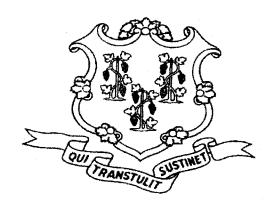
### **State of Connecticut**



### **Annual Report of Long-Term Care Facility**

Cost Year 2018

Name of Facility (as I	icensed)							
JACC Healthcare Cer	nter of Norwich	, LLC						
Address (No. & Stree	t, City, State, Z	ip Code)						
60 Crouch Ave, Norw	vich, CT 06360-	-7329						
Type of Facility								
Chronic and C Nursing Home	onvalescent only (CCNH)	0	Rest Home with Supervision only (RHNS)	_		(Specify)		
Report for Year Begin	nning		Report for Year	Ending				
10/1/2017			9/30/2018					
License Numbers: CCNH 2398		RHNS		(Specify)			dicare Provider 07-5417	
Medicaid Provider N	umbers:	CC	CNH	R F	INS		ICI	F-IID
ivicalcula i rovider i v	umoers.	000010413		TG.	1110			
For Department Us Sequence Number	Signed and	Date	Sequence Nu		Signed a	nd Notarize	ed	Date Received
Assigned	Notarized	Received	Assigne	d	Signed a			Bute Received

### **Table of Contents**

Gene	eral Information - Administrator's/Owner's Certification	1
Gene	eral Information and Questionnaire - Data Required for Real Wage Adjustment	1A
Gene	eral Information and Questionnaire - Type of Facility - Organization Structure	2 3
Gene	eral Information and Questionnaire - Partners/Members	3
Gene	eral Information and Questionnaire - Corporate Owners	3A
Gene	eral Information and Questionnaire - Individual Proprietorship	3B
Gene	eral Information and Questionnaire - Related Parties	4
Gene	eral Information and Questionnaire - Basis for Allocation of Costs	5
Gene	eral Information and Questionnaire - Leases	6
Gene	eral Information and Questionnaire - Accounting Basis	7
Sche	dule of Resident Statistics	8
Sche	dule of Resident Statistics (Cont'd)	9
A.	Report of Expenditures - Salaries & Wages	10
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant	
	Administrators and Other Relatives	11
	Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant	
	Administrators and Other Relatives (Cont'd)	12
B.	Report of Expenditures - Professional Fees	13
	Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee	
	for Service Basis	14
C.	Expenditures Other than Salaries - Administrative and General	15
C.	Expenditures Other than Salaries (Cont'd) - Administrative and General	16
	Schedule C-1 - Management Services	17
C.	Expenditures Other than Salaries (Cont'd) - Dietary	18
C.	Expenditures Other than Salaries (Cont'd) - Laundry	19
C.	Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
	Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C.	Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
	Depreciation Schedule	23
	Amortization Schedule	24
C.	Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C.	Expenditures Other than Salaries (Cont'd) - Interest	26
C.	Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
	Adjustments to Statement of Expenditures	28
D. D. F.	Adjustments to Statement of Expenditures (Cont'd)	29
F.	Statement of Revenue	30
G.	Balance Sheet	31
G.	Balance Sheet (Cont'd)	32
G.	Balance Sheet (Cont'd)	33
G.	Balance Sheet (Cont'd)	34
G.	Balance Sheet (Cont'd) - Reserves and Net Worth	35
Н.	Changes in Total Net Worth	36
I.	Preparer's/Reviewer's Certification	37

### **General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018	1	37

### Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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

(Notary Seal)

### State of Connecticut **Department of Social Services**

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	Page	of			
				1A	37
Name of Facility		Period Cov	ered:	From	То
JACC Healthcare Center of Norwich, LLC				10/1/2017	9/30/2018
Address of Facility					
60 Crouch Ave, Norwich, CT 06360-7329					
Report Prepared By	Phone Nun		Date		
Marcum LLP		203-781-90	500	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.

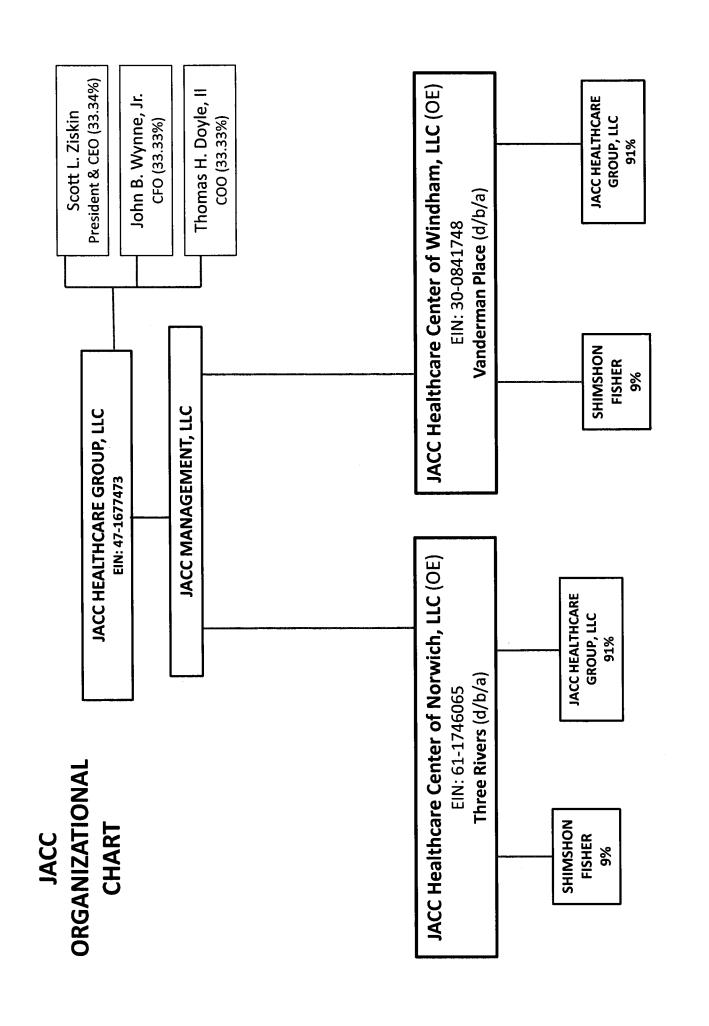
DO NOT include Fringe Benefit Costs.

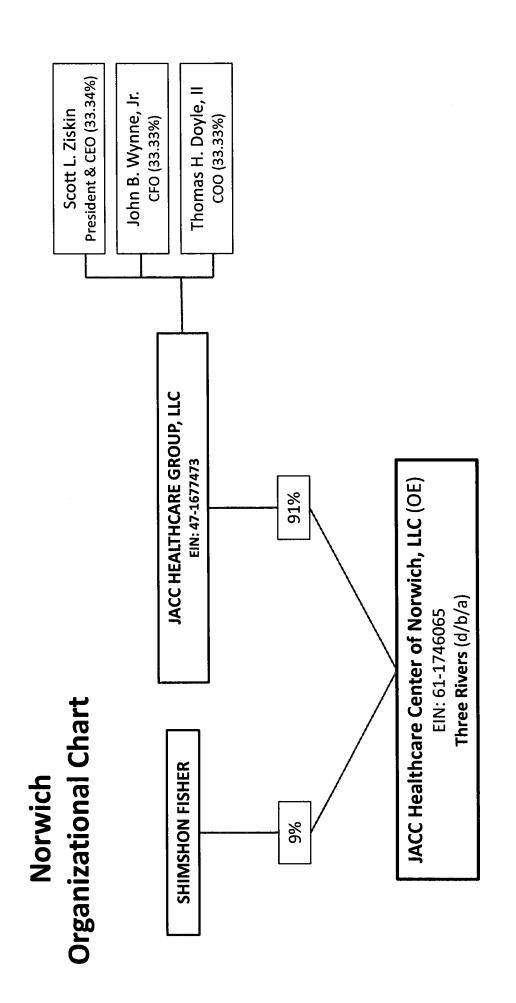
### **General Information and Questionnaire Type of Facility - Organization Structure**

		Phor	e No. of Fac	ility	Report for Year	ar Ended	Page		of
		860-	889-2631		9/30/2018		2		37
Name of Facility (as shown on license)			Address (No	). & S	Street, City, Sta	te, Zip)	·		<del></del>
JACC Healthcare Center of Norwich, LLC			60 Crouch A	Ave, 1	Norwich, CT 06	6360-732	9		
	CCNH		RHNS		(Specify)		Medicare F	rovic	Jer No.
License Numbers:	2398						07-5417		
Type of Facility (Check appropriate box(es)	)								
Chronic and Convalescent	_	Rest	Home with 1	Nursi	ng 🗖	(C:6-)			
Nursing Home only (CCNH)		Supe	rvision only	(RHI	NS)	(Specify)			
Type of Ownership (Check appropriate box)	)				··········				
O Proprietorship    LLC    O	Partnership	0	Profit Corp.	0	Non-Profit Corp	o. O	Government	0	Trust
O Trophetoliship O EEC	————			,	······································	· · · · · · · · · · · · · · · · · · ·			
10.11.6.12.				Date	Opened	Date Clo	sed		
If this facility opened or closed during repor	t year provide:								
Has there been any change in ownership									
or operation during this report year?		0	Yes	•	No	If"Voc."	explain fully		
or operation during this report year:		<u> </u>	103		110	11 168,	explain fully	<u>'.</u>	
Administrator						<u> </u>			
Name of Administrator					Nursing Ho				
James Dahl					Administrate		1840		
01 0 1	<del> </del>				License N	lo.:	<u> </u>		
Other Operators/Owners who are assistant a	dministrators (	full c	or part time)	of thi					
Name N/A					License N	10.:			
N/A									
							·		
						†			
	·		·						
						İ			
**************************************						-			

### General Information and Questionnaire Partners/Members

Name of Facility		License No.	Report for	Year Ended	Page of
JACC Healthcare Center of Norwich, LLC		239	8 9/30/2018		3   37
Legal Name of Partnership/LLC JACC Healthcare Center of Norwich, LLC		Business	Address	Which	d/or Town(s) in Registered
		60 Crouch Ave CT 06360-732			
Name of Partners/Members	Busine	ss Address		Title	% Owned
See Attached					





### General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year En	nded	Page of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018		3A 37
If this facility is owned or operated as a corpo	ration, provide the	following informati	on:	
Legal Name of Corporation		s Address		ch Incorporated
				•
			1	
				No. Shares
Name of Directors, Officers	Busines	s Address	Title	Held by Each
				Tield by Lacii
N/A				
			1	
			<u> </u>	
		-	†	
		·····		
Names of Stockholders Owning at Least 10%				
of Shares				
N/A				
	1			

State of Connecticut **Annual Report of Long-Term Care Facility**CSP-3B Rev. 10/2005

### 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 individua	al proprietorship, p	provide the following information	ation:
Owr	ner(s) of Facility		
N/A			
			<del>-</del>
		· · · · · · · · · · · · · · · · · · ·	
	<del></del>		
	· · · · · · · · · · · · · · · · · · ·		
	<del></del>		
	<del></del>		
			• • • • • • • • • • • • • • • • • • • •

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-4 Rev. 10/2005

## General Information and Questionnaire Related Parties\*

Name of Facility JACC Healthcare Center of Norwich, LLC	r of Norwich, LLC	License	No. 2398	Re 9/3	Report for Year Ended 9/30/2018		Page 4	of 37	
Are any individuals rece marriage, ability to conti	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	cility rela	ited throug	o Yes	ss O No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	e Name/Add	lress and ge 11 of the report.	
Are any individuals or concluding the rental of purelated through family as association to any of the	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?	or servic o this fa control, of this fa	es, cility, or busines: cility?	ω	O Yes O No	If "Yes," provide the following information:	e following i	information:	
		Alse	Also Provides Goods/Services to			Indicate Where Costs are Included			
Name of Related	Business	∽լ	elated Parties	ië.	Description of Goods/Services	in Annual Report	Cost	Actual Cost to the	
Individual or Company	Address	Yes	% 9N	**%	Provided	Page # / Line #	Reported	Kelated Party	
JACC Management, LLC	CT 06787	0	0	Ma	Management Company	Pg. 16 / Line m12	217,826	227,398	
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	•	0	10% Phy	10% Physcial Therapy	Pg. 13 / Line B5a	34,614	34,614	
Fusion Therapy Services, LLC formerly Synergy	44 Bluff Point Road, South Glastonbury, CT 06703	0	0	10% Oc	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	0	0	10% Spe	10% Speech Therapy	Pg. 13 / Line B9a	4,364	4,364	
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	0	•	Pay	Payroll Charges - Social Svcs Director	Pg. 10 / Line 12m	9,860	098'6	
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	0	0	Pay	Payroll Charges - Food Svcs Director	Pg. 10 / Line 5b	172	172	
		0	•						
		0	0						
		0	0						
* I In a daliting of a backet	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2								

<sup>\*</sup> Use additional sheets if necessary.

<sup>\*\*</sup> Provide the percentage amount of revenue received from non-related parties.

### **General Information and Questionnaire Basis for Allocation of Costs**

Name of Facility	License No.		Report for Year Ended	Page of			
JACC Healthcare Center of Norwich, LLC	2398						
If the facility is licensed as CDH and/or RCH or	provides AI	AIDS or TBI services with special Medicaid rates, costs					
must be allocated to CCNH and RHNS as follow	ws:	<u> </u>					
Item			Method of Allocation	1			
Dietary		Number of	meals served to residents				
Laundry		Number of	pounds processed				
Housekeeping			square feet serviced				
	,	Number of	hours of routine care provided	d by EACH			
Nursing	(	employee cl	lassification, i.e., Director (or	Charge Nurse),			
		Registered 1	Nurses, Licensed Practical Nu	arses, Aides and			
		Attendants					
Direct Resident Care Consultants	į.	Number of	hours of resident care provide	d by EACH			
			See listing page 13)				
Maintenance and operation of plant		Square feet					
Property costs (depreciation)		Square feet		<del></del>			
Employee health and welfare		Gross salar	<del> </del>				
Management services			cost center involved				
All other General Administrative expenses			rect and Allocated Costs				
The preparer of this report must answer the following	owing questic	ns applicat	ole to the cost information pro	vided.			
1. In the preparation of this Report, were all	• Yes	O No	If "No," explain fully why su	ch allocation was			
costs allocated as required? not made.							
		······					
2. Explain the allocation of related company exp	penses and at	tach copy o	f appropriate supporting data				
N/A							
3. Did the Facility appropriately allocate and se				me cost centers?			
(e.g., Assisted Living, Home Health, Outpation	ent Services,	Adult Day	Care Services, etc.)				
	• Yes	O NO	If "No," explain fully why sunt made.	ch allocation was			

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-6 Rev. 9/2002

## 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

Is a Mileage Log Book Maintained for All Leased Vehicles?

o No

O Yes

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

<sup>\*\*</sup> Attach copies of newly acquired leases.

