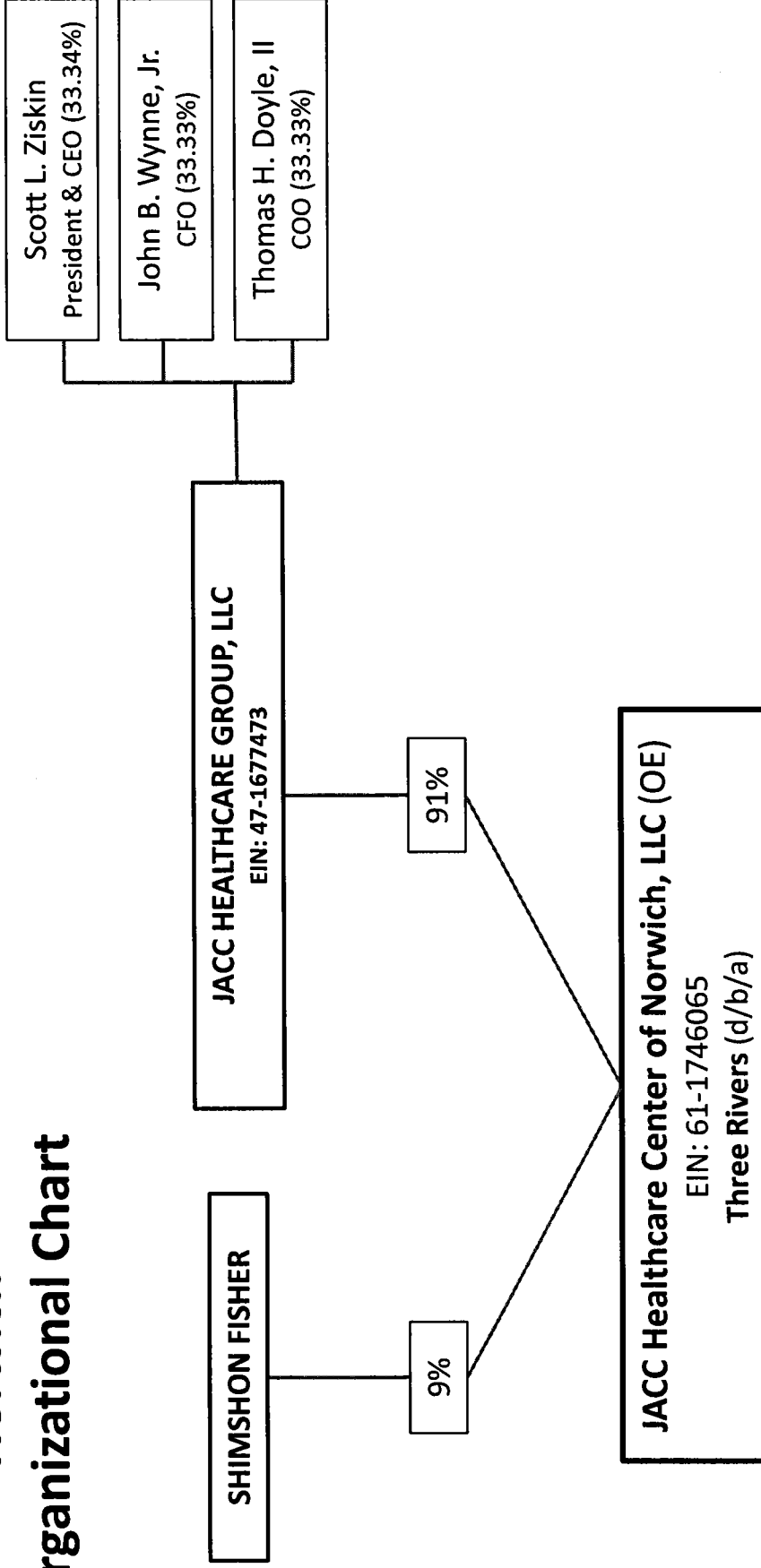
General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-889-2631		Report for Year Ended 9/30/2018	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 James Dahl		Nursing Home Administrator's License No.:	1840	
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 9/30/2018	Page 3A	of 37
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				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
JACC Management, LLC	CT 06787	<input checked="" type="radio"/>	<input type="radio"/>	Management Company	Pg. 16 / Line m12	217,826	227,398
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	34,614	34,614
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	32,980	32,980
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	4,364	4,364
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Social Svcs Director	Pg. 10 / Line 12m	9,860	9,860
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>	Payroll Charges - Food Svcs Director	Pg. 10 / Line 5b	172	172
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2018	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	9/30/2018		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	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"/>	Dish Washer	N/A - Lease was assumed	N/A - Lease was assumed	1,366	1,366
Pitney Bowes, Inc., 3001 Summer St., Stamford CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	Postage machine	N/A - Lease was assumed	N/A - Lease was assumed	71	71
A&A Office Systems (Assumed Welis Fargo)	<input type="radio"/>	<input checked="" type="radio"/>	Copier	N/A - Lease purchased from	N/A - Lease purchased	1,411	1,411
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?					<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***
						2,848	

* 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 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare cost reports, Advisory reimbursement consulting	\$ 15,708
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 15,708

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

- Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Goldman, Gruder & Woods, LLC 2 Treasurer / State Marshsall 3 Davis, Malm & D'agostine, P.C. 4 American Arbitration Association 5	Telephone Number 203-899-8900 Various 617-367-2500
--	---

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

- 1 200 Connecticut Ave, Norwalk, CT 06854
2 Various
3 1 Boston Place, 37th Floor, Boston, MA 02108
4
5

Services Provided by This Firm (*describe fully*)

1 Legal paid to collect A/R (Disallowed on Pg. 28)	\$ 60
2 Probate/Conservatorship/collections (Disallowed on Pg. 28)	\$ 2,564
3 RE valuation work to reduce RE taxes (Disallowed on Pg. 28)	\$ 19,346
4 Union EE Grievance	\$ 500
5	\$
	Charge for Services Provided
	\$ 22,470

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

- Yes No Page 15, Line 1c

Schedule of Resident Statistics

Name of Facility	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Report for Year Ended 9/30/2018			Page 8 of 37
					License No. 2398			
					Period 10/1 Thru 6/30	Period 7/1 Thru 9/30		
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	81	81			81	83		
B. As of midnight of THIS report period	75	75			83	75		
3. Total Number of Days Care Provided During Period								
A. Medicare	3,799	3,799			2,961	2,961		838
B. Medicaid (Conn.)	25,787	25,787			19,627	19,627		6,160
C. Medicaid (other states)								
D. Private Pay	1,420	1,420			1,099	1,099		321
E. State SSI for RCH								
F. Other (Specify) Managed Care	105	105			91	91		14
G. Total Care Days During Period (3A thru F)	31,111	31,111			23,778	23,778		7,333
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days								
B. Other Bed Reserve Days								
5. Total Resident Days (3G + 4A + 4B)	31,111	31,111			23,778	23,778		7,333

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2018	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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	8	64		3				
Per Diem Rate								
a. One bed rm.	Various	246.27		385.00				
b. Two bed rms.	Various	246.27		355.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,941	4,941		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,704	1,704		
2. Restorative Treatments				
C. Other	7,920	7,920		
D. Total Physical Therapy Treatments	14,565	14,565		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	651	651		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	380	380		
2. Restorative Treatments				
C. Other	939	939		
D. Total Speech Therapy Treatments	1,970	1,970		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,830	2,830		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,550	1,550		
2. Restorative Treatments				
C. Other	8,286	8,286		
D. Total Occupational Therapy Treatments	12,666	12,666		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018	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)	107,729	1,962				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	133,823	7,077				
5. Dietary Service						
a. Head Dietitian	36,840	729				
b. Food Service Supervisor	40,074	1,970				
c. Dietary Workers	342,201	20,965				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	206,460	13,983				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	54,504	2,068				
b. Other Maintenance Workers	30,561	1,968				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	35,660	2,204				
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	100,221	2,110				
b. RN						
1. Direct Care	452,411	10,576				
2. Administrative**	276,962	7,244				
c. LPN						
1. Direct Care	972,649	35,315				
2. Administrative**						
d. Aides and Attendants	1,116,408	67,740				
e. Physical Therapists	208,489	5,350				
f. Speech Therapists	34,305	626				
g. Occupational Therapists	161,678	4,585				
h. Recreation Workers	121,928	5,617				
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	68,925	2,008				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	103,694	4,362				
A-13. Total Salary Expenditures	4,605,522	198,459				

* 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	\$ 67,522	2,128				
Medical Records	36,172	2,234				
Total	\$ 103,694	4,362	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Eyecare	\$ 192	3				
Total	\$ 192	3	\$ -	-	\$ -	-

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		9/30/2018		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		9/30/2018		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 Bencher (10/1/2017 - 12/16/2017)	26,533		Non Discrim	Administrator	442	A2			
Theodore L. Vinci (1/8/2018 - 5/31/2018)	42,904		Non Discrim	Administrator	776	A2			
James Dahl (5/24/2018 - Present)	38,292		Non Discrim	Administrator	744	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018	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	9,544	302				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	34,614	629				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	72,000	550				
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	4,364	79				
b. Other						
10. Occupational Therapist						
a. Resident Care	32,980	600				
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	192	3				
B-13 Total Fees Paid in Lieu of Salaries	160,534	2,343				

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

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

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

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

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398	Report for Year Ended 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management, 174 Scott Rd, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Woodmark Pharmacy; 1142 Wehrle Drive Williamsville, NY 14221	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
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 Eyecare Group 888 Worcester St. Wellesley, MA 02482-3744	Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Paul H Deutsch, MD RPH	Medication Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 310,556	310,556		
2. Disability Insurance	\$ 5,385	5,385		
3. Unemployment Insurance	\$ 104,880	104,880		
4. Social Security (F.I.C.A.)	\$ 347,894	347,894		
5. Health Insurance	\$ 771,733	771,733		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,715	2,715		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 218,919	218,919		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 28,570	28,570		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 60,000	60,000		
d. Accounting and Auditing	\$ 15,708	15,708		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 22,470	22,470		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 11,273	11,273		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 15,324	15,324		
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	\$ 574,098	574,098		
Subtotal	\$ 2,489,525	2,489,525		

* 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
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Pre Employment EE Costs	\$ 3,025		
Union Training	25,545		
Total	\$ 28,570	\$ -	\$ -

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	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,489,525	2,489,525		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 2,870	2,870		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 4,945	4,945		
5. Education Expenses Related to Seminars and Conventions	\$ 1,197	1,197		
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>)	\$ 1,209	1,209		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 1,606	1,606		
4. Fund-Raising***	\$			
5. Medical Records	\$ 8,795	8,795		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 1,577	1,577		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 1,050	1,050		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 380	380		
9. Subscriptions	\$ 6,060	6,060		
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>)	\$ 85,037	85,037		
12. Administrative Management Services**	\$ 217,826	217,826		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 122,563	122,563		
C-14 Total Administrative & General Expenditures	\$ 2,944,640	2,944,640		

* 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	\$ 1,606		
Total Other Advertising	\$ 1,606	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 1,050		
Total Dues	\$ 1,050	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 22,478		
Printing	156		
Business License Fees	3,687		
Licenses & Permits	9,225		
Fines & Penalties	85,787		
Employee Food	702		
Storage	148		
Misc. Expense - Stale Checks	380		
Total Other Administrative and General	\$ 122,563	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018	
JACC Management, LLC, 130 South Main Street, Thomaston, CT 06787	217,826	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	9/30/2018	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 205,139	205,139		
2.	Non-Food Supplies	\$ 42,621	42,621		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
		\$ 941	941		
c. Other (Specify) _____					
		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 248,701	248,701		
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.

**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	9/30/2018		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. \$	9,113	9,113		
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)		\$	169,668	169,668		
c. Other (Specify) Laundry Supplies		\$	2,952	2,952		
3D. Total Laundry Expenditures (3a + b + c)		\$	181,733	181,733		
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.