<sup>\*\*\*</sup> Amount should agree to Page 22, Line 6e.

### General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwic	2398	9/30/2018		7	37
The records of this facility for the p	period covered by this report	were maintained on the following basis:			
		· ·			
<u> </u>	Modified Cash				
Is the accounting basis for this					
11	Yes	If "No," explain.			
previous period?	No				
Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code			
1 Marcum LLP		555 Long Wharf Drive, New Haven, CT	06511		
1 Marcum LLP 2 3					
4		<u> </u>			
Services Provided by This Firm (de	escribe fully)				
1 Medicaid & Medicare cost reports, A	dvisory reimbursement consulting		\$	15,708	
2	<u> </u>	***************************************	\$	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
3		***			
4	<del></del>				
		· · · · · · · · · · · · · · · · · · ·	\$		
			Charge fo	or Services P	rovided
			\$	15,708	
		es, Specify Expense Classification and Line No.			
	Page 15, Line 1d			<del></del>	
Legal Services Information	- A 22		T=- 4		
Name of Legal Firm or Independen				e Number	
1 Goldman, Gruder & Woods, L	LC		203-899-	8900	
2 Treasurer / State Marchsall			Various		
3 Davis, Malm & D'agostine, P.O			617-367-2	2500	
<ul><li>4 American Arbitration Associat</li><li>5</li></ul>	lon				
	7: C - 1- \		<u> </u>		
Address ( <i>No. &amp; Street, City, State,</i> 1 200 Connecticut Ave, Norwalk					
<ol> <li>200 Connecticut Ave, Norwalk</li> <li>Various</li> </ol>	k, C1 00854				
	noton MA 02108				
<ul><li>3 1 Boston Place, 37th Floor, Bo</li><li>4</li></ul>	)Ston, MA 02108				
5					
Services Provided by This Firm (de	asariha fullu)			<del></del>	
· · · · · · · · · · · · · · · · · · ·					
Legal paid to collect A/R (Disallowed	<u> </u>		\$	60	
2 Probate/Conservatorship/collections (	Disallowed on Pg. 28)		\$	2,564	
3 RE valuation work to reduce RE taxes	s (Disallowed on Pg. 28)		\$	19,346	
4 Union EE Grievance			\$	500	
5			\$	· · · · · · · · · · · · · · · · · · ·	
			<del>,</del>	r Services P	rovided
			\$	22,470	-,
Are These Charges Reflected in the Exnend	liture Portion of This Report? If Y	es, Specify Expense Classification and Line No.	Τ	22,710	
	Page 15, Line 1e	, , , ,			
• Yes O No	<del>-</del>				

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-8 Rev. 9/2002

## Schedule of Resident Statistics

	Name of Facility			License No.	lo.			Report for	Report for Year Ended	٩		Page	Jo
Certified Bed Capacity         Total All CCNH RHNS Level         Total CCNH RHNS Level         Total RHNS Level	JACC Healthcare Center of Norwich, LLC			2	398			9/30/2018	8			, <b>∞</b>	37
Certified Bed Capacity         Total All CCNH         RHNS         Specify         Total All CCNH         RHNS         Specify         Total Capacity         Total Capacity         Total All CONH         RHNS         Total CANH         RHNS         Specify         Total Capacity         Total Capacity         Total Capacity         Total Capacity         Total Capacity         Total Capacity         RHNS         Specify         Total Capacity         RHNS         Specify         Total Capacity         Total Capacity         RHNS         Specify         Total Capacity							Period 10/	1 Thru 6/.	30		Period 7/1 Thru 9/30	Thru 9/3	0
Certified Bed Capacity         Certified Bed Capacity         Level Residents         A. On last day of PREVIOUS report period PREVIOUS report period Number of Residents         A. As of midnight of PREVIOUS report period Residents         B. On last day of THIS report period Residents         B. On last day of THIS report period Residents         B. As of midnight of PREVIOUS report period Residents         B. As of midnight of PREVIOUS report period Residents         B. As of midnight of PREVIOUS report period Residents         B. As of midnight of PREVIOUS report period Residents         B. B. As of midnight of PREVIOUS report period Residents         B. B. As of midnight of PREVIOUS report period Residents         B. B		Total A 11	Total	Total	Total						,		
Certified Bed Capacity       Certified Bed Capacity       102       1		Levels	Level	Level	(Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHINS	(Specify)
A. On last day of PREVIOUS report period         102	1. Certified Bed Capacity												
B. On last day of THIS report period       102 <td>A. On last day of PREVIOUS report period</td> <td>102</td> <td>102</td> <td></td> <td></td> <td>102</td> <td>102</td> <td></td> <td></td> <td>102</td> <td>102</td> <td></td> <td></td>	A. On last day of PREVIOUS report period	102	102			102	102			102	102		
Number of Residents       Number of Residents       81       81       81       81       81         A. As of midnight of PREVIOUS report period       75       75       83       83       83         B. As of midnight of THIS report period       75       75       83       83       83         Total Number of Days Care Provided During Period       3,799       3,799       2,961       2,961       8         A. Medicare       A. Medicare       25,787       25,787       19,627       19,627       8         C. Medicaid (Conn.)       D. Private Pay       1,420       1,420       1,099       1,099       1,099         D. Private Pay       1,509       1,099       1,099       1,099       1,099         E. State SSI for RCH       105       105       1,099       1,099       1,099         F. Other (Specify) Managed Care       105       1,111       31,111       31,111       31,111       31,111	B. On last day of THIS report period	102	102			102	102			102	102		•
A. As of midnight of PREVIOUS report period       81       82													
B. As of midnight of THIS report period       75       75       83       83       83         Total Number of Days Care Provided During Period       3,799       3,799       2,961       2,961       2,961         A. Medicare       25,787       25,787       25,787       19,627       19,627       19,627         B. Medicaid (Conn.)       25,787       25,787       1,099       1,099       1,099       1,099         C. Medicaid (other states)       1,420       1,420       1,099       1,099       1,099       1,099         B. State SSI for RCH       105       105       105       10       11       11       11       31,11	A. As of midnight of PREVIOUS report period	81	81			81	81			83	83		
A. Medicare       3,799       3,799       3,799       2,961       2,961       2,961         A. Medicare       25,787       25,787       19,627       19,627       19,627         C. Medicaid (Conn.)       25,787       1,420       1,420       1,099       1,099         D. Private Pay       1,420       1,420       1,099       1,099       1,099         E. State SSI for RCH       105       105       105       19       19         F. Other (Specify) Managed Care       105       31,111       31,111       31,111       31,111       31,718		75	75			83	83			75	75		
Medicaret       3,799       3,799       3,799       2,961       2,961       2,961       2,961         Medicaid (Conn.)       25,787       25,787       25,787       19,627       19,627       19,627         Medicaid (other states)       1,420       1,420       1,099       1,099       1,099         Private Pay       1       1       1       105       1,099       1,099         State SSI for RCH       105       105       10       10       1         Other (Specify) Managed Care       105       105       91       91       91         Total Care Days During Period (3A thru F)       31,111       31,111       31,111       31,111       31,111       31,778       23,778       23,778	1												
Medicaid (Conn.)       25,787       25,787       19,627       19,627       19,627       19,627       19,627       19,627       19,627       19,627       19,627       19,627       19,627       19,627       19,627       10,627       10,627       10,627       10,627       10,627       10,627       10,627       10,627       10,629       10,627       10,	A. Medicare	3,799	3,799			2,961	2,961			838	838	-	
Medicaid (other states)         I,420         1,420         1,099         1,099         1,099           Private Pay         1,420         1,699         1,099         1,099         1,099           State SSI for RCH         105         105         105         91         91           Other (Specify) Managed Care         105         13,111         31,111         31,111         31,111		25,787	25,787			19,627	19,627			6,160	6,160		
Private Pay         1,420         1,420         1,420         1,099													
State SSI for RCH       Other (Specify) Managed Care       105       105       91       91         Total Care Days During Period (3A thru F)       31,111       31,111       31,111       23,778       23,778       23,778	i	1,420	1,420			660'1	1,099			321	321		
Other (Specify) Managed Care         105         105         105         105         91         91           Total Care Days During Period (3A thru F)         31,111         31,111         31,111         23,778         23,778         23,778													
Total Care Days During Period (3A thru F) 31,111 31,111 23,778 23,778		105	105			91	91			14	14		
	ŀ	31,111	31,111			23,778	23,778			7,333	7,333		i
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					<u> </u>								
A. Medicaid Bed Reserve Days	A. Medicaid Bed Reserve Days								v		-		
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B) 31,111 31,111 23,778 23,778		31,111	31,111			23,778	23,778			7,333	7,333		

### **Annual Report of Long-Term Care Facility**

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Faci	lity			Licer	ise No.				Report	for Year	Ended		Page	of
JACC Health	care Cei	nter of N	lorwich, LLC	2	2398					9/30/201	8		9	37
4 777 .1		•					,				**			
	-	_	in the certified b		pacity du	ring t	he repo	rt yea	r?	0	Yes	•	No	
II "YES"	Y		llowing informat	ion:	~								T	<del></del>
_		T T	f Change			nange	in Bed			Ca	pacity Afte	er Change		
Date of	CCNH	RHNS	(Specify)		Lost		· ·	Gaine	1					
Change	(1)	(0)	(2)	715	(2)	(2)	(1)	(a)	(0)	000 111	DIDIO	(9 16)		~
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason for	or Change
	-		<del></del>	-									····	
			_ , ,,							<del> </del>			-	··.
	<del>-</del>	· · · · · ·						<del></del>					<b>-</b>	
			in certified bed			the r	eport ye	ear (as	report	ed in item	14 above)	provide the nur	nber of	
RESIDI	ENT DA	YS for	90 days followir	g the	change.							,		
			Change in R	esider	t Days					CC	NH	RHNS	(Spe	ecify)
1st chan														
2nd char														
3rd chan 4th chan														·
		lents and	d Rates on Septe	mber	30 of Co	st Ye:	ar			L				
	01 11001		Medicare	111001	Medi			Γ		Se	elf-Pay		Other Sta	te Assisted
		ı											94.14. 514	1 1 15010104
	Item		CCNH	C	CNH	RI	INS	CC	CNH	R⊦	INS	(Specify)	R.C.H.	ICF-MR
No. of R	esidents		8		64				3			(3)	10.000	101 1111
Per Dien					化化学			100		1116		<b>化</b> 电量系列表型		I I I E E E E
a. One b			Various		246.27				385.00					<u> </u>
b. Two			Various		246.27				355.00					
c. Three		•												
bed t	ms.	i		L					_					
7 Total Nu	mbar of	Dhyaiaa	al Therapy Treat							то:	TAI	COM	DIDIG	(0 '0)
		re - Part		memis						10	TAL 4,941	CCNH 4,941	RHNS	(Specify)
			lusive of Part B)		· · · · · · · · · · · · · · · · · · ·					E. H. F. SH	4,941		Line Real	
		•	e Treatments								1,704	1,704		
	2. Res	torative	Treatments											
	Other										7,920	7,920		
			Therapy Treati								14,565	14,565		
			Therapy Treatm	ents						TPPHA.				HULLION
		re - Part	Busive of Part B)							ankt was only have	651	651	5.5-4.5-1.2-a.p.	Designation in the control of the co
Б.			e Treatments								200		E Date NEAR	Parting a stanton
			Treatments								380	380		
C.	Other	iorati re	Troutments								939	939		
			CI OR (	ents							1,970	1,970		<u> </u>
D.		peech T	'nerapy 1 reatm								ethodol woland to compression on the			NASARKADOWA ARABAMANISW MIGO
9. Total Nu	Total S mber of	`Occupa	Therapy Treatm tional Therapy		nents					14.1	100	7-17-44-0H/a:	直接化销额	4450.4750
9. Total Nu A.	Total S mber of Medica	Occupa re - Part	tional Therapy	Freatn	nents						2,830	2,830		
9. Total Nu A.	Total S mber of Medica Medica	Occupa re - Part iid (Excl	tional Therapy B lusive of Part B)	Freatn	nents						2,830	2,830		
9. Total Nu A.	Total S mber of Medica Medica 1. Mai	Occupa re - Part iid (Excl ntenanc	tional Therapy B lusive of Part B) Treatments	Freatn	nents						2,830 1,550	2,830		
9. Total Nu A. B.	Medica 1. Mai 2. Res	Occupa re - Part iid (Excl ntenanc	tional Therapy B lusive of Part B)	Freatn	nents						1,550	1,550		27 30 m e - 1
9. Total Nu A. B.	Medica Medica Medica 1. Mai 2. Resi	Occupa are - Part aid (Excl ntenance torative	tional Therapy B lusive of Part B) Treatments	Γreatn										