*** 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	9/30/2018		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. \$	20,135	20,135			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt. \$					
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$	20,135	20,135		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Woodmark Pharmacy	\$	190,180	190,180			
b. Medicine Cabinet Drugs	\$	10,123	10,123			
c. Medical and Therapeutic Supplies	\$	76,542	76,542			
d. Ambulance/Limousine***	\$	5,166	5,166			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	10,901	10,901			
f. X-rays and Related Radiological Procedures***	\$	5,946	5,946			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	14,738	14,738			
i. Recreation	\$	9,069	9,069			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	92,131	92,131			
5M. Total Resident Care Expenditures (5a - 5j)		\$	414,796	414,796		

* 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)
	-		
Diapers/Disposables	\$ 24,858		
Tube Feeding (Non Part B)	2,920		
I.V. Therapy/RT Exp	22,684		
Med Equip Rental	37,074		
Patient Expenses	75		
Patient Consolidated Billing	3,453		
Physical Therapy Supplies	1,016		
Occupational Therapy Supplies	51		
Total Other Resident Care	\$ 92,131	\$ -	\$ -

**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 9/30/2018	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	28,839			16 m11
ADP LLC	PO Box 842875, Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing Fees	26,261			16 m11
Yucatech, Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	10,387			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	22,940			19 3b
General Linen Services, LLC	75 Centre Rd, Somersworth, NH 03878	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	121,934			19 3b
Central Laundromat, LLC	351 Central Ave #1, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	24,794			19 3b
Saucier Mechanical Services, Inc.	148 Norton St, Plainville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/C repair/maintenance	21,627			22 6a
CWPM, LLC	25 Norton Place Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash & Recycle Removal	20,470			22 6f
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	29,738	29,738			
b. Heat	\$	35	35			
c. Light & Power	\$	106,926	106,926			
d. Water	\$	27,653	27,653			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	2,848	2,848			
f. Other (<i>itemize</i>)	\$	46,305	46,305			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	213,505	213,505			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$	2,944	2,944			
d. Movable Equipment	\$	4,103	4,103			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	7,047	7,047			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$	39,079	39,079			
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	21,283	21,283			
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	60,362	60,362			
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	\$	102,505	102,505			
c. Personal property taxes	\$	23,483	23,483			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	719,189	719,189			

* 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	\$ 14,758		
Pest Control	1,000		
Contract Svcs - Landscaping/S	10,077		
Trash Removal	20,470		
Total Other Repairs and Maintenance	\$ 46,305	\$ -	\$ -

Depreciation Schedule

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398	Report for Year Ended 9/30/2018				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
B. Building and Building Improvements								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
B-4. Subtotal								
C. Non-Movable Equipment								
1. Acquired prior to this report period	17,710		17,710	3,210	S/L	Various	2,096	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	4,238		4,238		S/L	5 Yrs	848	
C-4. Subtotal								2,944
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a.								
b.								
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period								
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)								
D-3. Subtotal								4,103
E. Total Depreciation								7,047

JACC Healthcare Center of Norwich, LLC
 9/30/2018

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:				
See attached	See attached	\$ 4,238	5	\$ 848
Total additions for Non-Movable Equipment		\$ 4,238		\$ 848 *
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:				
See attached	See attached	\$ 3,750	5	\$ 750
Total additions for Movable Equipment		\$ 3,750		\$ 750 *
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:				
See attached	See attached	\$ 77,944	15	\$ 5,196
Total additions for Leasehold Improvement		\$ 77,944		\$ 5,196 *
Deletions:				
See attached	See attached	\$ (39,900)	15	\$ -
Total deletions for Leasehold Improvement		\$ (39,900)		\$ - **

*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		9/30/2018		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	5,625	S/L		2,700	
2. Amortization Loan Acquisition	3	2017		109,136	18,189	S/L		36,379	
3.									
A-4. Subtotal									39,079
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var		15 Years	241,293	18,362	S/L		16,087	
2. Disposals (attach schedule)	3	2017	15 Years	(39,900)	(5,320)	S/L			
3. Acquired during this report period (attach schedule)	Var		15 Years	77,944		S/L		5,196	
C-4. Subtotal									21,283
D. Total Amortization									60,362

* 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	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	NBV
LEASEHOLD IMPROVEMENTS										
2015 Additions										
LHI 1	Building Signs	12/18/2014	S/L	15	1,448	97	230	97	327	1,121
2016 Additions										
LHI 2	HVAC	8/1/2016	S/L	15	12,192	813	1,626	813	2,439	9,753
LHI 3	Architect - Drawings	2/16/2016	S/L	15	500	33	66	33	99	401
LHI 4	HVAC Testing	3/31/2016	S/L	15	4,850	323	646	323	969	3,881
LHI 5	ADA & Public Health Code Study	7/1/2016	S/L	15	7,000	467	934	467	1,401	5,599
LHI 6	ADA & Public Health Code Study	7/1/2016	S/L	15	7,595	506	1,012	506	1,518	6,077
2017 Additions										
LHI 7	base contract for architects	10/10/2016	S/L	15	4,200	280	280	280	560	3,640
LHI 8	pulled jammed pump from chamber and install new pump	3/14/2017	S/L	15	1,092	73	73	73	146	946
LHI 9	2 air conditioning compressors	6/7/2017	S/L	15	5,300	353	353	353	706	4,594
LHI 10	duct cleaing including supply return & exhaust ducts- air h	7/1/2017	S/L	15	7,764	518	518	518	1,036	6,728
LHI 11	installed new exhaust fans in waste room & rehab bathroom	7/1/2017	S/L	15	19,000	1,267	1,267	1,267	2,534	16,466
LHI 12	fire rated doors	7/11/2017	S/L	15	18,500	1,233	1,233	1,233	2,466	16,034
LHI 13	fire rated doors	8/1/2017	S/L	15	9,149	610	610	610	1,220	7,929
LHI 14	parts to install fire rated doors	8/1/2017	S/L	15	309	21	21	21	42	267
LHI 15	fire rated doors	8/15/2017	S/L	15	15,261	1,017	1,017	1,017	2,034	13,227
LHI 16	HUD Critical Repairs 7/17/15- 28 mirrors, 98 door knobs,	12/1/2015	S/L	15	3,664	244	244	244	488	3,176
LHI 17	HUD- repair damaged rubber roof 3x (2 on C wing, 1 by k	1/6/2016	S/L	15	850	57	57	57	114	736
LHI 18	HUD-Concrete Pad, Sidewalk	1/13/2016	S/L	15	9,600	640	640	640	1,280	8,320
LHI 19	HUD-Fire Escapes	1/13/2016	S/L	15	5,500	367	367	367	734	4,766
LHI 20	HUD-Windows	3/16/2016	S/L	15	1,700	113	113	113	226	1,474
LHI 21	HUD- repair mortar joints around windows, repair crack b	3/31/2016	S/L	15	8,250	550	550	550	1,100	7,150
LHI 22	HUD- replace 7 regular glass sashes on lower wing	6/16/2016	S/L	15	1,995	133	133	133	266	1,729
LHI 23	HUD-DEPOSIT-11/05/16	11/5/2016	S/L	15	12,600	840	840	840	1,680	10,920
LHI 24	HUD-RESIDENT ROOM SINK	2/18/2017	S/L	15	35,200	2,347	2,347	2,347	4,694	30,506
LHI 25	HUD- contract for new fire-rated doors	3/15/2017	S/L	15	47,400	3,160	3,160	3,160	6,320	41,080
LHI 26	HUD-Norwich - 14 Faucets For CHOW - pd by JACC Mg	8/29/2017	S/L	15	374	25	25	25	50	324
2018 Additions										
LHI 27	Parking lot asphalt	11/9/2017	S/L	15	47,857	-	-	3,190	3,190	44,667
LHI 28	Galvanized chainlink fence	11/7/2017	S/L	15	12,790	-	-	853	853	11,937
LHI 29	Main Building gas boiler return lines	12/9/2017	S/L	15	4,187	-	-	279	279	3,908
LHI 30	Reverse \$39,900.00 of original proposal only paid \$7500 a	3/15/2017	S/L	15	(39,900)	-	-	-	(5,320)	(34,580)
LHI 31	sink garbage CHOW	9/30/2018	S/L	15	310	-	-	21	21	289
LHI 32	Parking lot assessment - engineers	9/30/2018	S/L	15	1,000	-	-	67	67	933
LHI 33	Parking lot assessment final report- engineers	9/30/2018	S/L	15	900	-	-	60	60	840
LHI 34	C/D wing walls-remaining balance af...	11/20/2017	S/L	15	4,400	-	-	293	293	4,107
LHI 35	hand wash sinks	11/20/2017	S/L	15	6,500	-	-	433	433	6,067
TOTAL LEASEHOLD IMPROVEMENTS					279,337	16,087	18,362	21,283	34,325	245,012
NON-MOVABLE EQUIPMENT										
2015 Additions										
FF&E 1	Stainless Steel Grab Bars, Locks, new Faucets	7/1/2015	S/L	10	3,142	314	667	314	981	2,161
FF&E 2	Stainless Steel Grab Bars, Locks, new Faucets	6/11/2015	S/L	10	200	20	45	20	65	135
FF&E 3	Stainless Steel Grab Bars, Locks, new Faucets	6/5/2015	S/L	10	179	18	40	18	58	121
2016 Additions										
FF&E 4	Wanderguard System	1/31/2016	S/L	5	1,000	200	400	200	600	400
FF&E 5	Wanderguard System 12/30/15 Svc To Install Switch	1/11/2016	S/L	5	1,810	362	724	362	1,086	724
FF&E 6	Romax Supply - Electrical Wire	6/23/2016	S/L	5	760	152	304	152	456	304
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	260	520	780
FF&E 8	RB Kent 37349-11/16/16 Boiler	11/16/2016	S/L	20	4,521	226	226	226	452	4,069
FF&E 9	install 3 gallon fire suppression system	12/1/2016	S/L	10	4,153	415	415	415	830	3,323
FF&E 10	portion of extra furniture not in Balboa lease- 4 drawer dre	9/30/2017	S/L	5	645	129	129	129	258	387
2018 Additions										
FF&E 11	repair of kitchen heat on demand activator to extend life 8 y	12/18/2017	S/L	5	4,238	-	-	848	848	3,390
TOTAL NON-MOVABLE EQUIPMENT					21,948	2,096	3,210	2,944	6,154	15,794
MOVABLE EQUIPMENT										
2015 Additions										
SFT 1	3 Laptops & 1 Printer for Rehab	7/31/2015	S/L	5	1,569	314	667	314	981	588
2016 Additions										
SFT 2	Laptop Equipment	11/4/2015	S/L	5	826	165	330	165	495	331
2017 Additions										
FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	43,106	2,874	2,874	2,874	5,748	37,358
2018 Additions										
FF&E 12	bought out copiers	1/10/2018	S/L	5	851	-	-	170	170	681
FF&E 13	4 well steam table	5/25/2018	S/L	5	2,899	-	-	580	580	2,319
TOTAL MOVABLE EQUIPMENT					49,251	3,353	3,871	4,103	7,974	41,277
TOTAL ASSETS PER CR SCHEDULE					350,536	21,536	25,443	28,330	48,453	302,083
TOTAL ASSETS PER TRIAL BALANCE					350,536	-	-	24,615	38,625	311,911
VARIANCE					-	21,536	25,443	3,715	9,828	(9,828)

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 9/30/2018	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes 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	102			
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	9/30/2018		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 Norwich		2398		9/30/2018		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) LOC, Cap. Lease, Ins. Finance, Late payment				\$	219,625	219,625	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	219,625	219,625	
14. Insurance							
a. Insurance on Property (buildings only)				\$	18,762	18,762	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Insurance - Non Property				\$	64,049	64,049	
14d. Total Insurance Expenditures (14a + b + c)				\$	82,811	82,811	
15. Total All Expenditures (A-13 thru C-14)				\$	9,811,191	9,811,191	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC				2398	9/30/2018	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	\$ 161,678	161,678		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 32,980	32,980		
7.			Other - See attached Schedule	\$ 192	192		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 60,000	60,000		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 21,970	21,970		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 823	823		
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 *	\$ 1,606	1,606		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 91,249	91,249		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 370,498	370,498		

* 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	Eyecare	\$ 192		
Total Other Fees Adjustments			\$ 192	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 380		
16	m11	Appraisal Fee	4,000		
16	m13	Fines & Penalties	85,787		
16	m13	Employee Food	702		
16	m13	Misc. Expense - Stale Checks	380		
Total Other A&G Adjustments			\$ 91,249	\$ -	\$ -

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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 370,498	370,498		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 190,180	190,180		
28.	20	5d	Ambulance/Limousine	\$ 5,166	5,166		
29.	20	5f	X-rays, etc	\$ 5,946	5,946		
30.	20	5h	Laboratory	\$ 14,738	14,738		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 10,901	10,901		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 66,257	66,257		
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	\$ 39,079	39,079		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 220,151	220,151		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 922,916	922,916		

*** 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
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Tube Feeding (Non Part B)	\$ 2,920		
20	51	I.V. Therapy/RT Exp	22,684		
20	51	Med Equip Rental	37,074		
20	51	Patient Expenses	75		
20	51	Patient Consolidated Billing	3,453		
20	51	Occupational Therapy Supplies	51		
Total Other Ancillary Costs			\$ 66,257	\$ -	\$ -

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	\$ 36,379		
22	8a	Amortization Expense	2,700		
Total Other Property Adjustments			\$ 39,079	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest - Working Capital	\$ 131,462		
27	12d	Interest - Capitalized Lease	4,765		
27	12d	Interest - Insurance Finance	1,510		
27	12d	Interest - Late Payments	81,888		
30	IV 8	Vending Income	324		
30	IV 8	Miscellaneous Revenue - Resident creft items	63		
30	IV 8	Miscellaneous Revenue - Medical records	120		
30	IV 8	Miscellaneous Income	19		
Total Other Adjustments			\$ 220,151	\$ -	\$ -

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, LL	2398	9/30/2018			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 9,206,735	9,206,735				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,874,166)	(2,874,166)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,350,661	1,350,661				
b. Medicare Room and Board Contractual Allowance **	\$ 658,931	658,931				
4. a. Private-Pay Residents and Other	\$ 543,419	543,419				
b. Private-Pay Room and Board Contractual Allowance **	\$ (15,898)	(15,898)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 172,395	172,395				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 20,960	20,960				
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	\$ 450,767	450,767				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 82,891	82,891				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 71,727	71,727				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 15,795	15,795				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 416,855	416,855				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 79,447	79,447				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (873,991)	(873,991)				
b. Other (Specify) - Non-Medicare	\$ (182,062)	(182,062)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,124,466	9,124,466				
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)	\$ (1,938)	(1,938)				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 526	526				
V. Total Other Revenue (1 thru 8)	\$ (1,412)	(1,412)				
VI. Total All Revenue (III + V)	\$ 9,123,054	9,123,054				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	MA Lab	\$ 18,554		
30 II 6a	MA IV Therapy	1,025		
30 II 6a	MA X-Ray	2,838		
30 II 6a	MA Contractual Allow (Ancill	(811,047)		
30 II 6a	MA Sequester	(32,894)		
30 II 6a	MA PY Revenue Adjustments	1,876		
30 II 6a	M MA IV Therapy	1,877		
30 II 6a	M MA Contractual Allow (Anci	(1,877)		
30 II 6a	MB Contractual Allow (Ancill	(52,646)		
30 II 6a	MB Sequester	(4,912)		
30 II 6a	Flu Vaccines - Medicare B	3,215		
Total Other Resident Revenue - Medicare		\$ (873,991)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	PVT Contractual Allow (Ancill	\$ (75)		
30 II 6b	MD PY Revenue Adjustments	17,152		
30 II 6b	MD Lab	575		
30 II 6b	MD X-Ray	75		
30 II 6b	MD Contractual Allow (Ancill	(175,881)		
30 II 6b	MA Contractual Allow (BC/BS	(312)		
30 II 6b	H Contractual Allow (Ancilla	(40)		
30 II 6b	MG Lab	756		
30 II 6b	MG IV Therapy	1,646		
30 II 6b	MG X-Ray	(75)		
30 II 6b	MG Contractual Allow (Ancill	(25,883)		
Total Other Resident Revenue		\$ (182,062)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income - A/R related	N/A	\$ (1,938)		
Total Interest Income			\$ (1,938)	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Vending Income	\$ 324		
30 IV 8	Miscellaneous Revenue - Resident creft items	63		
30 IV 8	Miscellaneous Revenue - Medical records	120		
30 IV 8	Miscellaneous Income	19		
Total Other Revenue		\$ 526	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, L	2398	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(123,187)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,330,952
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	26,388
5. Prepaid Expenses			\$	162,166
a. Prepaid Expenses	16,363			
b. Prepaid Insurance	145,803			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	19,879
Patient Refund	19,879			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,416,198
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>279,337</u>		\$	245,012
	Accum. Depreciation <u>34,325</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>21,948</u>		\$	15,794
	Accum. Depreciation <u>6,154</u>	Net		
6. Movable Equipment	*Historical Cost <u>49,251</u>		\$	41,277
	Accum. Depreciation <u>7,974</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	19,118
F/S vs C/R NBV	9,828			
See Schedule	9,290			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	321,201

* 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	9/30/2018	32	37
Account			Amount		
Total Brought Forward:			\$	1,737,399	
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					
\$ 237,271					
2. Escrow Deposits					
\$ (695)					
3. Organization Expense					
		*Historical Cost	149,636		
		Accum. Depreciation	62,893	Net	\$ 86,743
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care (<i>itemize</i>)					
\$					
6. Loans to Owners or Related Parties (<i>itemize</i>)					
\$ 13,361,600					
Name and Address		Amount	Loan Date		
JACC Mgmt		13,361,600			
7. Other Assets (<i>itemize</i>)					
\$					
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
\$ 13,684,919					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$ 15,422,318					

* 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	9/30/2018	33	37	
Account			Amount		
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable			\$	1,497,751	
2. Notes Payable (<i>itemize</i>)			\$	112,305	
Note Payable				25,367	
Note Payable - A				44,500	
Note Payable - Ins. Financing				4,904	
See Schedule				37,534	
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>)			\$	92,976	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$		
6. Accrued Payroll Taxes Payable			\$	7,880	
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>)			\$	8,789	
11. Accrued Income Taxes*			\$		
12. Other Current Liabilities (<i>itemize</i>)			\$	1,360,881	
Provider Tax Payable		123,642	Accrued PTO Benefits		68,728
Vol EE Benefits Payable		(143)	Patient Funds Liability		32,537
Union Dues Payable		3,637	LT Line Of Credit		747,490
Rent Payable		384,990	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	3,080,582	

* 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 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,080,582	
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>)				\$ 14,348,369	
Name and Address of Lender	Amount	Loan Date			
Bear Mtn, JACC HC, Windham	14,348,369				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 14,348,369	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 17,428,951	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Construction-in-Progress	\$ 9,290
Total Other Fixed Assets (Itemize)			\$ 9,290

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
33	A2	Note Payable - Landlord	\$ 13,500
33	A2	Capital Lease - Balboa	\$ 24,034
Total Notes Payable			\$ 37,534

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

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

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

Page Ref	Line Ref	Description	
Total Other Long-Term Liabilities (Itemize)			\$ -

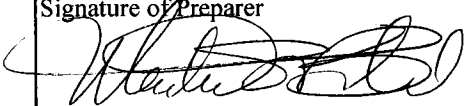
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, I	2398	9/30/2018	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			\$	(1,322,211)
6. Gain or Loss for Period	10/1/2017	thru 9/30/2018	\$	(684,422)
7. Total Net Worth			\$	(2,006,633)
C. Total Reserves and Net Worth			\$	(2,006,633)
D. Total Liabilities, Reserves, and Net Worth			\$	15,422,318

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(1,322,211)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,123,054
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,807,476
D. Net Income or Deficit			\$	(684,422)
E. Balance			\$	(2,006,633)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Pg. 27	\$9,811,191			
F/S vs C/R Depreciation	(3,715)			
Expenses Per F/S	\$9,807,476			
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period			\$	(2,006,633)
	09/30/18			

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/14/19	
Printed Name of Preparer Matthew S. Bavalack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Annual Report Contact John Wynne				Phone Number 860-726-7441	
Annual Report Contact Email Address jwynne@jacchealthcare.com					

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, 2018, 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 14, 2019

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

This checklist is not required to be submitted with the Annual Report

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 prior year? 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, 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 the prior cost year?

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

Were all discrepancies on the Error Page addressed?

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: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
100010	Petty Cash	2,000.00			2,000.00
100020	Cash - Operating	(159,079.00)			(159,079.00)
100025	Cash - Savings Institute & Tr	755.00			755.00
100050	Patient Funds Account	32,537.00			32,537.00
100060	Resident Trust Fund Advances	600.00			600.00
100070	AR Medicaid	877,280.00			877,280.00
100075	AR Medicare A	379,215.00			379,215.00
100080	AR Managed Care	(2,144.00)			(2,144.00)
100085	AR Private	84,536.00			84,536.00
100090	AR Medicare B	58,049.00			58,049.00
100095	AR Other	(51.00)			(51.00)
100105	Allowance - Doubtful Accounts	(65,933.00)			(65,933.00)
100200	Inventory	26,388.00			26,388.00
100317	Due To/from Bear Mtn Health	(54,450.00)			(54,450.00)
100371	Due To/from JACC Healthcare	(871,817.00)			(871,817.00)
100392	Due To/From Windham	(13,422,102.00)			(13,422,102.00)
100394	Due To/From JACC Mgmt	13,361,600.00			13,361,600.00
100400	Prepaid Expenses	16,363.00			16,363.00
100410	Prepaid Insurance	145,803.00			145,803.00
100440	Real Estate Tax Escrow	(695.00)			(695.00)
100500	Leasehold Improvements	279,338.00			279,338.00
100510	Furniture Fixtures & Equipment	25,697.00			25,697.00
100515	FF& E - Capital Lease	43,106.00			43,106.00
100530	Computer Equip & Software	2,395.00			2,395.00
100590	Construction-in-Progress	9,290.00			9,290.00
100600	Accum Amort - Leasehold Imp	(26,391.00)			(26,391.00)
100610	Accum Depr - F F & E	(6,874.00)			(6,874.00)
100615	Accum Depr - Capital Lease FF	(4,280.00)			(4,280.00)
100630	Accum Amort - Software	(1,080.00)			(1,080.00)
100700	Deposits	237,271.00			237,271.00
100710	Lease Acquisition Costs	40,500.00			40,500.00
100715	Accum Amort - Lease Acquisition	(8,325.00)			(8,325.00)
100720	Loan Aquisition Costs	109,136.00			109,136.00
100725	Accum Amort - Loan Acquisition	(54,568.00)			(54,568.00)
200000	Accounts Payable	(1,476,119.00)			(1,476,119.00)
200010	Accrued Accounts Payable	(21,632.00)			(21,632.00)
200015	Provider Tax Payable	(123,642.00)			(123,642.00)
200020	Payroll Payable	(93,979.00)			(93,979.00)
200025	Payroll Taxes Payable	(7,880.00)			(7,880.00)
200026	Vol EE Benefits Payable	143.00			143.00
200040	Interest Payable	(8,789.00)			(8,789.00)
200045	Union Dues Payable	(3,637.00)			(3,637.00)
200055	Rent Payable	(384,990.00)			(384,990.00)
200060	Accrued PTO Benefits	(68,728.00)			(68,728.00)
200065	Payroll Adjustments	1,003.00			1,003.00
200069	Patient Refund	19,879.00			19,879.00
200070	Patient Funds Liability	(32,537.00)			(32,537.00)
200105	Note Payable	(25,367.00)			(25,367.00)
200106	Note Payable - A	(44,500.00)			(44,500.00)
200110	Note Payable - Ins. Financing	(4,904.00)			(4,904.00)
200150	Note Payable - Landlord	(13,500.00)			(13,500.00)
200180	Capital Lease Pay - Balboa	(24,034.00)			(24,034.00)
250100	LT Line Of Credit	(747,490.00)			(747,490.00)
300040	Retained Earnings	1,322,211.00			1,322,211.00
400000	PVT Room & Board	(504,414.00)			(504,414.00)
400035	PVT Physical Therapy	(92.00)			(92.00)