### **Annual Report of Long-Term Care Facility**

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.		Report for Yea	<del></del>	Page	of
JACC Healthcare Center of Norwich, LLC	2398		9/30/2018		10	37
Are time records maintained by all individuals receiving co	ompensation?	0	Yes	0	No	-
			Total Cost a	and Hours		
The state of the address of the control of the control of the state of	M		Total Cost a	lidifouis	T	T
			1			
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*	2012 Killian (			1177 Makes		ar eller
1. Operators/Owners (Complete also Sec. I		4 PM 4	THERE	Mark.	图 學 4 4 4 4	THE SALE
of Schedule A1)				O WMAD		Y *****
2. Administrator(s) (Complete also Sec. III		1722	il stillere i	1-3-8-4		Maraka
of Schedule A1)	107,729	1,962	ATTENDED	S CANADA CONTRACTOR CO		r managementing
3. Assistant Administrator (Complete also Sec. IV	in assi il	SAME ALLA			50 % E11 x 12	Market
of Schedule A1) 4. Other Administrative Salaries (telephone					Million Control State Control	i Relativa a respectation
operator, clerks, receptionists, etc.)	133,823	7,077	alkaža il literatērija uid			
5. Dietary Service		7,077	Kill Grandallian		said and an extension	
a. Head Dietitian	36,840	729		TIPPING CO.		accasi de di Pentro
b. Food Service Supervisor	40,074			<del> </del>		ļ
c. Dietary Workers	342,201	20,965				
6. Housekeeping Service	Park Park	ba Fuk	1. 7. 14. 14. 14. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15	14.1 7 Bb		4.54
a. Head Housekeeper b. Other Housekeeping Workers	200,400	12.002	ļ			L
7. Repairs & Maintenance Services	206,460	13,983				
a. Engineer or Chief of Maintenance	54,504	2,068		THE RULE OF	A-12"	翻了证法
b. Other Maintenance Workers	30,561	1,968				
8. Laundry Service	### # 1 T		* # # 34     # #	311 T E	to the state of the	10733
a. Supervisor					T SOUTH TO SERVE STATE OF THE SE	
b. Other Laundry Workers	35,660	2,204				
Barber and Beautician Services     Protective Services						
11. Accounting Services		la magnia de		£ 2000 His 1200		ASSESSED OF THE
a. Head Accountant		Kuli Chiles				
b. Other Accountants						·
12. Professional Care of Residents		at in the s	SHEET BREET	#644	el Regalia	
a. Directors and Assistant Director of Nurses	100,221	2,110				
b. RN	alkelit kali	3 adds 2 11	AND THE REAL PROPERTY.	75 F 4	# # W. W. H. #	
1. Direct Care	452,411	10,576				
2. Administrative** c. LPN	276,962	7,244	The second second second second	MARKET MARKET MARKET	San Service Street	Talmino genilik saar is vast
1. Direct Care	972,649	25 215	III Water 18			. 14.65
2. Administrative**	972,049	35,315		<del> </del>	<del></del>	
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 i. Physicians	121,928	5,617	THE E	Russian		and the state of t
1. Medical Director				5 / 1 / S + 54		
2. Utilization Review						
3. Resident Care***	† · · · · · · · · · · · · · · · · · · ·					
4. Other (Specify)		Mar III		11144		ALT IS
i Dontista					***************************************	
j. Dentists k. Pharmacists	+					
Pnarmacists     Podiatrists	+					
m. Social Workers/Case Management	68,925	2,008		<del> </del>		
n. Marketing	1 00,723	2,000				
o. Other (Specify)						a sance
See Attached Schedule	103,694	4,362				
A-13. Total Salary Expenditures	4,605,522	198,459				

<sup>\*</sup> 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.

<sup>\*\*</sup> 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.

<sup>\*\*\*</sup> 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)

	CC	NH	RH	INS	(Spe	ecify)
Position	S	Hours	S	Hours	\$	Hours
	•					electric control of the control of t
Admissions	\$ 67,522	2,128				
Medical Records	36,172	2,234	Pyrode of the			
		i de la composición			Casa se di sa	
	That I	PERMANA.	4 4 5 E E E E E E E E E E E E E E E E E	77543XL44		
THE PARTY OF THE P	F F Bales	34463				F13 E14100
	Principle I	THOUSERS	115.46	77 T 2 4 5 6	Str.	
			- E / 1 / 1 (E. S. 196)		100 DV 00 DQ 10 B	
	ALASA - AAA				veleteren.	
		- 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				6. 54 Feb.
						ex.
				·		
					18622.00	
				1000		
		787			1923 H. J.	
			**************************************	2/25 (170) \$	Reass.	Edward
			EXEL SYLE DAY			
Total	\$ 103,694	4,362	\$ -		\$ -	

### Schedule of Other Fees (Page 13)

	cc	NH	RF	INS	(Spe	cify)
Service	\$	Hours	\$	Hours	\$	Hours
						rugge -
Eyecare	\$ 192	3.		all Marke 2		
	TO THE LOCAL		THE A			
				Jan-		
	91 - 10 00 00 00 00 00 00 00 00 00 00 00 00				A CALL STATE OF THE STATE OF TH	
			1.754.34			
				E Paragonia d		
	TANKALIS S			782 L. J.		
					NAME OF STREET	
		30 10 10 10 10 10 10 10 10 10 10 10 10 10		2-X(s	DATE OF THE PARTY	Page 1
					8	
	Titaning to the					
	a				ar tale, in the	1.71
Total	<b>\$</b> 192	3	<b>s</b> -		\$ -	

State of Connecticut

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

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties\*

		7	Assistant		Administrators and Uther Related Parties*	. Kelate	d Parties	*		
Name of Facility				License No.		Report for	Report for Year Ended		Page	Jo
JACC Healthcare Center of Norwich, LLC	ich, LLC			2398		9/30/2018			111	37
		Salary Paid	p							
				Fringe Benefits and/or Other		Total	Line Where		Total	-
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Hours Worked	Claimed on Page 10	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section I - Operators/Owners										
	·									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
witemaster for solaries will be considered in the solaries and exemption of *	he consider	y soluti po	ill informatic	bebiroad si d	Use additional sheets if required	oniired				

<sup>\*</sup> No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

<sup>\*\*</sup> Include all employment worked during the cost year.

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-12 Rev. 10/2005

# Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties\*

		<sub>f</sub>	Assistant	- 1	Administrators and Other Related Parties*	Related	Parties*			
Name of Facility (as licensed)				License No.		Report for Year Ended	ear Ended		Page	Jo
JACC Healthcare Center of Norwich, LLC	ch, LLC			2398		9/30/2018			12	37
		Salary Paid	1							
				Fringe Benetits and/or Other			Line Where		Total	
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Claimed on Page 10	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section III - Administrators***										
Daniel Bencher (10/1/2017 - 12/16/2017)	26,533			Non Discrim	Administrator	442 A2	A2			
Theodore L. Vinci (1/8/2018 - 5/31/2018)	42,904	:		Non Discrim	Administrator	776 A2	A2			
James Dahl (5/24/2018 - Present)	38,292			Non Discrim	Administrator	744 A2	A2			
Section IV - Assistant Administrators										
*No allowance for salaries will be considered unless full information	be considere	ny ssalun pa	Il informatio		is provided. Use additional sheets if required.	uired.				

<sup>&#</sup>x27;No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

<sup>\*\*</sup> Include all other employment worked during the cost year.

<sup>\*\*\*</sup> If more than one Administrator is reported, include dates of employment for each.

CSP-13 Rev. 9/2002

**B.** Report of Expenditures - Professional Fees

B. Report of E		<u>es - Proi</u>	essional l	rees		
Name of Facility	License No.		Report for Y	ear Ended	Page	of
JACC Healthcare Center of Norwich, LLC	239	98	9/30/2018		13	37
在16年的10年中的10年中的10年中的10年中的10年中的10年中的10年中的10年			Total Cost	and Hours		
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee	ALT FAA		POPPHASA.		DY-ALE	Madde
for service basis in lieu of salary					THE WALLS	1944
(For all such services complete Schedule B1)	VWRW1		:T## 22 #	##4:T		<b>開催</b> 化 [2]
1. Dietitian	ļ					
2. Dentist	6,840	180				
3. Pharmacist	9,544	302			<u></u>	
4. Podiatrist		March 19 St. March	11 - 11 - 11 - 11 - 11 - 11 - 11 - 11			
5. Physical Therapy	an and the second	3445 F		L.		14111E
a. Resident Care	34,614	629				
b. Other				·		
6. Social Worker						
7. Recreation Worker	e en Filmon de la la				S. C. A. S. C.	
8. Physicians					rielui	
a. Medical Director (entire facility) b. Utilization Review	72,000	550			er valuementer om 2 👡 - van	
		D. British			Mark JA	
(Title 18 and 19 only) monthly meeting c. Resident Care**					<del></del>	
		late a superior super	Manager	VANCOUS PROPERTY.	Paris and the second se	SOURCE ON THE PROPERTY -
d. Administrative Services facility  1. Infection Control Committee	"HE WEEK.			ilitedi		
(Quarterly meetings)						
2. Pharmaceutical Committee				_		
(Quarterly meetings)	-				į	
Staff Development Committee     (Once annually)						
e. Other (Specify)		72.0		ESPANNIMANES CARA		The state of the s
c. Other (Specify)	Her. Garage	Maj Dirik P		INSER:		
9. Speech Therapist	5 a 1 a 1 k 1 kg 1 kg 1 kg	2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				
a. Resident Care	4,364	79	TENER TRANSPORT	aluti A		
b. Other	4,304	- 19				
10. Occupational Therapist	· Marie Wells					
a. Resident Care	32,980	600			Marin Landadi.	
b. Other	32,780	000			<del></del>	
11. Nurses and aides and attendants	A CHARLE				ra en ara	
a. RN	环酸量过滤		744 78	Paris 1		
1. Direct Care		W. Jarren	Asses All Shirters	Select Fig.		
2. Administrative***			<del></del>			
b. LPN	ALC MA	A PROFIL				
1. Direct Care	Home of Backs					
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						(878.00% a. <b>16</b> 3
See Attached Schedule	192	3	erensiasee zaitii			9-5-6
B-13 Total Fees Paid in Lieu of Salaries	160,534	2,343				
* Do not include in this section management consultants or services which				1.2		

<sup>\*</sup> 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.

<sup>\*\*</sup> 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.

<sup>\*\*\*</sup> 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 \\ 9/30/2018	Year Ended	Page 14	of 37
Name & Address of Individual	Full Explanation of Service		* to Owners, ors, Officers No	1	nation of Rela	tionship
LTC Management, 174 Scott Rd, Prospect, CT 06712	Dentist	0	0	N/A	······································	
Woodmark Pharmacy; 1142 Wehrle Drive Williamsville, NY 14221	Pharmacist	0	0	N/A		
Fusion Therapy Services, LLC formerly Synergy Therapy Services, LLC; 44 Bluff Point Rd.; South	Physical, Occupational and Speech Therapy	0	0	Wife of Scott 2	Ziskin	·
Dr. Sandeep Varma	Medical Director	0	0	N/A		
Dr. Michael Rajkumar	Asst. Medical Director	0	0	N/A		
CLL Healthcare Clinic LLC - Dr. Liu	Asst. Medical Director	0	0	N/A	•	
Healthdrive Eyecare Group 888 Worcester St. Wellesley, MA 02482-3744	Audiology	0	0	N/A		
Paul H Deutsch, MD RPH	Medication Consultant	0	•	N/A		
		0	•			-
		0	•			
		0	0			-
		0	0			
		0	0			
		0	0		<u>-</u>	· · ·
		0	0			
		0	0	-	- <del>-</del>	
		0	0			
		0	0		· · · · · · · · · · · · · · · · · · ·	
		0	0		·	· · · · · · · · · · · · · · · · · · ·
		0	0			
		0	0		·	
		0	0			

<sup>\*</sup> Use additional sheets if necessary.

<sup>\*\*</sup> Refer to Page 4 for definition of related.

### C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	icense No.		Report for Ye	ear Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398		9/30/2018		15	37
Item			Total	CCNH	RHNS	(Specify)
1. Administrative and General				<b>超级数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数数</b>		
a. Employee Health & Welfare Benefits				医红皮皮肿	推进性	
Workmen's Compensation		\$	310,556	310,556		
2. Disability Insurance		\$	5,385	5,385		
<ol><li>Unemployment Insurance</li></ol>		\$	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)			B-13 / B			1611-1611-15
(not-owners and not-operators)		\$	2,715	2,715		
7. Pensions (Non-Discriminatory)		\$	218,919	218,919		
(not-owners and not-operators)			7 74 26			<b>开发的热用多根</b>
8. Uniform Allowance		\$				
9. Other (Specify)		\$	28,570	28,570		
See Attached Schedule	•			11/2014/6	SALA MARKATAN PAR	DESIGNATION OF THE PERSON OF T
b. Personal Retirement Plans, Pensions, and		\$				
Profit Sharing Plans for Owners and				AND BARRE		
Operators (Discriminatory)*			模拟进行	<b>全国20</b> 00年		
			(開欄) (春天)	用物。混合外	148444	<b>非国际生产</b>
c. Bad Debts*		\$	60,000	60,000		
d. Accounting and Auditing		\$	15,708	15,708		
e. Legal (Services should be fully described of	n Page 7)	\$	22,470	22,470		
f. Insurance on Lives of Owners and	<u> </u>	\$				
Operators (Specify)*				10.6548	GARAGE	######
g. Office Supplies		\$	11,273	11,273		
h. Telephone and Cellular Phones			Accordance		Shright 1	The was r
1. Telephone & Pagers		\$	15,324	15,324		
2. Cellular Phones		\$				
i. Appraisal (Specify purpose and		\$				
attach copy)*			ralara.	<b>经过多数基本</b>	19273636	
					La cabada	
j. Corporation Business Taxes (franchise tax	)	\$				
k. Other Taxes (Not related to property - See						
1. Income*	0 /	\$				
2. Other ( <i>Specify</i> )		\$				1
See Attached Schedule		·			·	
3. Resident Day User Fee		\$	574,098	574,098		
Subtotal		\$	2,489,525	2,489,525		
	<del></del>		<del></del>	(0 0 1)	. 1 C 1.	<del></del>

<sup>\*</sup> Facility should self-disallow the expense on Page 28 of the Cost Report.