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
400040	PVT Occupational Therapy	(99.00)			(99.00)
400055	PVT Contractual Allow (R&B)	12,750.00			12,750.00
400060	PVT Contractual Allow (Ancill	75.00			75.00
400100	MD Room & Board	(9,206,735.00)			(9,206,735.00)
400115	MD Lab	(575.00)			(575.00)
400120	MD Pharmacy	(14,963.00)			(14,963.00)
400130	MD X-Ray	(75.00)			(75.00)
400135	MD Physical Therapy	(74,773.00)			(74,773.00)
400140	MD Occupational Therapy	(71,053.00)			(71,053.00)
400145	MD Speech Therapy	(14,517.00)			(14,517.00)
400155	MD Contractual Allow (R&B)	2,874,166.00			2,874,166.00
400160	MD Contractual Allow (Ancill	175,881.00			175,881.00
400170	MD PY Revenue Adjustments	(17,152.00)			(17,152.00)
400200	MA Room & Board	(1,350,661.00)			(1,350,661.00)
400215	MA Lab	(18,554.00)			(18,554.00)
400220	MA Pharmacy	(172,395.00)			(172,395.00)
400225	MA IV Therapy	(1,025.00)			(1,025.00)
400230	MA X-Ray	(2,838.00)			(2,838.00)
400235	MA Physical Therapy	(270,138.00)			(270,138.00)
400240	MA Occupational Therapy	(307,995.00)			(307,995.00)
400245	MA Speech Therapy	(38,102.00)			(38,102.00)
400255	MA Contractual Allow (R&B)	(658,931.00)			(658,931.00)
400260	MA Contractual Allow (Ancill	811,047.00			811,047.00
400265	MA Contractual Allow (BC/BS	312.00			312.00
400269	MA Sequester	32,894.00			32,894.00
400270	MA PY Revenue Adjustments	(1,876.00)			(1,876.00)
400276	M MA IV Therapy	(1,877.00)			(1,877.00)
400289	M MA Contractual Allow (Anci	1,877.00			1,877.00
400300	H Room & Board	(4,500.00)			(4,500.00)
400320	H Pharmacy	(40.00)			(40.00)
400355	H Contractual Allow (R&B)	729.00			729.00
400360	H Contractual Allow (Ancilla	40.00			40.00
400400	MG Room & Board	(34,505.00)			(34,505.00)
400415	MG Lab	(756.00)			(756.00)
400420	MG Pharmacy	(5,957.00)			(5,957.00)
400425	MG IV Therapy	(1,646.00)			(1,646.00)
400430	MG X-Ray	75.00			75.00
400435	MG Physical Therapy	(8,026.00)			(8,026.00)
400440	MG Occupational Therapy	(8,295.00)			(8,295.00)
400445	MG Speech Therapy	(1,278.00)			(1,278.00)
400455	MG Contractual Allow (R&B)	2,419.00			2,419.00
400460	MG Contractual Allow (Ancill	25,883.00			25,883.00
400635	MB Physical Therapy	(180,629.00)			(180,629.00)
400640	MB Occupational Therapy	(108,860.00)			(108,860.00)
400645	MB Speech Therapy	(33,625.00)			(33,625.00)
400660	MB Contractual Allow (Ancill	52,646.00			52,646.00
400669	MB Sequester	4,912.00			4,912.00
400840	Vending Income	(324.00)			(324.00)
400860	Miscellaneous Revenue	(3,398.00)		3,215.00	(183.00)
			RJE - 9	3,215.00	
400870	Interest Income	1,938.00			1,938.00
500010	Salaries - Administrator	110,644.00		(2,915.00)	107,729.00
			RJE - 1	(2,915.00)	
500040	Salaries - Business Office	131,974.00		1,849.00	133,823.00
			RJE - 1	1,849.00	
500050	Salaries - Admissions	69,020.00		(1,498.00)	67,522.00
			RJE - 1	(1,498.00)	
500150	Advertising - Help Wanted	1,209.00			1,209.00
500180	Travel & Mileage	2,245.00			2,245.00
500200	Bank Charges	22,478.00			22,478.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
500220	Payroll Processing Fees - ADP	26,261.00			26,261.00
500240	Dues & Subscriptions	7,490.00		(1,430.00)	6,060.00
			RJE - 3	(1,430.00)	
500260	Office Supplies	11,273.00			11,273.00
500280	Postage	1,577.00			1,577.00
500300	Printing	156.00			156.00
500310	Rental Of Office Equipment	2,996.00		(148.00)	2,848.00
			RJE - 6	(148.00)	
500320	Accounting Fees	15,708.00			15,708.00
500330	Contract Svcs - Office	37,530.00			37,530.00
500332	Contract Svcs - IT Support	10,387.00			10,387.00
500340	Legal Fees	35,078.00		(12,608.00)	22,470.00
			RJE - 7	(12,608.00)	
500360	Consulting Other	10,859.00			10,859.00
500400	Business License Fees	3,687.00			3,687.00
500420	Licenses & Permits	9,375.00		(150.00)	9,225.00
			RJE - 8	(150.00)	
500440	Telephone	15,324.00			15,324.00
500450	Insurance - Non Property	64,049.00			64,049.00
500460	Meetings & Seminars	1,197.00			1,197.00
500480	Advertising - Promotional	1,606.00			1,606.00
500490	Fines & Penalties	73,179.00		12,608.00	85,787.00
			RJE - 7	12,608.00	
500495	Bad Debt	60,000.00			60,000.00
500510	Taxes - Real Estate	102,505.00			102,505.00
500520	Taxes - Personal Property	23,483.00			23,483.00
500530	Insurance - Property	18,762.00			18,762.00
500551	Provider Tax	574,098.00			574,098.00
500800	Management Fee	217,826.00			217,826.00
500900	Rent Expense - Building	525,792.00			525,792.00
501100	Deprec - FF&E	3,989.00			3,989.00
501110	Deprec - Capital Lease-FF&E	4,280.00			4,280.00
501300	Deprec - Leasehold Improvmnts	16,024.00			16,024.00
501400	Amort - Computers	322.00			322.00
501500	Amort - Loan Acq Costs	36,379.00			36,379.00
501550	Amort - Lease Acq Costs	2,700.00			2,700.00
502000	Interest Working Capital	131,462.00			131,462.00
502050	Interest Capital Lease	4,765.00			4,765.00
502100	Interest Insurance Finance	1,510.00			1,510.00
502150	Interest Other	81,888.00			81,888.00
510003	Benefits Expense - PTO ETO	(8,585.00)		8,585.00	0.00
			RJE - 1	8,585.00	
510010	Payroll Taxes - FICA	347,894.00			347,894.00
510020	Payroll Taxes - FUTA	6,553.00			6,553.00
510030	Payroll Taxes - SUTA	98,327.00			98,327.00
510040	Workers' Compensation	310,556.00			310,556.00
510050	Group Health Insurance	138,949.00			138,949.00
510060	Employee Grp Life Insurance	2,715.00			2,715.00
510080	Employ Benes - Non Payroll	3,952.00		(1,082.00)	2,870.00
			RJE - 4	(1,082.00)	
510100	Employee Disability Ins	5,385.00			5,385.00
510110	Pre Employment EE Costs	3,025.00			3,025.00
510120	Union Health & Welfare	632,784.00			632,784.00
510130	Union Training	25,545.00			25,545.00
510140	Union Pension	218,919.00			218,919.00
510145	Mileage Reimbursement	2,700.00			2,700.00
520010	Salaries - Food Serv Dir	42,348.00		(2,274.00)	40,074.00
			RJE - 1	(2,274.00)	
520020	Salaries - Cooks	120,961.00		1,577.00	122,538.00
			RJE - 1	1,577.00	

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
520030	Salaries - Dietary Aides	223,698.00		(4,035.00)	219,663.00
			RJE - 1	(4,035.00)	
520040	Salaries - Dietician	38,957.00		(2,117.00)	36,840.00
			RJE - 1	(2,117.00)	
520100	Raw Food	205,139.00			205,139.00
520120	Food Supplements	15,604.00			15,604.00
520140	Dietary Supplies	27,017.00			27,017.00
520160	Contract Svcs - Dietary	941.00			941.00
530010	Salaries - Houskpg Supv	0.00			0.00
			RJE - 1	0.00	
530020	Salaries - Houskpg Staff	207,207.00		(747.00)	206,460.00
			RJE - 1	(747.00)	
530120	Housekeeping Supplies	20,135.00			20,135.00
540020	Salaries - Laundry Staff	34,043.00		1,617.00	35,660.00
			RJE - 1	1,617.00	
540100	Laundry Supplies	2,952.00			2,952.00
540120	Contract Svcs - Laundry	169,668.00			169,668.00
540140	Linens Purchases	9,113.00			9,113.00
550010	Salaries - Maint Supervisor	54,688.00		(184.00)	54,504.00
			RJE - 1	(184.00)	
550020	Salaries - Maintenance Staff	30,193.00		368.00	30,561.00
			RJE - 1	368.00	
550100	Maintenance Supplies	9,032.00			9,032.00
550110	Repairs & Maintenance	21,642.00			21,642.00
550120	Contract Svcs Maintenance	14,758.00			14,758.00
550130	Minor Equipment	(936.00)			(936.00)
550140	Pest Control	1,000.00			1,000.00
550145	Contract Svcs - Landscaping/S	10,077.00			10,077.00
550150	Gas & Electric	106,926.00			106,926.00
550160	Fuel Oil	35.00			35.00
550180	Water & Sewer	27,653.00			27,653.00
550190	Trash Removal	20,470.00			20,470.00
560010	Salaries - DNS	98,857.00		1,364.00	100,221.00
			RJE - 1	1,364.00	
560020	ADNS	0.00			0.00
			RJE - 1	0.00	
560030	Salaries - RN Nursing Supervi	446,748.00		3,606.00	450,354.00
			RJE - 1	3,606.00	
560040	Salaries - Nursing Scheduler	49,343.00		183.00	49,526.00
			RJE - 1	183.00	
560060	Salaries - MDS Coordinator	144,948.00		(3,204.00)	141,744.00
			RJE - 1	(3,204.00)	
560090	Salaries - Medical Records	34,900.00		1,272.00	36,172.00
			RJE - 1	1,272.00	
560100	Salaries - Infection Control	39,022.00			39,022.00
560110	Salaries - Staff Development	46,670.00			46,670.00
			RJE - 1	0.00	
562020	Salaries - RN	2,057.00			2,057.00
			RJE - 1	0.00	
562030	Salaries - LPN	977,911.00		(5,262.00)	972,649.00
			RJE - 1	(5,262.00)	
562040	Salaries - CNA	1,116,170.00		238.00	1,116,408.00
			RJE - 1	238.00	
562100	Medical Supplies	76,542.00			76,542.00
562120	Diapers/Disposables	24,858.00			24,858.00
562140	Tube Feeding (Non Part B)	2,920.00			2,920.00
562160	Oxygen Supplies	10,901.00			10,901.00
564100	Contract Svcs - Pharmacy	7,544.00			7,544.00
564120	Over The Counter Drugs	10,123.00			10,123.00
564140	Prescription Drugs	190,180.00			190,180.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
566010	I.V. Therapy/RT Exp	22,684.00			22,684.00
566030	Contract Svcs - Med Director	72,000.00			72,000.00
566050	Contract Svcs - Physician	2,173.00		(1,981.00)	192.00
			RJE - 10	(1,981.00)	
566060	Contract Svcs - Dental	6,840.00			6,840.00
566100	Medical Records Supplies	1,128.00			1,128.00
566120	Contract Svcs -Medical Records	7,667.00			7,667.00
566140	Patient Transportation	5,166.00			5,166.00
566160	Med Equip Rental	37,074.00			37,074.00
566180	Patient Expenses	75.00			75.00
566190	Lab Fees	14,588.00		150.00	14,738.00
			RJE - 8	150.00	
566200	X-Ray Services	5,946.00			5,946.00
566210	Patient Consolidated Billing	3,453.00			3,453.00
570010	Dir Rehab	0.00			0.00
			RJE - 1	0.00	
			RJE - 2	0.00	
570020	Salaries - Therapy Aides	1,786.00		(865.00)	921.00
			RJE - 1	0.00	
			RJE - 2	(865.00)	
570040	Contract Svcs - Rehab	71,958.00		(37,344.00)	34,614.00
			RJE - 5	(37,344.00)	
570050	Salaries - PT	111,054.00		900.00	111,954.00
			RJE - 1	900.00	
570055	Salaries - PT Aides	96,158.00		(544.00)	95,614.00
			RJE - 1	(544.00)	
570060	Physical Therapy Supplies	1,016.00			1,016.00
570070	Salaries - ST Staff	34,154.00			34,154.00
570090	Salaries - OT	44,913.00			44,913.00
			RJE - 1	0.00	
570100	Salaries - COTA	115,569.00		482.00	116,051.00
			RJE - 1	482.00	
570110	Occupational Therapy Supplies	51.00			51.00
580010	Salaries - Activities Director	62,139.00		(559.00)	61,580.00
			RJE - 1	(559.00)	
580020	Salaries - Activities -Staff	61,316.00		(968.00)	60,348.00
			RJE - 1	(968.00)	
580100	Activities Supplies	3,279.00			3,279.00
580120	Contract Svcs - Entertainment	5,790.00			5,790.00
590010	Salaries - Social Svc Dir	66,659.00		2,266.00	68,925.00
			RJE - 1	2,266.00	
590020	Salary Social Svc Staff	0.00			0.00
			RJE - 1	0.00	
Marcum 101	Salaries - Assitant Administrator	0.00			0.00
			RJE - 1	0.00	
Marcum 102	Salaries Dir Rehab - OT	0.00			0.00
			RJE - 2	0.00	
Marcum 103	Salaries Dir Rehab - ST	0.00			0.00
			RJE - 2	0.00	
Marcum 104	Salaries - Therapy Aides OT	0.00		714.00	714.00
			RJE - 2	714.00	
Marcum 105	Salaries - Therapy Aides ST	0.00		151.00	151.00
			RJE - 2	151.00	
Marcum 107	Dues and Memberships	0.00		1,050.00	1,050.00
			RJE - 3	1,050.00	
Marcum 109	Employee Food	0.00		702.00	702.00
			RJE - 4	702.00	
Marcum 110	Rehab Contracted Services - OT	0.00		32,980.00	32,980.00
			RJE - 5	32,980.00	
Marcum 111	Rehab Contracted Services - ST	0.00		4,364.00	4,364.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Marcum 115	Minor Equipment - A&G	0.00	RJE - 5	4,364.00	
				148.00	148.00
Marcum 116	Chamber Dues	0.00	RJE - 6	148.00	
				380.00	380.00
Marcum 118	Flu Vaccines - Medicare B	0.00	RJE - 3	380.00	
				(3,215.00)	(3,215.00)
Marcum 120	Misc. Expense	0.00	RJE - 9	(3,215.00)	
				380.00	380.00
Marcum 121	Misc. Income	0.00	RJE - 4	380.00	
				(19.00)	(19.00)
Marcum 122	Medication Review Consultant	0.00	RJE - 10	(19.00)	
				2,000.00	2,000.00
			RJE - 10	2,000.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
500010	Salaries - Administrator	110,644.00		(2,915.00)	107,729.00
			RJE - 1	<u>(2,915.00)</u>	<u>107,729.00</u>
Subtotal [2] Administrators		<u>110,644.00</u>		<u>(2,915.00)</u>	<u>107,729.00</u>
Subgroup : [3] Assistant Administrator					
Marcum 101	Salaries - Assitant Administrator	0.00		0.00	0.00
			RJE - 1	<u>(0.00)</u>	<u>0.00</u>
Subtotal [3] Assistant Administrator		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [4] Other Administrative Salaries					
500040	Salaries - Business Office	131,974.00		1,849.00	133,823.00
			RJE - 1	<u>1,849.00</u>	<u>133,823.00</u>
Subtotal [4] Other Administrative Salaries		<u>131,974.00</u>		<u>1,849.00</u>	<u>133,823.00</u>
Subgroup : [5A] Head Dietitian					
520040	Salaries - Dietician	38,957.00		(2,117.00)	36,840.00
			RJE - 1	<u>(2,117.00)</u>	<u>36,840.00</u>
Subtotal [5A] Head Dietitian		<u>38,957.00</u>		<u>(2,117.00)</u>	<u>36,840.00</u>
Subgroup : [5B] Food Service Supervisor					
520010	Salaries - Food Serv Dir	42,348.00		(2,274.00)	40,074.00
			RJE - 1	<u>(2,274.00)</u>	<u>40,074.00</u>
Subtotal [5B] Food Service Supervisor		<u>42,348.00</u>		<u>(2,274.00)</u>	<u>40,074.00</u>
Subgroup : [5C] Dietary Workers					
520020	Salaries - Cooks	120,961.00		1,577.00	122,538.00
			RJE - 1	<u>1,577.00</u>	<u>122,538.00</u>
520030	Salaries - Dietary Aides	223,698.00		(4,035.00)	219,663.00
			RJE - 1	<u>(4,035.00)</u>	<u>219,663.00</u>
Subtotal [5C] Dietary Workers		<u>344,659.00</u>		<u>(2,458.00)</u>	<u>342,201.00</u>
Subgroup : [6A] Head Housekeeper					
530010	Salaries - Houskpg Supv	0.00		0.00	0.00
			RJE - 1	<u>(0.00)</u>	<u>0.00</u>
Subtotal [6A] Head Housekeeper		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [6B] Other Housekeeping Workers					
530020	Salaries - Houskpg Staff	207,207.00		(747.00)	206,460.00
			RJE - 1	<u>(747.00)</u>	<u>206,460.00</u>
Subtotal [6B] Other Housekeeping Workers		<u>207,207.00</u>		<u>(747.00)</u>	<u>206,460.00</u>
Subgroup : [7A] Engineer or Chief of Maintenance					
550010	Salaries - Maint Supervisor	54,688.00		(184.00)	54,504.00
			RJE - 1	<u>(184.00)</u>	<u>54,504.00</u>
Subtotal [7A] Engineer or Chief of Maintenance		<u>54,688.00</u>		<u>(184.00)</u>	<u>54,504.00</u>
Subgroup : [7B] Other Maintenance Workers					
550020	Salaries - Maintenance Staff	30,193.00		368.00	30,561.00
			RJE - 1	<u>368.00</u>	<u>30,561.00</u>
Subtotal [7B] Other Maintenance Workers		<u>30,193.00</u>		<u>368.00</u>	<u>30,561.00</u>
Subgroup : [8B] Other Laundry Workers					
540020	Salaries - Laundry Staff	34,043.00		1,617.00	35,660.00
			RJE - 1	<u>1,617.00</u>	<u>35,660.00</u>
Subtotal [8B] Other Laundry Workers		<u>34,043.00</u>		<u>1,617.00</u>	<u>35,660.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
560010	Salaries - DNS	98,857.00		1,364.00	100,221.00
			RJE - 1	<u>1,364.00</u>	<u>100,221.00</u>
560020	ADNS	0.00		0.00	0.00
			RJE - 1	<u>(0.00)</u>	<u>0.00</u>
Subtotal [12A] Director of Nurses/Assistant Director		<u>98,857.00</u>		<u>1,364.00</u>	<u>100,221.00</u>
Subgroup : [12B1] RNs - Direct Care					
560030	Salaries - RN Nursing Supervi	446,748.00		3,606.00	450,354.00
			RJE - 1	<u>3,606.00</u>	<u>450,354.00</u>
562020	Salaries - RN	2,057.00		0.00	2,057.00
			RJE - 1	<u>(0.00)</u>	<u>2,057.00</u>
Subtotal [12B1] RNs - Direct Care		<u>448,805.00</u>		<u>3,606.00</u>	<u>452,411.00</u>
Subgroup : [12B2] RNs - Administrative					
560040	Salaries - Nursing Scheduler	49,343.00		183.00	49,526.00
			RJE - 1	<u>183.00</u>	<u>49,526.00</u>
560060	Salaries - MDS Coordinator	144,948.00		(3,204.00)	141,744.00
			RJE - 1	<u>(3,204.00)</u>	<u>141,744.00</u>
560100	Salaries - Infection Control	39,022.00		0.00	39,022.00
			RJE - 1	<u>0.00</u>	<u>39,022.00</u>

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
560110	Salaries - Staff Development	46,670.00		0.00	46,670.00
			RJE - 1	(0.00)	
Subtotal [12B2] RNs - Administrative		279,983.00		(3,021.00)	276,962.00
Subgroup : [12C1] LPNs - Direct Care					
562030	Salaries - LPN	977,911.00		(5,262.00)	972,649.00
			RJE - 1	(5,262.00)	
Subtotal [12C1] LPNs - Direct Care		977,911.00		(5,262.00)	972,649.00
Subgroup : [12D] Aides and Attendants					
562040	Salaries - CNA	1,116,170.00		238.00	1,116,408.00
			RJE - 1	238.00	
Subtotal [12D] Aides and Attendants		1,116,170.00		238.00	1,116,408.00
Subgroup : [12E] Physical Therapists					
570010	Dir Rehab	0.00		0.00	0.00
			RJE - 1	(0.00)	
			RJE - 2	(0.00)	
570020	Salaries - Therapy Aides	1,786.00		(865.00)	921.00
			RJE - 1	(0.00)	
			RJE - 2	(865.00)	
570050	Salaries - PT	111,054.00		900.00	111,954.00
			RJE - 1	900.00	
570055	Salaries - PT Aides	96,158.00		(544.00)	95,614.00
			RJE - 1	(544.00)	
Subtotal [12E] Physical Therapists		208,998.00		(509.00)	208,489.00
Subgroup : [12F] Speech Therapists					
570070	Salaries - ST Staff	34,154.00		0.00	34,154.00
Marcum 103	Salaries Dir Rehab - ST	0.00		0.00	0.00
			RJE - 2	(0.00)	
Marcum 105	Salaries - Therapy Aides ST	0.00		151.00	151.00
			RJE - 2	151.00	
Subtotal [12F] Speech Therapists		34,154.00		151.00	34,305.00
Subgroup : [12G] Occupational Therapists					
570090	Salaries - OT	44,913.00		0.00	44,913.00
			RJE - 1	(0.00)	
570100	Salaries - COTA	115,569.00		482.00	116,051.00
			RJE - 1	482.00	
Marcum 102	Salaries Dir Rehab - OT	0.00		0.00	0.00
			RJE - 2	(0.00)	
Marcum 104	Salaries - Therapy Aides OT	0.00		714.00	714.00
			RJE - 2	714.00	
Subtotal [12G] Occupational Therapists		160,482.00		1,196.00	161,678.00
Subgroup : [12H] Recreation Workers					
580010	Salaries - Activities Director	62,139.00		(559.00)	61,580.00
			RJE - 1	(559.00)	
580020	Salaries - Activities -Staff	61,316.00		(968.00)	60,348.00
			RJE - 1	(968.00)	
Subtotal [12H] Recreation Workers		123,455.00		(1,527.00)	121,928.00
Subgroup : [12M] Social Workers/Case Management					
590010	Salaries - Social Svc Dir	66,659.00		2,266.00	68,925.00
			RJE - 1	2,266.00	
590020	Salary Social Svc Staff	0.00		0.00	0.00
			RJE - 1	(0.00)	
Subtotal [12M] Social Workers/Case Management		66,659.00		2,266.00	68,925.00
Subgroup : [12O] Other					
500050	Salaries - Admissions	69,020.00		(1,498.00)	67,522.00
			RJE - 1	(1,498.00)	
510003	Benefits Expense - PTO ETO	(8,585.00)		8,585.00	0.00
			RJE - 1	8,585.00	
560090	Salaries - Medical Records	34,900.00		1,272.00	36,172.00
			RJE - 1	1,272.00	
Subtotal [12O] Other		95,335.00		8,359.00	103,694.00
Total [10-A] Salaries and Wages		4,605,522.00		0.00	4,605,522.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
566060	Contract Svcs - Dental	6,840.00		0.00	6,840.00
Subtotal [2] Dentist		6,840.00		0.00	6,840.00
Subgroup : [3] Pharmacist					
564100	Contract Svcs - Pharmacy	7,544.00		0.00	7,544.00
Marcum 122	Medication Review Consultant	0.00		2,000.00	2,000.00
			RJE - 10	2,000.00	