### \*\*\* 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		
			Programa
		Book State (1984)	
	hamming the second of the seco		
	84° 24		
		TENNESS OF THE PARTY OF THE PAR	
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 Y	'ear Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398		9/30/2018		16	37
Item			Total	CCNH	RHNS	(Specify)
Subtota	ils Brought Forwar	d:	2,489,525	2,489,525		
l. Travel and Entertainment						
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		
<ol><li>Education Expenses Related to Seminars an</li></ol>	d Conventions	\$	1,197	1,197		
6. Automobile Expense (not purchase or depr	eciation)	\$				
7. Other (Specify)		\$				
See Attached Schedule			44条数学	14指44到	3. 网络数	TIN BEF
m. Other Administrative and General Expenses						
1. Advertising Help Wanted (all such expense		\$	1,209	1,209		
2. Advertising Telephone Directory (all such e	expenses )***	\$				
3. Advertising Other (Specify)***		\$	1,606	1,606		
See Attached Schedule			III ARAB	843449	4.33.434.000	
4. Fund-Raising***		\$				
5. Medical Records		\$	8,795	8,795		
6. Barber and Beauty Supplies (if this service		\$				
directly and not by contract or fee for service	e)***		Application of the			<b>经基础存储</b>
7. Postage		\$	1,577	1,577		
* 8. Dues and Membership Fees to Professional		\$	1,050	1,050		
Associations (Specify)					- Dalah	
See Attached Schedule			<b>[我們] [[我想</b>		ACCESS OF	
8a. Dues to Chamber of Commerce & Other Non-	Allowable Org.***	\$	380	380		
9. Subscriptions		\$	6,060	6,060		
10. Contributions***		\$	Assessing the control of the second			
See Attached Schedule			1.11	1444#	myst L	
11. Services Provided by Contract (Specify and	-	\$	85,037	85,037		The state of the s
Schedule C-2, Page 21 for each firm or inc	dividual)		172			CHAPTER D
12. Administrative Management Services**	· · · · · · · · · · · · · · · · · · ·	\$	<del></del>	217,826	<u> </u>	<u> </u>
13. Other (Specify)		\$	122,563	122,563		
See Attached Schedule			Maria A			
C-14 Total Administrative & General Expenditures		\$	2,944,640	2,944,640	<u> </u>	<u> </u>

<sup>\*</sup> Do not include Subscriptions, which should go in item 9.

<sup>\*\*</sup> Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

<sup>\*\*\*</sup> Facility should self-disallow the expense on Page 28 of the Cost Report.

### Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
		1444年164年	
	2000		<b>53777</b> 7
			#6554c646634
Total Other Travel and Entertainment	\$	\$	\$ 12 25

### Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Promotional	\$ 1,606		
Total Other Advertising	\$ 1,606	\$ -	\$ -

### Schedule of Dues

Description	CCNH	RHNS	(Specify)
			2000
CT Association of Health Care Facilities	\$ 1,050		
	3,4413		
	4755		
	200		
		ta Basil	63.000.0
	54999		
		4 406 756	100 07 65 0
Total Dues	\$ 1,050	s -	S -

### Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	garage ingles∯		
			14 A 2 4 C 2 16 2 15
Total Contributions	-S	\$	\$ .

### Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)	
			e .	
Bank Charges	\$ 22,478	. Place Solid in Principle (1	ar 69 Averg 1968 t	
Printing	156			
Business License Fees	3,687			
Licenses & Permits	9,225			
Fines & Penalties	85,787			
Employee Food	702	<b>装造/</b> 1000	43/53	
Storage	148			
Misc. Expense - Stale Checks	380		amaticki e s	
			sweet who was off	
Total Other Administrative and General	\$ 122,563	\$	\$	

### **Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
JACC Management, LLC, 130 South Main Street, Thomaston, CT 06787	217,826	Management Company	Pg. 16 / Line m12
· -			

<sup>\*</sup> 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

		N		n Page 5)			
Nan	ne of Facility		License	No.	Report for		Page of
JAC	C Healthcare Center of Norwich, LLC			2398	9/30/201	8	18   37
	Item		_	Total	CCNH	RHNS	(Specify)
2.	Dietary			老的技术。			
	a. In-House Preparation & Service						<b>到</b> 是是1500000000000000000000000000000000000
	1. Raw Food		\$		205,13		
	2. Non-Food Supplies		\$		42,62	1	
	3. Other (Specify)		\$				
					非正规的		
	b. Purchased Services (by contract other		\$	941	94	1	
	than through Management Services)				(Balk)		
	(Complete Schedule C-2 att. Page 21)			24.以此的证明等	<b>押</b> 推 35%		<b>是是我們可能</b>
	c. Other (Specify)		. \$				
					34.4		
				Ballette (Sp.)			
2D.	Total Dietary Expenditures $(2a + b + c + d)$		\$	248,701	248,70	1	
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?		Yes	0	No		
,	D:1	$\overline{}$	Vos		No	If yes, specify	
I.	Did you receive revenue from employees?	O	Yes	•	INO	amt.	
J.	Where is the revenue received reported in the	Cos	t Report	? (Page/Line I	tem)		
-	Is cost of meals provided to persons other					If yes, specify	
K.	than employees or residents (i.e., Board	0	Yes	•	No		
	Members, Guests) included in 2E?					cost.	
Ţ	T 11 4 10 41 1.0	$\overline{}$	37	0	NI-	If yes, specify	
L.	Is any revenue collected from these people?	O	Yes	•	No	amt.	
M.	Where is the revenue received reported in the	Cos	t Report	? (Page/Line I	tem)		
	I						
.,	Is cost of food (other than meals, e.g., snacks	$\sim$	<b>V</b>	0	No	If yes, specify	
N.	at monthly staff meetings, board meetings)	O	Yes	•	NO	cost.	
	provided to employees included in 2E?						
	Y 11 . 12 . 1 . 2	_			<b>.</b>	If yes, specify	
О.	Is any revenue collected from employees?	O	Yes	•	No	amt.	
P.	Where is the revenue received reported in the	Cos	t Renort	? (Page/Line I	tem)		
	Trace is the revenue received reported in the		Ttoport	· (1 abortino 1	•••••		

<sup>\*</sup> 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		Report for Y	ear Ended	Page of
JACC Healthcare Center of Norwich, LLC	<u>l.</u>	2398	9/30/2018		19   37
Item		Total	CCNH	RHNS	(Specify)
<ul><li>3. Laundry</li><li>a. In-House Processing*</li><li>1. Bed linens, cubicle curtains, draperies,</li></ul>	Lbs.				
gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	9,113	9,113		
Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.				
processed.***	Amt. \$				
3. Personal clothing of residents	Lbs.	<del></del>			
washed, ironed, and/or processed.***	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
b. Purchased Services (by contract other	Amt. \$		169,668		
than through Management Services) (Complete Schedule C-2 att. Page 21)					
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?	) Yes	•	No	If yes, specify cost.	
H. Did you receive revenue from employees?	) Yes	•	No	If yes, specify amt.	
I. Where is the revenue received reported in the Cos	t Report?		(Page/Line	Item)	
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	) Yes	•	No	If yes, specify cost.	
K. Did you receive revenue from these people?	) Yes	•	No	If yes, specify amt.	
L. Where is the revenue received reported in the Cos	t Report?	· · · · · · · · · · · · · · · · · · ·	(Page/Line	Item)	

<sup>\*</sup> 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.

<sup>\*\*\*</sup> 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)

I • • • • • • • • • • • • • • • • • • •			Repo	ort for Year Er	nded	Page	of
JAC	C Healthcare Center of Norwich, LLC	2398	<u> </u> 	9/30/2018		20	37
	Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced					
	a. In-House Care	by Personnel					
	1. Supplies - Cleaning (Mops,	Amt.	\$	20,135	20,135		
	pails, brooms, etc.)						
	b. Purchased Services (by contract other	Sq. Ft. Serviced					
	than through Management Services)	by Personnel					ļ
	(Complete Schedule C-2 att.	Amt.	\$				
	Page 21)	l <u>-</u>					
	C. Other (Specify)		\$[				Comments and the second
				Appear of Alberta	. [[ 25] [ 15] [ 25]		
4D.	Total Housekeeping Expenditures (4a +	b+c)	\$	20,135	20,135		
5.	Resident Care (Supplies)**				<del>Mariat</del>	43776	
	a. Prescription Drugs***					44.504	1881
	1. Own Pharmacy		\$				
	2. Purchased from		\$	190,180	190,180		
	Woodmark Pharmacy				156 W M		1.11444
	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	<u> </u>	<u> </u>
	f. X-rays and Related Radiological		\$	5,946	5,946		
	Procedures***				<b>小</b> 精制品。	Bart Adak	
	g. Dental (Not dentists who should be inc.	luded under	\$				
	salaries or fees)				计设施线	<b>推算的</b> 第二	
	h. Laboratory***		\$	14,738	14,738		
	i. Recreation		\$	9,069	9,069		
	j. Direct Management Services*		\$				
	k. Indirect Management Services*		\$				
	l. Other (Specify)****		\$	92,131	92,131		
	See Attached Schedule				代學於小學院		
5M.	Total Resident Care Expenditures (5a - 5	j)	\$	414,796	414,796	<u> </u>	

<sup>\*</sup> Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

<sup>\*\*\*</sup> Facility should self-disallow the expense on Page 29 of the Cost Report.

<sup>\*\*\*\*</sup> 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		
			a Company disembasi di Sufrida
		ing the second s	
		2 2 2 2 2	
Total Other Resident Care	\$ 92,131	<b></b>	

Annual Report of Long-Term Care Facility CSP-21 Rev. 10/2001 State of Connecticut

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

Name of Facility JACC Healthcare Center of Norwich, LLC	Vorwich, LLC			License No. 2398	Report for Year Ended 9/30/2018				Page 21	of 37
		Related ** to Owners, Operators, Officers	o Owners,				Total Cost/	Total Cost/Page Ref.***		
Name of Individual or				Explanation of	Full Explanation of				1	
Company	Address	Yes	No	Relationship	Service Provided*	CCNH	RHINS	(Specify)	Pg	Line
Wescom Solutions US, Inc.	#213, Minneapolis, MN 55416	0	0	N/A	A/R Internet Software - PCC	28,839			161	16 m11
ADP LLC	PO Box 842875, Boston, MA 02284-2875	0	0	N/A	Payroll Processing Fees	26,261			191	16 m11
Yucatech, Inc.		0	•	N/A	IT Support	10,387			16	16 m11
H& H Linen, Inc.	123 Webster Square Road, Berlin, CT 06037	0	•	N/A	Laundry Purchased Service	22,940			19 35	36
General Linen Services, LLC	75 Centre Rd, Somersworth, NH 03878	0	0	N/A	Laundry Purchased Service	121,934			19	35
Central Laundromat, LLC	351 Central Ave #1, Norwich, CT 06360	0	0	N/A	Laundry Purchased Service	24,794			19 38	36
Saucier Mechanical Services, Inc.	148 Norton St, Plantsville, CT 06479	0	•	N/A	A/C repair/maintenance	21,627			22 6a	5a
CWPM, LLC	25 Norton Place Plainville, CT 06062	0	0	N/A	Trash & Recycle Removal	20,470			22 6f	J9
		0	0							
		0	0							
		0	0				:			
		0	0							
		0	0							
		0	•							

<sup>\*</sup> 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 Ye	ear Ended		Page	of
JACC Healthcare Center of Norwich, LLC 2398	 9/30/2018			22	37
Item	Total	CCNH	RHNS	(Sp	ecify)
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 (Provide detail on page 6)	\$ 2,848	2,848			
f. Other (itemize)	\$ 46,305	46,305			
See Attached Schedule					1,451.6
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 213,505	213,505			
7. Depreciation (complete schedule page 23*)					
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 (Complete att. Schedule Page 24*)					
a. Organization Expense	\$ 39,079	39,079			
b. Mortgage Expense	\$		` <u> </u>		
c. Leasehold Improvements	\$ 21,283	21,283			
d. Other (Specify)	\$				
*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	\$ 				<u></u>
b. Real estate taxes paid by lessor	\$ 102,505	102,505			
c. Personal property taxes	\$ 23,483	23,483			
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$ 719,189	719,189			

<sup>\*</sup> 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	region de la companya de la company La companya de la companya de	
Trash Removal	20,470		
			at marks a
			<u> </u>
Total Other Repairs and Maintenance	\$ 46,305	\$ -	\$

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-23 Rev. 10/2006

Depreciation Schedule

		20 Idaa	Tobi common Source	2		i i			
Name of Facility		License No.	9		Report for Year Ended	nded		Page	ot 37
JACC Healthcare Center of Norwich, LLC		7398	×		9/30/2018			57	37
		Historical			Accumulated				
		Cost	Less		Depreciation to	Method of			
		Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
Property Item		Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period					i				
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	ch schedule)								
A-4. Subtotal			STATE STATES						
B. Building and Building Improvements								-	
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	ch schedule)								
		1000						A	
C Non-Movable Equipment									
		17,710		17,710	3,210	S/L	Various	2,096	
2 Acquired during this report period (attach schedule)	ch schedule)	4 2 3 8		4.238		S/L	5 Yrs	848	
C-4 Subtotal		Supplemental Suppl	Sean Indiana.						2,944
	Is a mileage logbook	Historical			Accumulated				
	\frac{1}{2}	Cost	Less		Depreciation to	Method of			
		EX	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	Totale
	Yes No Month Year	Land	Value	Depreciated	Year's Operations	Depreciation	Life	tor inis rear	Iotals
<ul><li>D. Movable Equipment</li><li>1. Motor Vehicles (Specify name, model</li></ul>									
and year of each vehicle)			The second secon						
a.									10000000000000000000000000000000000000
b.									
<i>i</i> -									
, D. M				1000				THE PERSON NAMED IN	
Movable Equipment     Acquired prior to this report period	Var Var	45.501		45.501	3.871	S/L	Various	3,353	
b. Disnosals (attach schedule)	-								
c Acquired during this report period	2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1							(国) (本権)	
(attach schedule)	Var Var	3,750		3,750		S/L	5 Yrs	750	
D-3. Subtotal									4,103
E. Total Depreciation					The second second			F	7,047

Heaful

### Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
at-1517 F			. Calchiel	
BBBELL :		and metalesistic		
44045457				
		23 <b>4</b> 24 ( 47 )		
		es estadado d		"
Total additions for	Land Improvements	\$		\$
Deletions:				
		PATE A SECURIT		
2012		5000000		4 0 0 4 0 0 4 0 0 4 0 0 0 4 0 0 0 4 0 0 0 0 4 0
		AND CONTRACTOR OF THE CONTRACT		
Total deletions for	Land Improvements	s -		\$ -

<sup>\*</sup>Ties to Page 23, Line A3

### Schedule of Building Improvements Acquired during this report period

		Userui	
Description of Item	Cost	Life	Depreciation
			3545.H
	And of a formal block	CAR FUEL	S TO THE STREET
			J4400 VIII (1971)
		Garage Andrews	
Building Improvements	\$ 5	e ja järekustis v	s -
		50% ·	
Building Improvements	\$ -		\$
	Building Improvements  Building Improvements	Building Improvements  \$ \frac{1}{2} \frac	Description of Item  Cost Life  Building Improvements  S -