Client: **JACC Management**
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 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
Subtotal [3] Pharmacist		<u>9/30/2018</u> <u>7,544.00</u>		<u>2,000.00</u>	<u>9/30/2018</u> <u>9,544.00</u>
Subgroup : [5A] PT - Resident Care					
570040	Contract Svcs - Rehab	71,958.00		(37,344.00)	34,614.00
			RJE - 5	(37,344.00)	
Subtotal [5A] PT - Resident Care		<u>71,958.00</u>		<u>(37,344.00)</u>	<u>34,614.00</u>
Subgroup : [8A] Medical Director					
566030	Contract Svcs - Med Director	72,000.00		0.00	72,000.00
Subtotal [8A] Medical Director		<u>72,000.00</u>		<u>0.00</u>	<u>72,000.00</u>
Subgroup : [9A] ST - Resident Care					
Marcum 111	Rehab Contracted Services - ST	0.00		4,364.00	4,364.00
			RJE - 5	4,364.00	
Subtotal [9A] ST - Resident Care		<u>0.00</u>		<u>4,364.00</u>	<u>4,364.00</u>
Subgroup : [10A] OT - Resident Care					
Marcum 110	Rehab Contracted Services - OT	0.00		32,980.00	32,980.00
			RJE - 5	32,980.00	
Subtotal [10A] OT - Resident Care		<u>0.00</u>		<u>32,980.00</u>	<u>32,980.00</u>
Subgroup : [12] Other					
566050	Contract Svcs - Physician	2,173.00		(1,981.00)	192.00
			RJE - 10	(1,981.00)	
Subtotal [12] Other		<u>2,173.00</u>		<u>(1,981.00)</u>	<u>192.00</u>
Total [13-B] Professional Fees		<u>160,515.00</u>		<u>19.00</u>	<u>160,534.00</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
510040	Workers' Compensation	310,556.00		0.00	310,556.00
Subtotal [1A1] Workmen's Compensation		<u>310,556.00</u>		<u>0.00</u>	<u>310,556.00</u>
Subgroup : [1A2] Disability Insurance					
510100	Employee Disability Ins	5,385.00		0.00	5,385.00
Subtotal [1A2] Disability Insurance		<u>5,385.00</u>		<u>0.00</u>	<u>5,385.00</u>
Subgroup : [1A3] Unemployment Insurance					
510020	Payroll Taxes - FUTA	6,553.00		0.00	6,553.00
510030	Payroll Taxes - SUTA	98,327.00		0.00	98,327.00
Subtotal [1A3] Unemployment Insurance		<u>104,880.00</u>		<u>0.00</u>	<u>104,880.00</u>
Subgroup : [1A4] Social Security (FICA)					
510010	Payroll Taxes - FICA	347,894.00		0.00	347,894.00
Subtotal [1A4] Social Security (FICA)		<u>347,894.00</u>		<u>0.00</u>	<u>347,894.00</u>
Subgroup : [1A5] Health Insurance					
510050	Group Health Insurance	138,949.00		0.00	138,949.00
510120	Union Health & Welfare	632,784.00		0.00	632,784.00
Subtotal [1A5] Health Insurance		<u>771,733.00</u>		<u>0.00</u>	<u>771,733.00</u>
Subgroup : [1A6] Life Insurance					
510060	Employee Grp Life Insurance	2,715.00		0.00	2,715.00
Subtotal [1A6] Life Insurance		<u>2,715.00</u>		<u>0.00</u>	<u>2,715.00</u>
Subgroup : [1A7] Pensions					
510140	Union Pension	218,919.00		0.00	218,919.00
Subtotal [1A7] Pensions		<u>218,919.00</u>		<u>0.00</u>	<u>218,919.00</u>
Subgroup : [1A9] Other					
510110	Pre Employment EE Costs	3,025.00		0.00	3,025.00
510130	Union Training	25,545.00		0.00	25,545.00
Subtotal [1A9] Other		<u>28,570.00</u>		<u>0.00</u>	<u>28,570.00</u>
Subgroup : [1C] Bad Debts					
500495	Bad Debt	60,000.00		0.00	60,000.00
Subtotal [1C] Bad Debts		<u>60,000.00</u>		<u>0.00</u>	<u>60,000.00</u>
Subgroup : [1D] Accounting and Auditing					
500320	Accounting Fees	15,708.00		0.00	15,708.00
Subtotal [1D] Accounting and Auditing		<u>15,708.00</u>		<u>0.00</u>	<u>15,708.00</u>
Subgroup : [1E] Legal					
500340	Legal Fees	35,078.00		(12,608.00)	22,470.00
			RJE - 7	(12,608.00)	
Subtotal [1E] Legal		<u>35,078.00</u>		<u>(12,608.00)</u>	<u>22,470.00</u>
Subgroup : [1G] Office Supplies					
500260	Office Supplies	11,273.00		0.00	11,273.00
Subtotal [1G] Office Supplies		<u>11,273.00</u>		<u>0.00</u>	<u>11,273.00</u>

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Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Subgroup : [1H1] Telephone and Telegraph					
500440	Telephone	15,324.00		0.00	15,324.00
Subtotal [1H1] Telephone and Telegraph		15,324.00		0.00	15,324.00
Subgroup : [1K3] Resident Day User Fee					
500551	Provider Tax	574,098.00		0.00	574,098.00
Subtotal [1K3] Resident Day User Fee		574,098.00		0.00	574,098.00
Total [15] Expenditures Other than Salaries		2,502,133.00		(12,608.00)	2,489,525.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
510080	Employ Benes - Non Payroll	3,952.00		(1,082.00)	2,870.00
			RJE - 4	(1,082.00)	
Subtotal [2] Holiday Parties for Staff		3,952.00		(1,082.00)	2,870.00
Subgroup : [4] Employee Travel					
500180	Travel & Mileage	2,245.00		0.00	2,245.00
510145	Mileage Reimbursement	2,700.00		0.00	2,700.00
Subtotal [4] Employee Travel		4,945.00		0.00	4,945.00
Subgroup : [5] Education Expense					
500460	Meetings & Seminars	1,197.00		0.00	1,197.00
Subtotal [5] Education Expense		1,197.00		0.00	1,197.00
Subgroup : [M1] Advertising Help Wanted					
500150	Advertising - Help Wanted	1,209.00		0.00	1,209.00
Subtotal [M1] Advertising Help Wanted		1,209.00		0.00	1,209.00
Subgroup : [M3] Advertising Other					
500480	Advertising - Promotional	1,606.00		0.00	1,606.00
Subtotal [M3] Advertising Other		1,606.00		0.00	1,606.00
Subgroup : [M5] Medical Records					
566100	Medical Records Supplies	1,128.00		0.00	1,128.00
566120	Contract Svcs -Medical Records	7,667.00		0.00	7,667.00
Subtotal [M5] Medical Records		8,795.00		0.00	8,795.00
Subgroup : [M7] Postage					
500280	Postage	1,577.00		0.00	1,577.00
Subtotal [M7] Postage		1,577.00		0.00	1,577.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 107	Dues and Memberships	0.00		1,050.00	1,050.00
			RJE - 3	1,050.00	
Subtotal [M8] Dues and Membership Fees to Professional Associations		0.00		1,050.00	1,050.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 116	Chamber Dues	0.00		380.00	380.00
			RJE - 3	380.00	
Subtotal [M8A] Dues to Chamber of Commerce		0.00		380.00	380.00
Subgroup : [M9] Subscriptions					
500240	Dues & Subscriptions	7,490.00		(1,430.00)	6,060.00
			RJE - 3	(1,430.00)	
Subtotal [M9] Subscriptions		7,490.00		(1,430.00)	6,060.00
Subgroup : [M11] Services Provided by Contract					
500220	Payroll Processing Fees - ADP	26,261.00		0.00	26,261.00
500330	Contract Svcs - Office	37,530.00		0.00	37,530.00
500332	Contract Svcs - IT Support	10,387.00		0.00	10,387.00
500360	Consulting Other	10,859.00		0.00	10,859.00
Subtotal [M11] Services Provided by Contract		85,037.00		0.00	85,037.00
Subgroup : [M12] Administrative Management Services					
500800	Management Fee	217,826.00		0.00	217,826.00
Subtotal [M12] Administrative Management Services		217,826.00		0.00	217,826.00
Subgroup : [M13] Other					
500200	Bank Charges	22,478.00		0.00	22,478.00
500300	Printing	156.00		0.00	156.00
500400	Business License Fees	3,687.00		0.00	3,687.00
500420	Licenses & Permits	9,375.00		(150.00)	9,225.00
			RJE - 8	(150.00)	
500490	Fines & Penalties	73,179.00		12,608.00	85,787.00
			RJE - 7	12,608.00	
Marcum 109	Employee Food	0.00		702.00	702.00
			RJE - 4	702.00	
Marcum 115	Minor Equipment - A&G	0.00		148.00	148.00