<sup>\*</sup>Ties to Page 23, Line B3

### Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
See attched	See attched	\$ 4,238	- 5	\$ 848
		Van de la		
				Legisla At
Total additions fo	r Non-Movable Equipment	\$ 4,238	Sawaran Sawaran mengengatik	\$ 848
Deletions:				
Persinappriduksing		A v Post Property (1990) O post Constitution (1991)		
ar Marketta (h. 1864) Generala (h. 1864)		a Aveological Conf	માના પ્રાથમિક કર્યો કર્યો છે.	maker a contra
			C=1477 - 1477 - 1447	enter en
				açısı HazırtıyAf
				a structure or the Pili
		Jan 4 5 5 1		
Total deletions for	r Non-Movable Equipment	\$ -		\$ -

<sup>\*</sup>Ties to Page 23, Line C3

<sup>\*\*</sup>Ties to Page 23, Line A2

<sup>\*\*</sup>Ties to Page 23, Line B2

<sup>\*\*</sup>Ties to Page 23, Line C2

### Schedule of Movable Equipment Acquired during this report period

	to Equipment required during this report period		Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
See attched	See attched	\$ 3,750	5	\$ 750
44.45.44.5				under a service
				<b>基位的分词形</b>
				Selection of the street
Total additions for	Movable Equipment	\$ 3,750	Ke of Sec	<b>\$</b> 750
Deletions:				
55-648 Explored	Barton Barton Charles Constitution Constitut	1000000		0.68646
			<b>经股份股份</b>	
Filler of relation		and the second		
			CASSIS Share Calles	Section Ref. (equips)
real areas				PROPERTY OF STREET
Total deletions for	Movable Equipment	\$	Europe Sylvago	\$

<sup>\*</sup>Ties to Page 23, Line D2c

### Schedule of Leasehold Improvements Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
See attched	See attched	\$ 77,944	15	\$ 5,196
			A Barran and	
Herodalia.		o fally strains in -		
Atta-2.1		i zbritaren 1		
		15 7 XE. 4		
Total additions for	r Leasehold Improvement	\$ 77,944		\$ 5,196
Deletions:				
See attched	See attched	\$ (39,900)	15	\$
Minai ya Kalina ili kalina				
			Z foxi	
		125		5
Billion et a				
			1 Mar. 1	
Total deletions for	Leasehold Improvement	\$ (39,900)	The Landie	\$ -

<sup>\*</sup>Ties to Page 24, Line C3

<sup>\*\*</sup>Ties to Page 23, Line D2b

<sup>\*\*</sup>Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility CSP-24 Rev. 10/2006 State of Connecticut

# Amortization Schedule\*

Name of Facility			License No.		Report for Year Ended	ır Ended		Page	Jo
JACC Healthcare Center of Norwich, LLC			2398	8	9/30/2018			24	37
					Accumulated				
	Date of	of			Amort. to				
	Acquisition	ition			Beginning of	Basis for			
			Length of	Cost to Be	Year's	Computing	Rate	Amortization	
Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A. Organization Expense									
1. Lease Acq Costs - HUD	6	9 2016		40,500	5,625 S/L	S/L		2,700	
2. Amortization Loan Acquisition	3.2	2017		109,136	18,189	T/S		36,379	
3.									
A-4. Subtotal	10 S S S S S S S S S S S S S S S S S S S	(E)							39,079
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal		-0.00							
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	15 Years	241,293	18,362 S/L	S/L	15 Yr	16,087	
2. Disposals (attach schedule)	3 2	2017	15 Years	(39,900)	(5,320)[S/L]	S/L	15 Yr		
3. Acquired during this report period								1. S.	
(attach schedule)	Var	Var	15 Years	77,944		S/L	15 Yr	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; ORC. Remaining Life of Lease; ORD. 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
	IMPROVEMENTS		v ugalediš	Million (1)	- Newson		ggjalde er		ana ay ar o jiriyar o aren ar 80 a. a	Japa Fra
2015 Addition LHI l	s Building Signs	12/18/2014	S/L	15	1,448	97	230	97	327	1,12
2016 Addition		12010/2017			-,					
LHI 2	HVAC	8/1/2016	S/L	15	12,192	813	1,626	813	2,439	9,75
LHI 3	Architect - Drawings	2/16/2016 3/31/2016	S/L S/L	15 15	500 4,850	33 323	66 646	33 323	99 969	40 3,88
LHI 4 LHI 5	HVAC Testing 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	6,07
2017 Addition										
LHI 7	base contract for architects	10/10/2016	S/L	15	4,200	280	280	280	560 146	3,64 94
LHI 8 LHI 9	pulled jammed pump from chamber and install new pump 2 air conditioning compressors	3/14/2017 6/7/2017	S/L S/L	15 15	1,092 5,300	73 353	73 353	73 353	706	4,59
LHI 10	duct cleaing including supply return & exhaust ducts- air h	7/1/2017	S/L	15	7,764	518	518	518	1,036	6,72
LHI 11	installed new exhaust fans in waste room & rehab bathroon	7/1/2017	S/L	15	19,000	1,267	1,267	1,267	2,534	16,46
LHI 12	fire rated doors	7/11/2017	S/L	15	18,500	1,233	1,233	1,233	2,466	16,03
LHI 13	fire rated doors	8/1/2017	S/L	15	9,149 309	610 21	610 21	610 21	1,220 42	7,92 26
LHI 14 LHI 15	parts to install fire rated doors fire rated doors	8/1/2017 8/15/2017	S/L S/L	15 15	15,261	1,017	1,017	1,017	2,034	13,22
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	3,17
LHI 17	HUD- repair damaged rubber rood 3x (2 on C wing, 1 by k	1/6/2016	S/L	15	850	57	57	57	114	73
LHI 18	HUD-Concrete Pad, Sidewalk	1/13/2016	S/L	15	9,600	640	640	640	1,280	8,32
LHI 19	HUD-Fire Escapes	1/13/2016	S/L	15	5,500	367	367	367	734	4,76
LHI 20	HUD-Windows	3/16/2016	S/L	15	1,700	113 550	113	113	226	1,47
LHI 21 LHI 22	HUD- repair mortar joints around windows, repair crack by HUD- replace 7 regular glass sashes on lower wing	3/31/2016 6/16/2016	S/L S/L	15 15	8,250 1,995	550 133	550 133	550 133	1,100 266	7,15 1,72
LHI 22	HUD-DEPOSIT-11/05/16	11/5/2016	S/L	15	12,600	840	840	840	1,680	10,92
LHI 24	HUD-RESIDENT ROOM SINK	2/18/2017	S/L	15	35,200	2,347	2,347	2,347	4,694	30,50
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	41,08
LHI 26	HUD-Norwich - 14 Faucets For CHOW - pd by JACC Mg	8/29/2017	S/L	15	374	25	25	25	50	32
2018 Addition										
LHI 27	Parking lot asphalt	11/9/2017	S/L	15	47,857	-	-	3,190	3,190	44,66
LHI 28 LHI 29	Galvanized chainlink fence Main Building gas boiler return lines	11/7/2017 12/9/2017	S/L S/L	15 15	12,790 4,187	-	•	853 279	853 279	11,93 3,90
LHI 30	Reverse \$39,900.00 of original proposal only paid \$7500 a	3/15/2017	S/L	15	(39,900)	-		-	(5,320)	(34,58
LHI 31	sink garbage CHOW	9/30/2018	S/L	15	310	-	-	21	21	28
LHI 32	Parking lot assessment - engineers	9/30/2018	S/L	15	1,000	•	-	67	67	93
LHI 33	Parking lot assessment final report- engineers	9/30/2018	S/L	15	900	-	-	60	60	84
LHI 34	C/D wing walls-remaining balance af	11/20/2017	S/L	15	4,400	-	-	293	293	4,10
LHI 35	hand wash sinks	11/20/2017	S/L	15	6,500	17.007	10.262	433 21,283	433	6,06
IUIAL LEA	SEHOLD IMPROVEMENTS				279,337	16,087	18,362	21,283	34,325	245,01
NON-MOVA 2015 Addition	BLE EQUIPMENT									
FF&E I	Stainless Steel Grab Bars, Locks, new Faucets	7/1/2015	S/L	10	3,142	314	667	314	981	2,16
FF&E 2	Stainless Steel Grab Bars, Locks, new Faucets	6/11/2015	S/L	10	200	20	45	20	65	13
FF&E 3	Stainless Steel Grab Bars, Locks, new Faucets	6/5/2015	S/L	10	179	18	40	18	58	12
2016 Addition										
FF&E 4	Wanderguard System	1/31/2016	S/L	5	1,000	200	400	200	600	40
FF&E 5 FF&E 6	Wanderguard System 12/30/15 Svc To Install Switch Romax Supply - Electrical Wire	1/11/2016 6/23/2016	S/L S/L	5 5	1,810 760	362 152	724 304	362 152	1,086 456	72 30
2017 Addition	• • •	0/23/2010	3/L	,	700	132	304	132	450	50
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	78
FF&E 8	RB Kent 37349-11/16/16 Boiler	11/16/2016	S/L	20	4,521	226	226	226	452	4,06
FF&E 9	install 3 gallon fire suppression system	12/1/2016	\$/L	10	4,153	415	415	415	830	3,32
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	38
2018 Addition		12/16/2017	c a	,	4 220			9.40	0.40	2.20
	repair of kitchen heat on demand activator to extend life 8 y N-MOVABLE EQUIPMENT	12/16/201/	3/L	3	21,948	2,096	3,210	2,944	848 6,154	3,39 15,79
	-					2,050				
MOVABLE I 2015 Addition	EQUIPMENT	e'								
SFT 1	3 Laptops & 1 Printer for Rehab	7/31/2015	S/L	5	1,569	314	667	314	981	58
2016 Addition		11/4/2015	eл	5	924	145	220	166	495	33
SFT 2 2017 Addition	Laptop Equipment	11/4/2015	S/L	,	826	165	330	165	493	33
FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	43,106	2,874	2,874	2,874	5,748	37,35
2018 Addition FF&E 12	ns bought out copiers	1/10/2018	S/L	5	851	-	-	170	170	68
	4 well steam table	5/25/2018	S/L	5	2,899	•	•	580	580	2,31
TOTAL MO	VABLE EQUIPMENT				49,251	3,353	3,871	4,103	7,974	41,27
TOTAL ASS	ETS PER CR SCHEDULE				350.536	21.536	25.443	28.330	48.453	302,08
	ETS PER CR SCHEDULE ETS PER TRIAL BALANCE				350,536 350,536	21,536	25,443	28,330 24,615	48,453 38,625	302,0 311,9

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

Name of Facility License No		Report for Year End	ded		Pa	_	
JACC Healthcare Center of Norwich, 1 23	98	9/30/2018		<del></del>	2	5   37	_
11. Property Questionnaire							
Part A	· · · · · · · · · · · · · · · · · · ·						
Is the property either owned by the Facility	0	Yes		No	If "Yes," co	mplete Part	В.
or leased from a Related Party?*	O	1 68	•	NO	If "No," cor	nplete Part C	2.
*If any owner or operator of this facility is related I	by family, mar	πiage, ownership, ability	to control or				
business association to any person or organization	from whom bu	uildings are leased, then i	t is considered a				
related party transaction.		Total				an Baraya Nasa S	
Description  1. Date Land Purchased		Total		<b>阿尼亚沙科</b> 文			
Date Earld Furchased     Date Structure Completed					极级地		
3. If <b>NOT</b> Original Owner, Date of Purchas				K KAMAN		医拉拉姆角	
Date of Initial Licensure					Des bill		
5. Total Licensed Bed Capacity		102					-
6. Square Footage				Hama Park	村田 [1]		
7. Acquisition Cost		Contact their entropy		医双侧 野马			
a. Land					1. 快騰		
b. Building					医抗尿性		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th 1	Mortgage	
1. Financing		The state of the s					
a. Type of Financing (e.g., fixed, variabl	e)						
b. Date Mortgage Obtained							
c. Interest Rate for the Cost Year							
d. Term of Mortgage (number of years)				i			_
e. Amount of Principal Borrowed							_
f. Principal balance outstanding as of				The second secon	7.00 p. 60 (10.00)		Skotler
Complete if Mortgage was Refinanced							
During Current Cost Year							A-É
<ul><li>g. Type of Financing (e.g., fixed, variable</li><li>h. Date of Refinancing</li></ul>	<u>e)                                    </u>						
i. New Interest Rate							
j. Term of Mortgage (number of years)		<del> </del>	<u> </u>				
k. Amount of Principal Borrowed						<del></del>	
l. Principal Outstanding on Note Paid-C	Off						$\dashv$
Part C - Arms-Length Leases for Real		Improvements Only	v	<u>'                                      </u>	<u> </u>		ヿ
Name and Address of Lessor	· · · · · · · · · · · · · · · · · · ·	perty Leased		Term of Lease	Annual A	mount of Lea	ise
MIR Senior Holdings, LLC, 13 Freedom Drive,		Ave, Norwich, CT	09/01/15	15 Years		525,	792
Lakewood, NJ 08701	06360-732	9					
		· · · · · · · · · · · · · · · · · · ·					
	<u> </u>		1		f .		

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	ar Ended		Page of
JACC Healthcare Center of Norwich, I 2398		9/30/2018		<del></del>	26   37
Item		Total	CCNH	RHNS	(Specify)
12. Interest A. Building, Land Improvement & Non-Movable Equipment					
First Mortgage	\$			P1117-15	14.42.71 14.71 14.72 14.72 14.72 14.72 14.72 14.72 14.72 14.72 14.72 14.72 14.72 14.72 14.72 14.72 14.72 14.72
Name of Lender	Rate				
Address of Lender					
2. Second Mortgage	\$				
Name of Lender	Rate				
Address of Lender			<b>公共</b>		
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender					Part Control of the C
4. Fourth Mortgage	\$		5 DECEMBER 2015 CONTRACTOR OF THE SERVICE OF THE SE		
Name of Lender	Rate		100 Sept.		
Address of Lender					
B. CHEFA Loan Information					
Original Loan Amount	\$				
2. Loan Origination Date					
3. Interest Rate %				TA ALIM	
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)					
<u> </u>		(Carr	v Subtotals	forward to r	art naga)

(Carry Subtotals forward to next page)

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

Name of Facility License 1	No.		Report for Ye	ear Ended		Page	of
i ,	398		9/30/2018			27	37
		······································					
Item			Total	CCNH	RHNS	(Spec	cify)
Sub	totals Bro	ught Forward:					•
12. C. Movable Equipment							
Automotive Equipment		\$					
A. Item	Rate	Amount					
Lender						遊遊	
Address of Lender							
2 (01) (9 (0)			th at the			1824	t a de
2. Other (Specify)	Dete	\$				- 5 5	
A. Item	Rate	Amount					
Lender							-44
Address of Lender							
B. Item	Rate	Amount					
					<b>Ballis</b>		1818
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Inter-	est	· ·					
Expense (C1 + 2)		\$					
12. D. Other Interest Expense (Specify)		\$	219,625	219,625	a neduce	ar organilly environment	an till till till till till till till til
LOC, Cap. Lease, Ins. Finance, La	te paymen	t	######################################			WA.	4445
13. Total All Interest Expense (12B7 + 12	C3 + 12D	) \$	219,625	219,625	SALTANTAN SAIN KASIN MILI	100000000000000000000000000000000000000	-
14. Insurance		· · · · · · · · · · · · · · · · · · ·					
a. Insurance on Property (buildings of	nly)	\$	18,762	18,762			
b. Insurance on Automobiles		\$					
c. Insurance other than Property (as s	pecified at	oove)					
1. Umbrella (Blanket Coverage)		\$					
Fire and Extended Coverage		\$	<del></del>				
3. Other ( <i>Specify</i> )		\$	64,049	64,049			
Insurance - Non Property							
						掛まなす	7.14
14d Total Inguings - Francischer (14d )	<b>L</b> + c)	<u></u>	02.011	92 911			
14d. Total Insurance Expenditures (14a + 15. Total All Expenditures (A-13 thru C-1		<u> </u>		82,811 9,811,191		<del>                                     </del>	
13. 10tat Att Expenditures (A-13 thru C-1	14)	<u> </u>	9,811,191	9,011,191		<u> </u>	

# D. Adjustments to Statement of Expenditures

Name				Lic	cense No.	Report for Yea	ar Ended	Page of
JACC	Heal	thcare	e Center of Norwich, LLC		2398	9/30/2018		28   37
					Total			
Item	Page	Line			Amount of			
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Specify)
			es and Wages			ALC: DE L	A.A.A. A.A.	
1.			Outpatient Service Costs	\$	**************************************			
2.			Salaries not related to Resident Care	\$				
3.	10	Δ12α	Occupational Therapy	\$	161,678	161,678		
4.	10	AIZE	Other - See attached Schedule	\$	101,070	101,076		
	13 _ 1	Profes	sional Fees	Ψ	10.000 建氯化		2/10/19/19	
5.	13-1		Resident Care Physicians **	\$			The second second	CIT 658 BLOOD STATE OF BEING STATE
6.	13		Occupational Therapy	\$	32,980	32,980	<del></del>	
7.	13	Бтоа	Other - See attached Schedule	<del>-\$</del>	192	192		
	. 15 6	16	Administrative and General	Φ	192	192	State of the state	
8.	130	10 -		•		MPONING AND DAME OF		
	1.5	ļ.—	Discriminatory Benefits		60.000	60.000		
9.	15	1c	Bad Debts	\$	60,000	60,000		
10.			Accounting	\$				
10a.	15	1e	Legal	\$	21,970	21,970	· · · · · · · · · · · · · · · · · · ·	
11.			Telephone	\$				
12.			Cellular Telephone	\$				S November (See Section 1)
13.			Life insurance premiums on the life		areta de la			Sala at 1851
		<u> </u>	of Owners, Partners, Operators	\$				
14.	16	L2	Gifts, flowers and coffee shops	\$	823	823		
15.			Education expenditures to colleges or				<b>AND MER</b>	抽致物种能
		}	universities for tuition and related costs			<b>国初报</b> 报	<b>进脉冲进程</b> 4	Land Address of the
			for owners and employees	\$				
16.			Travel for purposes of attending		医腹侧腹股沟	AMEMAN'S	Mark Alland	<b>建铁矿银铁铁</b>
			conferences or seminars outside the		3 S # 5 East	ALC: I	1.026.246	
			continental U.S. Other out-of-state		<b>基準期支票</b> 萨	40年10日本日本		
			travel in excess of one representative	\$	Page Street William 322 and Street State		A CONTRACTOR CONTRACTOR OF THE	
17.			Automobile Expense (e.g. personal use)	\$			<del>, </del>	
18.	16	m3	Unallowable Advertising *	\$	1,606	1,606		
19.	10	1113	Income Tax / Corporate Business Tax	\$	1,000	1,000		-
20.			Fund Raising / Contributions	<del>-</del> \$				
21.			Unallowable Management Fees	\$				
22.		ļ	Barber and Beauty	<del>- \$</del>		<u> </u>		<del> </del>
23.		ļ	Other - See attached Schedule	<u> </u>	91,249	91,249		<del>                                     </del>
	10	Diasa-		Þ	91,249	91,249		
	10-1	) ieiur	Weeks to apply your greats and others		THE SHEETINGS			IN PLANTAGE MARKET AND
24.		1	Meals to employees, guests and others	an.		metros bacilia		
D.	10	<u> </u>	who are not residents	\$				
_	19 - 1	Launa	ry Expenditures			3/43/145/144		
25.			Laundry services to employees, guests	*		Mark Company	NEW MILES	
		<u> </u>	and others who are not residents	\$				
	20 - 1	House	keeping Expenditures		Margaria			
26.			Housekeeping services to employees, guests					46 To 24 C 3 C 3 C 3
ļ			and others who are not residents	\$				ļ
			Subtotal (Items 1 - 26)	\$	<u>'</u>	370,498		<u> </u>

<sup>\*</sup> All except "Help Wanted".

<sup>(</sup>Carry Subtotal forward to next page)

<sup>\*\*</sup> 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)
la del constitución de la consti			the growth and the growth		
543000					
					i garata a
Total Othe	r Salaries .	Adjustment	\$ -	\$ -	\$

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
			\$ 192		
	4.134.0466				
- X - (41.23 - 23.13)	asie##				
6.00					
Total Othe	r Fees Adj	ustments	\$ 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 Othe	r A&G Ad	justments	\$ 91,249	<b>\$</b> \$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	\$ -

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

NT	- CE-	! 1 ! 4	D. Adjustments to Statemen					В	<u> </u>
	of Fa	•		Lic	ense No.	Report for Y	ear Ended	Page	of
JACC	Heal	thcare	Center of Norwich, LLC		2398	9/30/2018		29	37
ļ.	_				Total				
	Page				Amount of				
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Sp	ecify)
			Subtotals Brought Forward	\$	370,498	370,498		and post to us should	ALCOHOL SECTION CONTRACTOR
			nt Care Supplies***			<b>建大型基本</b> 基	基地 混合形层的	1489#	Mar H
27.			Prescription Drugs	\$	190,180	190,180			
28.		5d	Ambulance/Limousine	\$	5,166	5,166			
29.		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 - N	Mainte	enance and Property		化进制基份设计	1. 2.49 (2.4) 2.5		14	
35.			Excess Movable Equipment Depreciation		字字: A** 编辑	基礎計劃:	**************************************	3 11 11	A CALL
			See Attached Schedule	\$					
36.			Depreciation on Unallowable			NA SHAZI		1114	
			Motor Vehicles	\$			TO THE REAL PROPERTY OF THE PERSON NAMED IN COLUMN NAMED IN CO	diceasing and a second	
37.			Unallowable Property and Real		<b>计划针换设</b> 定	-Stein Wildert			194.7
			Estate Taxes	\$					AND CONTRACTOR OF CONTRACTOR O
38.			Rental of Building Space or Rooms	\$			-		
39.			Other - See Attached Schedule	\$	39,079	39,079			
Page	27 - I	nsura	nce		经常相价值	18111111	(後,服)男子 蒙哥	1977	
40.			Mortgage Insurance	\$					
41.		-	Property Insurance	\$					
Othe	r - Mis	scellar	neous		Carlo Stale				as liber f
42.			Other - Indirect	\$					
43.			Interest Income on Account Rec.	\$					
44.			Other - Miscellaneous Administrative	\$	•				
45.			Management Fees Direct	\$					
46.			Management Fees Indirect	\$	<u>.</u>				
47.			Other - Direct	\$	220,151	220,151			
Not I	or Pr	ofit P	roviders Only	Ť	Film Sell A		And Carlo		
48.			Building/Non Movable Eq. Depreciation				404 0 4 3 4		
			Unallowable Building Interest -		<b>********</b>	Park Mil			
			See Attached Schedule	\$	2 Min (2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	era almo de la la composição de la compo			
49.	Total	Amoi	unt of Decrease (Items 1 - 48)	\$	922,916	922,916			
<u> </u>			J = 00.0 (1.00.100 1 10)	Ψ]	722,710	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			

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

### **Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	<b>5</b> 1	Tube Feeding (Non Part B)	\$ 2,920		
20	<b>5</b> 1	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 Othe	r Ancillar	y Costs	\$ 66,257	\$ -	\$ -

### Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
			Andrews		
				数据集制数	
	27552				
				(中2000年10月)	
	BANK AND		ipojetene VZII.		
i independencies				domine (Sur Story)	
i de tempora	actoria				
Total Exce	ss Movabl	e 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		
					Table 1991 in the second secon
	1990/5-117		aso v lead to Meet	od de lada-bile	
			lasta (a	dana dikasi Kab	
Total Othe	r Property	Adjustments	\$ 39,079	\$	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest - Working Capital	\$ 131,462		rentini ver Vergenië Arb
27	12d	Interest - Capitalized Lease	4,765	oggiverske kodeskive	
27	12d	Interest - Insurance Finance	1,510		
27	12d	Interest - Late Payments	81,888	-13-286-96	
30	IV 8	Vending Income	324		
30	IV 8	Miscellaneous Revenue - Resident creft items	63	- 27	
30	IV 8	Miscellaneous Revenue - Medical records	120		
30	IV 8	Miscellaneous Income	19		
				nd Armes	
Total Othe	r Adjustm	ients	\$ 220,151	<b>S</b> -	\$ -

### Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
					1. 1187 - 1387
			i and in	. N. 871 A. 1488	
64,840,184. 1 - 100			Partemine d		ar fra 1891.
	Liebi				
	Je Prei				
	234760				
196 B2					
	14 Mary 14 14 14 14 14 14 14 14 14 14 14 14 14				
Total Una	lowable Bi	uilding Interest	\$ -	\$ -	\$ -

### F. Statement of Revenue

Name of Facility License No.			ear Ended		Dage	of.
JACC Healthcare Center of Norwich, LL/2398			Page 30	of 37		
	一	2.00.00				
Item		Total	CCNH	RHNS	(Speci:	fy)
I. Resident Room, Board & Routine Care Revenue	$\neg$	14.14.4	10411	7.167	46 J	
1. a. Medicaid Residents (CT only)	\$	9,206,735	9,206,735	departments decided in	3 (48) (18) (4)	
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		<u> </u>	
4. a. Private-Pay Residents and Other	\$	543,419	543,419		1	
b. Private-Pay Room and Board Contractual Allowance **	\$	(15,898)	(15,898)			
II. Other Resident Revenue			\$ # LV # ###	RAPHS.		
1. a. Prescription Drugs - Medicare	\$	172,395	172,395			
b. Prescription Drugs - Medicare Contractual Allowance **	\$	172,575	172,373		<u> </u>	
c. Prescription Drugs - Non-Medicare	\$	20,960	20,960		<u> </u>	
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$	20,700	20,700		<del></del>	
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$				1	
c. Medical Supplies - Non-Medicare	\$				1	
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$	450,767	450,767	-		
b. Physical Therapy - Medicare Contractual Allowance **	\$	130,707	430,707		<del> </del>	
c. Physical Therapy - Non-Medicare	\$	82,891	82,891			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	02,091	02,091		<del> </del>	
4. a. Speech Therapy - Medicare	\$	71,727	71,727		<del> </del>	
b. Speech Therapy - Medicare Contractual Allowance **	\$	71,727	71,727		<del>                                     </del>	
c. Speech Therapy - Non-Medicare	\$	15,795	15,795			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	13,793	13,793	-	<del> </del>	
5. a. Occupational Therapy - Medicare	\$	416,855	416,855		<del>                                     </del>	
b. Occupational Therapy - Medicare Contractual Allowance **	\$	410,633	410,033		<del>                                     </del>	
c. Occupational Therapy - Non-Medicare	\$	79,447	79,447	-	<del>                                     </del>	
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	12,447	12,441			
6. a. Other (Specify) - Medicare	\$	(873,991)	(873,991)		<del> </del>	
b. Other (Specify) - Non-Medicare	\$	(182,062)	(182,062)	1	<del>                                     </del>	
III. Total Resident Revenue (Section I. thru Section II.)	\$	9,124,466	9,124,466		<del>                                     </del>	
IV. Other Revenue*	- 4	9,124,400	9,124,400	19 5 11 5 24		
			As a second second	2011	111 4 22	aud i
Meals sold to guests, employees & others     Rental of rooms to non-residents	\$			<u> </u>	<u> </u>	
Telephone	\$					
Rental of Television and Cable Services	\$				<del>                                     </del>	
Rental of Television and Cable Services     Interest Income (Specify)	\$	(1.020)	(1.020)		<del> </del>	
	\$	(1,938)	(1,938)	ļ	<del> </del>	
6. Private Duty Nurses' Fees 7. Perhap Coffee Reputy and Gift shape	\$			<del> </del>	<del>                                     </del>	
7. Barber, Coffee, Beauty and Gift shops	\$	70.5	701	<del></del>	<del> </del>	
8. Other (Specify)  V. Total Other Payence (1 thm) 8)	\$	526	526		<del> </del>	
V. Total Other Revenue (1 thru 8)	\$	(1,412)	(1,412)	<del> </del>	<del> </del>	
VI. Total All Revenue (III+V)	\$	9,123,054	9,123,054			

<sup>\*</sup> Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

<sup>\*\*</sup> Facility should report all contractual allowances and/or payer discounts.