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Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Marcum 120	Misc. Expense	0.00	RJE - 6	148.00	
				380.00	380.00
			RJE - 4	380.00	
Subtotal [M13] Other		108,875.00		13,688.00	122,563.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		442,509.00		12,606.00	455,115.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
520100	Raw Food	205,139.00		0.00	205,139.00
Subtotal [2A1] Raw Food		205,139.00		0.00	205,139.00
Subgroup : [2A2] Non-Food Supplies					
520120	Food Supplements	15,604.00		0.00	15,604.00
520140	Dietary Supplies	27,017.00		0.00	27,017.00
Subtotal [2A2] Non-Food Supplies		42,621.00		0.00	42,621.00
Subgroup : [2B] Purchased Services					
520160	Contract Svcs - Dietary	941.00		0.00	941.00
Subtotal [2B] Purchased Services		941.00		0.00	941.00
Total [18] Dietary Basis for Allocation of Costs		248,701.00		0.00	248,701.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
540140	Linens Purchases	9,113.00		0.00	9,113.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		9,113.00		0.00	9,113.00
Subgroup : [3B] Purchased Services					
540120	Contract Svcs - Laundry	169,668.00		0.00	169,668.00
Subtotal [3B] Purchased Services		169,668.00		0.00	169,668.00
Subgroup : [3C] Other					
540100	Laundry Supplies	2,952.00		0.00	2,952.00
Subtotal [3C] Other		2,952.00		0.00	2,952.00
Total [19] Laundry-Basis for Allocation of Costs		181,733.00		0.00	181,733.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
530120	Housekeeping Supplies	20,135.00		0.00	20,135.00
Subtotal [4A1] In-House Care Supplies		20,135.00		0.00	20,135.00
Subgroup : [5A2] Purchased from					
564140	Prescription Drugs	190,180.00		0.00	190,180.00
Subtotal [5A2] Purchased from		190,180.00		0.00	190,180.00
Subgroup : [5B] Medicine Cabinet Drugs					
564120	Over The Counter Drugs	10,123.00		0.00	10,123.00
Subtotal [5B] Medicine Cabinet Drugs		10,123.00		0.00	10,123.00
Subgroup : [5C] Medical and Therapeutic Supplies					
562100	Medical Supplies	76,542.00		0.00	76,542.00
Subtotal [5C] Medical and Therapeutic Supplies		76,542.00		0.00	76,542.00
Subgroup : [5D] Ambulance/Limousine					
568140	Patient Transportation	5,166.00		0.00	5,166.00
Subtotal [5D] Ambulance/Limousine		5,166.00		0.00	5,166.00
Subgroup : [5E2] Oxygen - Other					
562160	Oxygen Supplies	10,901.00		0.00	10,901.00
Subtotal [5E2] Oxygen - Other		10,901.00		0.00	10,901.00
Subgroup : [5F] X-Rays and related radiological					
566200	X-Ray Services	5,946.00		0.00	5,946.00
Subtotal [5F] X-Rays and related radiological		5,946.00		0.00	5,946.00
Subgroup : [5H] Laboratory					
566190	Lab Fees	14,588.00		150.00	14,738.00
			RJE - 8	150.00	
Subtotal [5H] Laboratory		14,588.00		150.00	14,738.00
Subgroup : [5I] Recreation					
580100	Activities Supplies	3,279.00		0.00	3,279.00
580120	Contract Svcs - Entertainment	5,790.00		0.00	5,790.00
Subtotal [5I] Recreation		9,069.00		0.00	9,069.00
Subgroup : [5L] Other					
562120	Diapers/Disposables	24,858.00		0.00	24,858.00
562140	Tube Feeding (Non Part B)	2,920.00		0.00	2,920.00
566010	I.V. Therapy/RT Exp	22,684.00		0.00	22,684.00
566160	Med Equip Rental	37,074.00		0.00	37,074.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
566180	Patient Expenses	75.00		0.00	75.00
566210	Patient Consolidated Billing	3,453.00		0.00	3,453.00
570060	Physical Therapy Supplies	1,016.00		0.00	1,016.00
570110	Occupational Therapy Supplies	51.00		0.00	51.00
	Subtotal [5L] Other	92,131.00		0.00	92,131.00
	Total [20] Housekeeping and Resident Care Basis for Allocation of Costs	434,781.00		150.00	434,931.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
550100	Maintenance Supplies	9,032.00		0.00	9,032.00
550110	Repairs & Maintenance	21,642.00		0.00	21,642.00
550130	Minor Equipment	(936.00)		0.00	(936.00)
	Subtotal [6A] Repairs and Maintenance	29,738.00		0.00	29,738.00
Subgroup : [6B] Heat					
550160	Fuel Oil	35.00		0.00	35.00
	Subtotal [6B] Heat	35.00		0.00	35.00
Subgroup : [6C] Light & Power					
550150	Gas & Electric	106,926.00		0.00	106,926.00
	Subtotal [6C] Light & Power	106,926.00		0.00	106,926.00
Subgroup : [6D] Water					
550180	Water & Sewer	27,653.00		0.00	27,653.00
	Subtotal [6D] Water	27,653.00		0.00	27,653.00
Subgroup : [6E] Equipment Lease					
500310	Rental Of Office Equipment	2,996.00		(148.00)	2,848.00
	Subtotal [6E] Equipment Lease	2,996.00	RJE - 6	(148.00)	2,848.00
Subgroup : [6F] Other					
550120	Contract Svcs Maintenance	14,758.00		0.00	14,758.00
550140	Pest Control	1,000.00		0.00	1,000.00
550145	Contract Svcs - Landscaping/S	10,077.00		0.00	10,077.00
550190	Trash Removal	20,470.00		0.00	20,470.00
	Subtotal [6F] Other	46,305.00		0.00	46,305.00
Subgroup : [7C] Non-movable Equipment					
501100	Deprec - FF&E	3,989.00		0.00	3,989.00
	Subtotal [7C] Non-movable Equipment	3,989.00		0.00	3,989.00
Subgroup : [7D] Movable Equipment					
501110	Deprec - Capital Lease-FF&E	4,280.00		0.00	4,280.00
501400	Amort - Computers	322.00		0.00	322.00
	Subtotal [7D] Movable Equipment	4,602.00		0.00	4,602.00
Subgroup : [8A] Organization Expense					
501500	Amort - Loan Acq Costs	36,379.00		0.00	36,379.00
501550	Amort - Lease Acq Costs	2,700.00		0.00	2,700.00
	Subtotal [8A] Organization Expense	39,079.00		0.00	39,079.00
Subgroup : [8C] Leasehold Improvements					
501300	Deprec - Leasehold Improvmts	16,024.00		0.00	16,024.00
	Subtotal [8C] Leasehold Improvements	16,024.00		0.00	16,024.00
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	102,505.00		0.00	102,505.00
	Subtotal [10B] Real estate taxes paid by lessor	102,505.00		0.00	102,505.00
Subgroup : [10C] Personal property taxes					
500520	Taxes - Personal Property	23,483.00		0.00	23,483.00
	Subtotal [10C] Personal property taxes	23,483.00		0.00	23,483.00
	Total [22] Maintenance and Property	929,127.00		(148.00)	928,979.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
502000	Interest Working Capital	131,462.00		0.00	131,462.00
502050	Interest Capital Lease	4,765.00		0.00	4,765.00
502100	Interest Insurance Finance	1,510.00		0.00	1,510.00
502150	Interest Other	81,888.00		0.00	81,888.00
	Subtotal [12D] Other Interest Expense	219,625.00		0.00	219,625.00
Subgroup : [14A] Insurance on Property					
500530	Insurance - Property	18,762.00		0.00	18,762.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subtotal [14A] Insurance on Property		18,762.00		0.00	18,762.00
Subgroup : [14C3] Other					
500450 Insurance - Non Property		64,049.00		0.00	64,049.00
Subtotal [14C3] Other		64,049.00		0.00	64,049.00
Total [27] Interest and Insurance		302,436.00		0.00	302,436.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
400100 MD Room & Board		(9,206,735.00)		0.00	(9,206,735.00)
Subtotal [1A] Medicaid Residents (CT only)		(9,206,735.00)		0.00	(9,206,735.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
400155 MD Contractual Allow (R&B)		2,874,166.00		0.00	2,874,166.00
Subtotal [1B] Medicaid room and board contractual allowance		2,874,166.00		0.00	2,874,166.00
Subgroup : [3A] Medicare Residents (All inclusive)					
400200 MA Room & Board		(1,350,661.00)		0.00	(1,350,661.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,350,661.00)		0.00	(1,350,661.00)
Subgroup : [3B] Medicare room and board contractual allowance					
400255 MA Contractual Allow (R&B)		(658,931.00)		0.00	(658,931.00)
Subtotal [3B] Medicare room and board contractual allowance		(658,931.00)		0.00	(658,931.00)
Subgroup : [4A] Private-pay residents and other					
400000 PVT Room & Board		(504,414.00)		0.00	(504,414.00)
400300 H Room & Board		(4,500.00)		0.00	(4,500.00)
400400 MG Room & Board		(34,505.00)		0.00	(34,505.00)
Subtotal [4A] Private-pay residents and other		(543,419.00)		0.00	(543,419.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
400055 PVT Contractual Allow (R&B)		12,750.00		0.00	12,750.00
400355 H Contractual Allow (R&B)		729.00		0.00	729.00
400455 MG Contractual Allow (R&B)		2,419.00		0.00	2,419.00
Subtotal [4B] Private-pay room and board contractual allowance		15,898.00		0.00	15,898.00
Subgroup : [5A] Prescription Drugs - Medicare					
400220 MA Pharmacy		(172,395.00)		0.00	(172,395.00)
Subtotal [5A] Prescription Drugs - Medicare		(172,395.00)		0.00	(172,395.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
400120 MD Pharmacy		(14,963.00)		0.00	(14,963.00)
400320 H Pharmacy		(40.00)		0.00	(40.00)
400420 MG Pharmacy		(5,957.00)		0.00	(5,957.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(20,960.00)		0.00	(20,960.00)
Subgroup : [7A] Physical Therapy - Medicare					
400235 MA Physical Therapy		(270,138.00)		0.00	(270,138.00)
400635 MB Physical Therapy		(180,629.00)		0.00	(180,629.00)
Subtotal [7A] Physical Therapy - Medicare		(450,767.00)		0.00	(450,767.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
400035 PVT Physical Therapy		(92.00)		0.00	(92.00)
400135 MD Physical Therapy		(74,773.00)		0.00	(74,773.00)
400435 MG Physical Therapy		(8,026.00)		0.00	(8,026.00)
Subtotal [7C] Physical Therapy - Non-medicare		(82,891.00)		0.00	(82,891.00)
Subgroup : [8A] Speech Therapy - Medicare					
400245 MA Speech Therapy		(38,102.00)		0.00	(38,102.00)
400645 MB Speech Therapy		(33,625.00)		0.00	(33,625.00)
Subtotal [8A] Speech Therapy - Medicare		(71,727.00)		0.00	(71,727.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
400145 MD Speech Therapy		(14,517.00)		0.00	(14,517.00)
400445 MG Speech Therapy		(1,278.00)		0.00	(1,278.00)
Subtotal [8C] Speech Therapy - Non-medicare		(15,795.00)		0.00	(15,795.00)
Subgroup : [9A] Occupational Therapy - Medicare					
400240 MA Occupational Therapy		(307,995.00)		0.00	(307,995.00)
400640 MB Occupational Therapy		(108,860.00)		0.00	(108,860.00)
Subtotal [9A] Occupational Therapy - Medicare		(416,855.00)		0.00	(416,855.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
400040 PVT Occupational Therapy		(99.00)		0.00	(99.00)
400140 MD Occupational Therapy		(71,053.00)		0.00	(71,053.00)
400440 MG Occupational Therapy		(8,295.00)		0.00	(8,295.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(79,447.00)		0.00	(79,447.00)
Subgroup : [10A] Other - Medicare					