### Schedule of Other Resident Revenue - Medicare

### Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
والمراش		<u> </u>		
30 II 6a	MA Lab	\$ 18,554		14.5 (22.4 ( <b>44</b> )
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	or sales en	erigrafika (Aber)
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 Oth	er Resident Revenue - Medicare	\$ (873,991)	\$	\$ -

### Schedule of Other Non-Medicare Resident Revenue

### Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
Salgeriet v.			gaar Ald Art toetus ün	
30 II 6b	PVT Contractual Allow (Ancill	\$ (75)		Mithe a
30 Д 6Ь	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)		Battle March 1984
30 II 6b	MA Contractual Allow (BC/BS	(312)		
30 II 6b	H Contractual Allow (Ancilla	(40)		
30 II 6b	MG Lab	756	A	1 4 5 5
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 Oth	er Resident Revenue	\$ (182,062)	\$ -	<b>s</b> -

### Interest Income

### Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
riareach				<b>高兴</b> 编(1976)	
30 IV 5	Interest Income - A/R related	N/A	\$ (1,938)		
			San racio de Seco		
			PERMIT	System of	
Total Inter	rest Income		\$ (1,938)	<b>S</b> -	\$ 500

### Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
				\$27.55
30 IV 8	Vending Income	\$ 324		45 66 72 32
30 IV 8	Miscellaneous Revenue - Resident creft items	63	Lee Company	
30 IV 8	Miscellaneous Revenue - Medical records	120		
30 IV 8	Miscellaneous Income	19	F84-5	
				Assault de
		Per Laboration	144.00 E	PARTY STANK
		A Contract Contract	es metus provinc	
		Hally State Co.		aring the same
		Friedrick Burger Stand		v sooween a so
POR SA		FIFTHER, W	Santa de la Contra	dagan, c
Total Othe	er Revenue	\$ 526	s -	\$ 724

# G. Balance Sheet

Name	e of	Facility	License No.	Report for Year Ended	Page	of
JACC	CH	ealthcare Center of Norwich, L	2398	9/30/2018	31	37
			Account		A	Amount
Asset	ts					
A.	Cu	rrent Assets				
		Cash (on hand and in banks)			\$	(123,187)
		Resident Accounts Receivable			\$	1,330,952
	3.	Other Accounts Receivable (I	Excluding Owners o	r Related Parties)	\$	
	4	Inventories			\$	26,388
	5.	Prepaid Expenses			\$	162,166
		a. Prepaid Expenses		16,363		<b>克拉拉马斯特</b>
		b. Prepaid Insurance		145,803		
		c				
		d. See Schedule				
		Interest Receivable	· · · · · · · · · · · · · · · · · · ·		\$	
		Medicare Final Settlement Re	·		\$	
	8.	Other Current Assets (itemize	)	10.050	\$	19,879
		Patient Refund		19,879		
				<u> </u>		
		See Schedule				
A-9.	To	tal Current Assets (Lines A1 t	hru 8)		\$	1,416,198
B.	Fix	ted Assets			ļ	
	1.	Land			\$	·
	2.	Land Improvements	*Historical Cost		\$	
			Accum. Depreciat	ion Net		
	3.	Buildings	*Historical Cost		\$	
			Accum. Depreciat	ion Net		
	4.	Leasehold Improvements	*Historical Cost	279,337	\$	245,012
			Accum. Depreciat	ion 34,325 Net		
	5.	Non-Movable Equipment	*Historical Cost	21,948	\$	15,794
			Accum. Depreciat	ion 6,154 Net		
	6.	Movable Equipment	*Historical Cost	49,251	\$	41,277
			Accum. Depreciat	ion 7,974 Net		
	7.	Motor Vehicles	*Historical Cost		\$	
			Accum. Depreciat	ion Net		
	8.	Minor Equipment-Not Depre	ciable		\$	
	9.	Other Fixed Assets (itemize)			\$	19,118
	- •	F/S vs C/R NBV		9,828	ľ	,
		See Schedule		9,290		
B-10	) _	Total Fixed Assets (Lines B)	thru 9)		\$	321,201

<sup>\*</sup> 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	e of
JACC Healthcare Center of Norw	rich, LI 2398	9/30/2018		37
	Account			Amount
		Total Brought Forward	l: \$	1,737,399
C. Leasehold or like property r	ecorded for Equity Purpose	es.		
1. Land			\$	
2. Land Improvements	*Historical Cost			
	Accum. Depreciation	on Net	\$	
3. Buildings	*Historical Cost			
	Accum. Depreciation	n Net	\$	<del></del>
4. Non-Movable Equipme	nt *Historical Cost			
	Accum. Depreciation	on Net	\$	
<ol><li>Movable Equipment</li></ol>	*Historical Cost			
	Accum. Depreciation	on Net	\$	
6. Motor Vehicles	*Historical Cost			
	Accum. Depreciation	on Net	\$	
7. Minor Equipment-Not l			\$	
C-8 Total Leasehold or Like P.	roperties (C1 thru 7)		\$	
D. Investment and Other Asse	ts			
1. Deferred Deposits			\$	237,271
2. Escrow Deposits			\$	(695)
3. Organization Expense	*Historical Cost	149,636	İ	
	Accum. Depreciation	on 62,893 Net	\$	86,743
4. Goodwill (Purchased O	_ *		\$	
5. Investments Related to	Resident Care (itemize)		\$	
			August 1985	
6. Loans to Owners or Re	· · · · · · · · · · · · · · · · · · ·		\$	13,361,600
Name and Addr	ess Amount	Loan Date		
			4.74	
		_		
JACC Mgmt	13,361,60	0	1702	<b>的基本的</b>
7. Other Assets (itemize)			\$	
			<b></b>	
See Schedule	/ (X !			12 (04 010
D-8. Total Investments and Oth		)	\$	13,684,919
D-9. Total All Assets (Lines A9	+ B10 + C8 + D8)		\$	15,422,318

<sup>\*</sup> 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 Faci			License No.	Report for Year I	Ended	Page	of
JACC Health	care	Center of Norwich, LLC	2398	9/30/2018		33	37
			Account			An	nount
Liabilities							
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			\$		1,497,751
	2.	Notes Payable (itemize)			_		112,305
		Note Payable		25,36		Fant l	用其实规定
		Note Payable - A		44,500			网络西南 医孔
		Note Payable - Ins. Financi	ng	4,904		# <b>#</b> #.	
!		See Schedule		37,534	1		
	3.	Loans Payable for Equipm	<del></del>		\$		
		Name of Lender	Purpose	Amount	Date Due	Armini	
					· ·		
						Britis	
:						海豚 集	
						建炼机	
							1.20
					i i	that	MARCH C
		<del></del>	<u> </u>	<u> </u>		g jakana	The Market of
,	4.	Accrued Payroll (Exclusive			\$		92,976
	5.	Accrued Payroll (Owners of		s only)	\$		
	6.	Accrued Payroll Taxes Pay	rable		\$		7,880
	7.	Medicare Final Settlement	Payable		\$		
	8.	Medicare Current Financin	g Payable		\$		
	9.	Mortgage Payable (Curren	t Portion)		\$		
	10.	. Interest Payable (Exclusive	of Owner and/or I	Related Parties )	\$		8,789
	11.	. Accrued Income Taxes*			\$		
	12	Other Current Liabilities (	itemize)		\$		1,360,881
		Provider Tax Payable	12:	3,642 Accrued PTO Benefits	68,728	a hi ki	and the first
		Vol EE Benefits Payable		(143) Patient Funds Liability		a de la company	
		Union Dues Payable		3,637 LT Line Of Credit	747,490	( )	
		Rent Payable	384	4,990 See Schedule	<u>.</u>		1. 化基础分配
A-13	To	tal Current Liabilities (Lir	nes A1 thru 12)		\$		3,080,582

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

# 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		34	37
	Account			Amo	ount
		Total Broug	ht Forward:		3,080,582
Liabilities (cont'd)					
B. Long-Term Liabilities					9
Loans Payable-Equipment (	(itemize)		9		TO A PROPERTY WAY A STATE OF THE PROPERTY OF T
Name of Lender	Purpose	Amount	Date Due		
				MALH:	
				化基膦酸	
2. Mortgages Payable	<u> </u>	1	<u> </u>		TO THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE
3. Loans from Owners or Rela	ated Parties (itemize)		9		14,348,369
Name and Address of Lender	Amount	Loan D		end fralle	
Traine and Trainess of Editor	T MITOGRA	Boun B			
			ĥ		
Bear Mtn, JACC HC,					
Windham	14,348,369			道公主员	
vv manum	14,540,507			基準指挥	
		]			
		1		<b>预制报</b>	Antolia de la compansión de la compansió
					<b>ALDINES</b>
		ļ			
4. Other Long-Term Liabilitie	(itamiza)	<u> </u>			
4. Outer Long-Term Liabilitie	o (uemize)				
		<del></del>			
See Schedule					
B-5. Total Long-Term Liabilities (	Lines B1 thru 4)				14,348,369
C. Total All Liabilities (Lines A-		<del></del>			17,428,951

Page Ref	Line Ref	Description
	100	
	The stays	
0.00		
Total Pren	aid Expense	

Page Ref	Line Ref	Description
and the second		
gerry.		
- 1	7.1.54	
N. E. DANIEL N		[설발 : [
	Maria di	
447000		
Total Othe	r Current A	ssets (lieuze)

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

Page Ref	Line Ref	Description	
31	B9	Construction-in-Progress	\$ 9,290
			Section 1
	EAFWY.		
Distribute.			46
Total Other	r Other Fix	ed Assets (Hemize)	\$ 9,290

### Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
**************************************			
e la companya da la companya da la companya da la companya da la companya da la companya da la companya da la La companya da la co			t Tri s.
1000			
	Law Strain		
			1.1
Total Othe	r Assets		\$

### Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
33	A2	Note Payable + Landlord \$	13,500
- 33		Capital Lease - Balboa S	24,034
	British		Agrico de
1111			AVEL I Versery
ra Salah	mat: Vol 540		
	The state of		M., 18-
Total Notes	Payable		37,534

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

11.00		
	4 304	
E 156.4		
	1993	
a Pastul Aut	15/22	

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

Page Ref	Line Ref	Description
0280012-0240	kejariminas	
East factor W.	ran fire	是一个大型的大型,这种大型的大型的大型的大型的大型的大型的大型的大型的大型的大型的大型的大型的大型的大
	Keessi-tuk	
Singlefoliose	majiringan na	
EXPENS.		
Total Othe	r Current L	Jabilities (Itemize)

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

	ne of Facility	License No.		port for Ye	ear Ended	Page	
JAC	C Healthcare Center of Norwich,		9/.	30/2018		35	37
A.	Reserves	Account					Amount
A.		1 1				l <sub>o</sub>	
	1. Reserve for value of leased					\$	
	2. Reserve for depreciation val	ue of leased buildi	ngs an	d appurtent	nces		
	to be amortized					\$	
	3. Reserve for depreciation val	ue of leased person	nal pro	perty (Equ	ity)	\$	
	4. Reserve for leasehold real p	roperties on which	fair re	ntal value i	s based	\$	
	5. Reserve for funds set aside	as donor restricted				\$	
	6. Total Reserves					\$	
B.	Net Worth						
	1. Owner's Capital					\$	
	2. Capital Stock		<u></u>			\$	
ļ	3. Paid-in Surplus					\$	
	4. Treasury Stock				,	\$	
	5. Cumulated Earnings		· · · · · · · · · · · · · · · · · · ·			\$	(1,322,211)
	6. Gain or Loss for Period	10/1/2	017	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	l 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 Nor		9/30/2018	······································	36	37
	Account				nount
	eriod as shown on Report of		-	\$	(1,322,211)
	ement of Revenue Page 30)			\$	9,123,054
	Statement of Expenditures	Page 27)		\$	9,807,476
D. Net Income or Deficit		<del> </del>		\$	(684,422)
E. Balance	***		<del>-</del> .	\$	(2,006,633)
F. Additions	4 11 4 174 1 1			图象播引	
1. Additional Capital Co	,			<b>法门籍</b> 相	
Expenses Per Pg.					
F/S vs C/R Depre					
Expenses Per F/S	\$9,807,476				
					it in the second
2. Other ( <i>itemize</i> )					Table 1
2. Other (nemize)					
				刚服报	
1					推翻到
F-3. Total Additions		· · · · · · · · · · · · · · · · · · ·	<del> </del>	\$	
G. Deductions					
1. Drawings of Owners/0	Operators/Partners (Specify)	)		\$	
Name and Address (A	Vo., City, State, Zip)	Title	Amount	Market # · 数	
					465
				<b>计计数数</b> 值	
2. Other Withdrawings (	Specify)		-	\$	
Pur	pose	Amo	ount	17 18 18 18 18 18 18 18 18 18 18 18 18 18	<b>法独独的</b> "数据"
	······································				
				化推销 計	
					2005/24
3. Total Deductions		I		\$	
H. Balance at End of Period	09/30	0/18		\$	(2,006,633)

# I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page of					
JACC Healthcare Center of Norwich, LLC	2398	9/30/2018	37 37					
	Check appropriate category							
Chronic and Convalescent Nursing Home only (CCNH)	□ (Specify)							
	Preparer/Reviewer Certifica	tion						
I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation.  I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.  Signature of Preparer  Title  Date Signed								
Madu & Bo	PRINCI PAR	2/14/19						
Printed Name of Preparer								
Matthew S. Bavolack								
Addres Address		Phone Number						
555 Long Wharf Drive, New Haven, CT 06	555 Long Wharf Drive, New Haven, CT 06511							
Annual Report Contact	Phone Number							
John Wynne	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 Na	me_JACC Healthcare Center of Norwich, LLC
	following check list. Provide an explanation for any "No" answers. Attach ets to explain further, if necessary.
Yes No  Explanation:	1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Yes No	Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.
Yes No  Explanation:	3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
Yes No  Explanation:	<ol> <li>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.</li> </ol>

Yes No  Substitution:	5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?
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?
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?
Yes No  Substitution:	8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Yes No	9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?
Yes No	10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Yes No	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No  / Explanation:	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No  ✓ □  Explanation:	13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?
Yes No  Explanation:	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?
Yes No  Explanation:	15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
Yes No  Explanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Yes No  Explanation:	17. Have all contractual allowances been properly reported on Page 30?
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.
Yes No  V Explanation:	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? <i>If detail is not provided, appropriate disallowances will be made.</i>
Yes No  /  Explanation:	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?
Yes No  Explanation:	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Client: JACC Management
Engagement: Medicaid - JACC Healthcare Center of Norwich
Period Ending: 9/30/2018

Penou Engling, Trial Balance:	A.01 - TB-CCNH		1.14年4月2日	
Account	Description	ADJ JE Ref #	RJE	FINAL
		9/30/2018		9/30/2018
100010	Dethy Cook	2,000.00		2,000.00
100010 100020	Petty Cash Cash - Operating	(159,079.00)		(159,079.00)
100020	Cash - Savings Institute & Tr	755.00		755.00
100023	Patient Funds Account	32,537.00		32,537.00
100050	Resident Trust Fund Advances	600.00		600.00
100000	AR Medicaid	877,280.00		877,280.00
100075	AR Medicare A	379,215.00		379,215.00
100073	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)
100371	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
100410	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 Acquistion	(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)

Assaumt	Description	ADJ ,	JE Ref#	RJE	FINAL
Account	Description		JE Rei #	NJL	
100010	D. T. O	9/30/2018			9/30/2018
400040	PVT Occupational Therapy PVT Contractual Allow (R&B)	(99.00) 12,750.00			(99.00) <b>12,750.00</b>
400055 400060	PVT Contractual Allow (R&B)  PVT Contractual Allow (Ancill	75.00			75.00
400100	MD Room & Board	(9,206,735.00)			(9,206,735.00)
400100	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) (2,838.00)
400230	MA X-Ray	(2,838.00) (270,138.00)			(270,138.00)
400235 400240	MA Conventional Thorapy	(307,995.00)			(307,995.00)
400240	MA Occupational Therapy MA Speech Therapy	(38,102.00)			(38,102.00)
400245	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) <b>75.00</b>
400430	MG X-Ray	75.00 (8.026.00)			(8,026.00)
400435	MG Physical Therapy	(8,295.00)			(8,295.00)
400440	MG Occupational Therapy MG Speech Therapy	(1,278.00)			(1,278.00)
400445 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
	O. L. Co. Admits days	00 000 00	RJE - 1	1,849.00	67 500 00
500050	Salaries - Admissions	69,020.00	DIE 4	(1,498.00)	67,522.00
E004E0	Advertising - Help Wested	1,209.00	RJE - 1	(1,498.00)	1,209.00
500150 500180	Advertising - Help Wanted Travel & Mileage	2,245.00			2,245.00
500180	Bank Charges	22,478.00			22,478.00
000200	_a.m onargoo	22,47 0.00			<u>, 0.00</u>

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
500000		45 700 00	RJE - 6	(148.00)	45 700 00
500320	Accounting Fees	15,708.00			15,708.00
500330	Contract Sycs - Office	37,530.00			37,530.00
500332 500340	Contract Svcs - IT Support Legal Fees	10,387.00 35,078.00		(12,608.00)	10,387.00
500540	Legai rees	33,078.00	RJE - 7	(12,608.00)	22,470.00
500360	Consulting Other	10,859.00	NOL - 1	(12,000.00)	10,859.00
500400	Business License Fees	3,687.00			3,687.00
500420	Licenses & Permits	9,375.00		(150.00)	9,225.00
		7,010	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 500900	Management Fee Rent Expense - Building	217,826.00			217,826.00
501100	Deprec - FF&E	525,792.00 3,989.00			525,792.00 3,989.00
501110	Deprec - Capital Lease-FF&E	4,280.00			4,280.00
501300	Deprec - Leasehold Improvmts	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
540040	B 11 T 5104		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 510040	Payroll Taxes - SUTA Workers' Compensation	98,327.00			98,327.00
510050	Group Health Insurance	310,556.00 138,949.00			310,556.00 138,949.00
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
0,000	Zingley Zenes Promit dyron	0,002.00	RJE - 4	(1,082.00)	2,070.00
510100	Employee Disability Ins	5,385.00		(1,-22.11)	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
E00000	Salarina Caalea	400 004 00	RJE - 1	(2,274.00)	400 500 00
520020	Salaries - Cooks	120,961.00	DIE 4	1,577.00	122,538.00
			RJE - 1	1,577.00	

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
520030	Salaries - Dietary Aides	223,698.00		(4,035.00)	219,663.00
02000	20.a., 00 2.0.a., 1.0.00		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	D.I. 4	0.00	0.00
500000	Colorina Havelone Ctoff	207,207.00	RJE - 1	0.00 (747.00)	206,460.00
530020	Salaries - Houskpg Staff	207,207.00	RJE - 1	(747.00)	200,400.00
530120	Housekeeping Supplies	20,135.00	TOL 1	(1-11.00)	20,135.00
540020	Salaries - Laundry Staff	34,043.00		1,617.00	35,660.00
010020	Calarios Lauriary Clair	0 1/0 10:00	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 550160	Gas & Electric Fuel Oil	106,926.00 35.00			106,926.00 35.00
550160 550180	Water & Sewer	27,653.00			27,653.00
550100	Trash Removal	20,470.00			20,470.00
560010	Salaries - DNS	98,857.00		1,364.00	100,221.00
300010	Galaries - Divo	30,037.00	RJÉ - 1	1,364.00	100,221.00
560020	ADNS	0.00	102 1	1,001.00	0.00
000000		5.55	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
		20 200 20	RJE - 1	1,272.00	00 000 00
560100	Salaries - Infection Control	39,022.00			39,022.00
560110	Salaries - Staff Development	46,670.00	RJE - 1	0.00	46,670.00
562020	Salaries - RN	2,057.00	NJE - I	0.00	2,057.00
362020	Salaries - KN	2,037.00	RJE - 1	0.00	2,037.00
562030	Salaries - LPN	977,911.00	NOL - 1	(5,262.00)	972,649.00
302030	Salaries - Li 14	377,311.00	RJE - 1	(5,262.00)	372,040.00
562040	Salaries - CNA	1,116,170.00	1102	238.00	1,116,408.00
2220.0		.,,	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	JE Ref#	RJE	FINAL
Account	Description	9/30/2018	JL Rei #	NJC	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	RJE - 10	(1,981.00) (1,981.00)	192.00
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 566190	Patient Expenses Lab Fees	75.00 14,588.00		150.00	75.00 14,738.00
300190	Lab i ees	14,386.00	RJE - 8	150.00	14,730.00
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	
570040	Contract Svcs - Rehab	71,958.00	RJE - 2	(865.00) (37,344.00)	34,614.00
370040	Contract Oves - Nemab	71,930.00	RJE - 5	(37,344.00)	34,014.00
570050	Salaries - PT	111,054.00	1.02 0	900.00	111,954.00
		,	RJE - 1	900.00	111,001.00
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	RJE - 1	0.00	44,913.00
570100	Salaries - COTA	115,569.00	KJE - I	482.00	116,051.00
0.0.00		110,000.00	RJE - 1	482.00	110,031.00
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
500400	A satisfation Community	0.070.00	RJE - 1	(968.00)	
580100 580120	Activities Supplies Contract Svcs - Entertainment	3,279.00 5,790.00			3,279.00
590010	Salaries - Social Svc Dir	66,659.00		2,266.00	5,790.00 68,925.00
000010	Salaries Social Sys Bil	00,003.00	RJE - 1	2,266.00	00,923.00
590020	Salary Social Svc Staff	0.00		2,200.00	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	D.E. 6		0.00
Marcum 103	Salaries Dir Rehab - ST	0.00	RJE - 2	0.00	0.00
Marcum 103	Salaries Dir Reliab - ST	0.00	RJE - 2	0.00	0.00
Marcum 104	Salaries - Therapy Aides OT	0.00	NOL - Z	714.00	714.00
		0.00	RJE - 2	714.00	7 14.00
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
Manager 400	Employee For the		RJE - 3	1,050.00	
Marcum 109	Employee Food	0.00	חוד ז	702.00	702.00
Marcum 110	Rehab Contracted Services - OT	0.00	RJE - 4	702.00	33 090 00
warcuiii 110	Conab Contracted Services - OT	0.00	RJE - 5	32,980.00 32,980.00	32,980.00
Marcum 111	Rehab Contracted Services - ST	0.00	. NOL - O	4,364.00	4,364.00
		2.00		1,00 1.00	1,001.00

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

JACC Management Medicaid - JACC Healthcare Center of Norwich 9/30/2018 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
Group : [10-A]	Salaries and Wages				
Subgroup : [2] 500010	Administrators Salaries - Administrator	110,644.00		(2.915.00)	107,729.00
			RJE - 1	(2,915.00)	
Subtotal [2] Adn	ninistrators	110,644.00	-	(2,915.00)	107,729.00
Subgroup : [3]	Assistant Administrator	0.00		0.00	0.00
Marcum 101	Salaries - Assitant Administrator	0.00	RJE - 1	0.00 (0.00)	0.00
Subtotal [3] Ass	istant Administrator	0.00		0.00	0.00
Subgroup : [4]	Other Administrative Salaries				
500040	Salaries - Business Office	131,974.00	RJE - 1	1,849.00 1,849.00	133,823.00
Subtotal [4] Other	er Administrative Salaries	131,974.00		1,849.00	133,823.00
Subgroup : [5A]	Head Dietitian				
520040	Salaries - Dietician	38,957.00	DIC 1	(2,117.00)	36,840.00
Subtotal [5A] He	ead Dietitian	38,957.00	RJE - 1	(2,117.00) (2,117.00)	36,840.00
Subgroup : [58]	Food Service Supervisor				
520010	Salaries - Food Serv Dir	42,348.00		(2,274.00)	40,074.00
Subtotal (5B) Fo	ood Service Supervisor	42,348.00	RJE - 1	(2,274.00) (2,274.00)	40,074.00
			_	1-/-:	
Subgroup : [5C] 520020	Dietary Workers Salaries - Cooks	120,961.00		1,577.00	122,538.00
520030	Calarias Biotas Aidas	222 609 00	RJE - 1	1,577.00 (4.035.00)	219,663.00
520030	Salaries - Dietary Aides	223,698.00	RJE - 1	(4,035.00)	219,003.00
Subtotal [5C] Di	etary Workers	344,659.00	_	(2,458.00)	342,201.00
Subgroup : [6A]					
530010	Salaries - Houskpg Supv	0.00	RJE - 1	0.00 (0.00)	0.00
Subtotal [6A] He	ead Housekeeper	0.00		0.00	0.00
Subgroup : [6B]	Other Housekeeping Workers				
530020	Salaries - Houskpg Staff	207,207.00	RJE - 1	(747.00) (747.00)	206,460.00
Subtotal [6B] Ot	ther Housekeeping Workers	207,207.00	101	(747.00)	206,460.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
550010	Salaries - Maint Supervisor	54,688.00		(184.00)	54,504.00
Subtotal I7A1 Er	ngineer or Chief of Maintenance	54,688.00	RJE - 1	(184.00) (184.00)	54,504.00
				<u></u>	
Subgroup : [7B] 550020	Other Maintenance Workers Salaries - Maintenance Staff	30,193.00		368.00	30,561.00
Subtotal I781 Of	ther Maintenance Workers	30,193.00	RJE - 1 _	368.00 368,00	30,561.00
			_	350,50	00,001.00
Subgroup : [8B] 540020	Other Laundry Workers Salaries - Laundry Staff	34,043.00		1,617.00	35,660.00
0.14.4.15000.00	•	<u> </u>	RJE - 1	1,617.00	
Subtotal [88] Of	ther Laundry Workers	34,043.00	_	1,617.00	35,660.00
Subgroup : [124 560010	A] Director of Nurses/Assistant Director Salaries - DNS	98,857.00		1,364.00	100,221.00
560010	Salaries - DNS	96,657.00	RJE - 1	1,364.00	100,221.00
560020	ADNS	0.00	RJE - 1	0.00 (0.00)	0.00
Subtotal [12A] [	Director of Nurses/Assistant Director	98,857.00		1,364.00	100,221.00
Subgroup : [12]	31 RNs - Direct Care				
560030	Salaries - RN Nursing Supervi	446,748.00	D.15. 4	3,606.00	450,354.00
562020	Salaries - RN	2,057.00	RJE - 1	3,606.00 0.00	2,057.00
	RNs - Direct Care	448,805.00	RJE - 1 _	(0.00) 3,606.00	452,411.00
• •		440,000.00	-	3,000.00	402,411.00
Subgroup : [128 560040	32 RNs - Administrative Salaries - Nursing Scheduler	49,343.00		183.00	49,526.00
			RJE - 1	183.00	
560060	Salaries - MDS Coordinator	144,948.00	RJE - 1	(3,204.00) (3,204.00)	141,744.00
560100	Salaries - Infection Control	39,022.00		0.00	39,022.00

JACC Management Medicaid - JACC Healthcare Center of Norwich 9/30/2018 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Client: Engagement: Period Ending: Trial Balance:

Workpaper:

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	DIE 4	0.00	46,670.00
Subtotal (12D2)	RNs - Administrative	279,983.00	RJE - 1	(0.00) (3,021.00)	276,962.00
Subtotal [12D2]	Nia - Administrativ		_	(0)02,1007	
	1 LPNs - Direct Care			.=:	
562030	Salaries - LPN	977,911.00	RJE - 1	(5,262.00) (5,262.00)	972,649.00
Subtotal [12C1]	LPNs - Direct Care	977,911.00	KJE - 1	(5,262.00)	972,649.00
040.0.0.[,20.]	<u></u>			<del> </del>	
	Aides and Attendants	4 440 470 00		020.00	4 446 400 00
562040	Salaries - CNA	1,116,170.00	RJE - 1	238.00 238.00	1,116,408.00
Subtotal [12D] A	ides and Attendants	1,116,170.00		238.00	1,116,408.00
• •					
	Physical Therapists	0.00		0.00	0.00
570010	Dir Rehab	0.00	RJE - 1	(0.00)	0.00
			RJE - 