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
400215	MA Lab	(18,554.00)		0.00	(18,554.00)
400225	MA IV Therapy	(1,025.00)		0.00	(1,025.00)
400230	MA X-Ray	(2,838.00)		0.00	(2,838.00)
400260	MA Contractual Allow (Ancill	811,047.00		0.00	811,047.00
400269	MA Sequester	32,894.00		0.00	32,894.00
400270	MA PY Revenue Adjustments	(1,876.00)		0.00	(1,876.00)
400276	M MA IV Therapy	(1,877.00)		0.00	(1,877.00)
400289	M MA Contractual Allow (Anci	1,877.00		0.00	1,877.00
400660	MB Contractual Allow (Ancill	52,646.00		0.00	52,646.00
400669	MB Sequester	4,912.00		0.00	4,912.00
Marcum 118	Flu Vaccines - Medicare B	0.00		(3,215.00)	(3,215.00)
			RJE - 9	(3,215.00)	
Subtotal [10A] Other - Medicare		877,206.00		(3,215.00)	873,991.00
Subgroup : [10B] Other - Non-medicare					
400060	PVT Contractual Allow (Ancill	75.00		0.00	75.00
400115	MD Lab	(575.00)		0.00	(575.00)
400130	MD X-Ray	(75.00)		0.00	(75.00)
400160	MD Contractual Allow (Ancill	175,881.00		0.00	175,881.00
400170	MD PY Revenue Adjustments	(17,152.00)		0.00	(17,152.00)
400265	MA Contractual Allow (BC/BS	312.00		0.00	312.00
400360	H Contractual Allow (Ancilla	40.00		0.00	40.00
400415	MG Lab	(756.00)		0.00	(756.00)
400425	MG IV Therapy	(1,646.00)		0.00	(1,646.00)
400430	MG X-Ray	75.00		0.00	75.00
400460	MG Contractual Allow (Ancill	25,883.00		0.00	25,883.00
Subtotal [10B] Other - Non-medicare		182,062.00		0.00	182,062.00
Subgroup : [15] Interest Income					
400870	Interest Income	1,938.00		0.00	1,938.00
Subtotal [15] Interest Income		1,938.00		0.00	1,938.00
Subgroup : [18] Other Revenue					
400840	Vending Income	(324.00)		0.00	(324.00)
400860	Miscellaneous Revenue	(3,398.00)		3,215.00	(183.00)
			RJE - 9	3,215.00	
Marcum 121	Misc. Income	0.00		(19.00)	(19.00)
			RJE - 10	(19.00)	
Subtotal [18] Other Revenue		(3,722.00)		3,196.00	(526.00)
Total [30] Statement of Revenue		(9,123,035.00)		(19.00)	(9,123,054.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100010	Petty Cash	2,000.00		0.00	2,000.00
100020	Cash - Operating	(159,079.00)		0.00	(159,079.00)
100025	Cash - Savings Institute & Tr	755.00		0.00	755.00
100050	Patient Funds Account	32,537.00		0.00	32,537.00
100060	Resident Trust Fund Advances	600.00		0.00	600.00
Subtotal [A1] Cash		(123,187.00)		0.00	(123,187.00)
Subgroup : [A2] Resident Accounts Receivable					
100070	AR Medicaid	877,280.00		0.00	877,280.00
100075	AR Medicare A	379,215.00		0.00	379,215.00
100080	AR Managed Care	(2,144.00)		0.00	(2,144.00)
100085	AR Private	84,536.00		0.00	84,536.00
100090	AR Medicare B	58,049.00		0.00	58,049.00
100095	AR Other	(51.00)		0.00	(51.00)
100105	Allowance - Doubtful Accounts	(65,933.00)		0.00	(65,933.00)
Subtotal [A2] Resident Accounts Receivable		1,330,952.00		0.00	1,330,952.00
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	16,363.00		0.00	16,363.00
100410	Prepaid Insurance	145,803.00		0.00	145,803.00
Subtotal [A5] Prepaid Expenses		162,166.00		0.00	162,166.00
Subgroup : [A8] Other Current Assets					
200069	Patient Refund	19,879.00		0.00	19,879.00
Subtotal [A8] Other Current Assets		19,879.00		0.00	19,879.00
Subgroup : [B4] Leasehold Improvements					
100500	Leasehold Improvements	279,338.00		0.00	279,338.00
100600	Accum Amort - Leasehold Imp	(26,391.00)		0.00	(26,391.00)
Subtotal [B4] Leasehold Improvements		252,947.00		0.00	252,947.00
Subgroup : [B5] Non-Movable Equipment					

Client: **JACC Management**
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 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
100510	Furniture Fixtures & Equipment	25,697.00		0.00	25,697.00
100610	Accum Depr - F F & E	(6,874.00)		0.00	(6,874.00)
Subtotal [B5] Non-Movable Equipment		18,823.00		0.00	18,823.00
Subgroup : [B6] Movable Equipment					
100515	FF& E - Capital Lease	43,106.00		0.00	43,106.00
100530	Computer Equip & Software	2,395.00		0.00	2,395.00
100615	Accum Depr - Capital Lease FF	(4,280.00)		0.00	(4,280.00)
100630	Accum Amort - Software	(1,080.00)		0.00	(1,080.00)
Subtotal [B6] Movable Equipment		40,141.00		0.00	40,141.00
Subgroup : [B9] Other Fixed Assets					
100590	Construction-in-Progress	9,290.00		0.00	9,290.00
Subtotal [B9] Other Fixed Assets		9,290.00		0.00	9,290.00
Subgroup : [D1] Deferred Deposits					
100700	Deposits	237,271.00		0.00	237,271.00
Subtotal [D1] Deferred Deposits		237,271.00		0.00	237,271.00
Subgroup : [D2] Escrow Deposits					
100440	Real Estate Tax Escrow	(695.00)		0.00	(695.00)
Subtotal [D2] Escrow Deposits		(695.00)		0.00	(695.00)
Subgroup : [D3] Organization Expense					
100710	Lease Acquisition Costs	40,500.00		0.00	40,500.00
100715	Accum Amort - Lease Acquisition	(8,325.00)		0.00	(8,325.00)
100720	Loan Acquisition Costs	109,136.00		0.00	109,136.00
100725	Accum Amort - Loan Acquisition	(54,568.00)		0.00	(54,568.00)
Subtotal [D3] Organization Expense		86,743.00		0.00	86,743.00
Subgroup : [D6] Loans to Owners or Related Parties					
100394	Due To/From JACC Mgmt	13,361,600.00		0.00	13,361,600.00
Subtotal [D6] Loans to Owners or Related Parties		13,361,600.00		0.00	13,361,600.00
Total [31-32] Assets		15,422,318.00		0.00	15,422,318.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
200000	Accounts Payable	(1,476,119.00)		0.00	(1,476,119.00)
200010	Accrued Accounts Payable	(21,632.00)		0.00	(21,632.00)
Subtotal [A1] Trade Accounts Payable		(1,497,751.00)		0.00	(1,497,751.00)
Subgroup : [A2] Note Payable					
200105	Note Payable	(25,367.00)		0.00	(25,367.00)
200106	Note Payable - A	(44,500.00)		0.00	(44,500.00)
200110	Note Payable - Ins. Financing	(4,904.00)		0.00	(4,904.00)
200150	Note Payable - Landlord	(13,500.00)		0.00	(13,500.00)
200180	Capital Lease Pay - Balboa	(24,034.00)		0.00	(24,034.00)
Subtotal [A2] Note Payable		(112,305.00)		0.00	(112,305.00)
Subgroup : [A4] Accrued Payroll					
200020	Payroll Payable	(93,979.00)		0.00	(93,979.00)
200065	Payroll Adjustments	1,003.00		0.00	1,003.00
Subtotal [A4] Accrued Payroll		(92,976.00)		0.00	(92,976.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
200025	Payroll Taxes Payable	(7,880.00)		0.00	(7,880.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(7,880.00)		0.00	(7,880.00)
Subgroup : [A10] Interest Payable					
200040	Interest Payable	(8,789.00)		0.00	(8,789.00)
Subtotal [A10] Interest Payable		(8,789.00)		0.00	(8,789.00)
Subgroup : [A12] Other Current Liabilities					
200015	Provider Tax Payable	(123,642.00)		0.00	(123,642.00)
200026	Vol EE Benefits Payable	143.00		0.00	143.00
200045	Union Dues Payable	(3,637.00)		0.00	(3,637.00)
200055	Rent Payable	(384,990.00)		0.00	(384,990.00)
200060	Accrued PTO Benefits	(68,728.00)		0.00	(68,728.00)
200070	Patient Funds Liability	(32,537.00)		0.00	(32,537.00)
250100	LT Line Of Credit	(747,490.00)		0.00	(747,490.00)
Subtotal [A12] Other Current Liabilities		(1,360,881.00)		0.00	(1,360,881.00)
Subgroup : [B3] Loans from Owners or Related Parties					
100317	Due To/From Bear Mtn Health	(54,450.00)		0.00	(54,450.00)
100371	Due To/From JACC Healthcare	(871,817.00)		0.00	(871,817.00)
100392	Due To/From Windham	(13,422,102.00)		0.00	(13,422,102.00)
Subtotal [B3] Loans from Owners or Related Parties		(14,348,369.00)		0.00	(14,348,369.00)
Total [33-34] Liabilities		(17,428,951.00)		0.00	(17,428,951.00)

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
300040	Retained Earnings	1,322,211.00		0.00	1,322,211.00
Subtotal [B5] Cumulated Earnings		<u>1,322,211.00</u>		<u>0.00</u>	<u>1,322,211.00</u>
Total [35] Equity		<u>1,322,211.00</u>		<u>0.00</u>	<u>1,322,211.00</u>
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2018**
 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				
500040	Salaries - Business Office		1,849.00	
510003	Benefits Expense - PTO ETO		8,585.00	
520020	Salaries - Cooks		1,577.00	
540020	Salaries - Laundry Staff		1,617.00	
550020	Salaries - Maintenance Staff		368.00	
560010	Salaries - DNS		1,364.00	
560030	Salaries - RN Nursing Supervi		3,606.00	
560040	Salaries - Nursing Scheduler		183.00	
560090	Salaries - Medical Records		1,272.00	
562040	Salaries - CNA		238.00	
570050	Salaries - PT		900.00	
570100	Salaries - COTA		482.00	
590010	Salaries - Social Svc Dir		2,266.00	
500010	Salaries - Administrator			2,915.00
500050	Salaries - Admissions			1,498.00
520010	Salaries - Food Serv Dir			2,274.00
520030	Salaries - Dietary Aides			4,035.00
520040	Salaries - Dietician			2,117.00
530010	Salaries - Houskpg Supv			
530020	Salaries - Houskpg Staff			747.00
550010	Salaries - Maint Supervisor			184.00
560020	ADNS			
560060	Salaries - MDS Coordinator			3,204.00
560110	Salaries - Staff Development			
562020	Salaries - RN			
562030	Salaries - LPN			5,262.00
570010	Dir Rehab			
570020	Salaries - Therapy Aides			
570055	Salaries - PT Aides			544.00
570090	Salaries - OT			
580010	Salaries - Activities Director			559.00
580020	Salaries - Activities -Staff			968.00
590020	Salary Social Svc Staff			
Marcum 101	Salaries - Assitant Administrator			
Total			24,307.00	24,307.00
Reclassifying Journal Entries JE # 2		I.01		
To allocate the Director of Rehab and Therapy Aides between PT, OT & ST				
Marcum 104	Salaries - Therapy Aides OT		714.00	
Marcum 105	Salaries - Therapy Aides ST		151.00	
570010	Dir Rehab			
570020	Salaries - Therapy Aides			865.00
Marcum 102	Salaries Dir Rehab - OT			
Marcum 103	Salaries Dir Rehab - ST			
Total			865.00	865.00
Reclassifying Journal Entries JE # 3		E.01 - 500240		
To reclass dues and licenses from the subscriptions line				
Marcum 107	Dues and Memberships		1,050.00	
Marcum 116	Chamber Dues		380.00	
500240	Dues & Subscriptions			1,430.00
Total			1,430.00	1,430.00

Client: **JACC Management**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2018**
 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 - 510080		
To reclass misc. exp and food for employees				
Marcum 109	Employee Food		702.00	
Marcum 120	Misc. Expense		380.00	
510080	Employ Benes - Non Payroll			1,082.00
Total			1,082.00	1,082.00
Reclassifying Journal Entries JE # 5		E.01 - profes		
To reclass contracted rehab services to OT & ST				
Marcum 110	Rehab Contracted Services - OT		32,980.00	
Marcum 111	Rehab Contracted Services - ST		4,364.00	
570040	Contract Svcs - Rehab			37,344.00
Total			37,344.00	37,344.00
Reclassifying Journal Entries JE # 6		E.01 - 500310		
To reclass storage fees from equipment rental				
Marcum 115	Minor Equipment - A&G		148.00	
500310	Rental Of Office Equipment			148.00
Total			148.00	148.00
Reclassifying Journal Entries JE # 7		E.01 - 500340		
To reclass collections fee paid to vendors from legal				
500490	Fines & Penalties		12,608.00	
500340	Legal Fees			12,608.00
Total			12,608.00	12,608.00
Reclassifying Journal Entries JE # 8		E.01 - 500420		
To reclass lab expense				
566190	Lab Fees		150.00	
500420	Licenses & Permits			150.00
Total			150.00	150.00
Reclassifying Journal Entries JE # 9		E.01 - 400860		
To reclass Medicare flu-shots				
400860	Miscellaneous Revenue		3,215.00	
Marcum 118	Flu Vaccines - Medicare B			3,215.00
Total			3,215.00	3,215.00
Reclassifying Journal Entries JE # 10		E.01 - 566050		
To reclass pharmacist and credit balance in expense account				
Marcum 122	Medication Review Consultant		2,000.00	
566050	Contract Svcs - Physician			1,981.00
Marcum 121	Misc. Income			19.00
Total			2,000.00	2,000.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/14/2019
 Run Date: 2/14/2019

Provider Name: JACC Healthcare Center of Norwich
 Provider Number: 000010413
 Period Ended: 9/30/18

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: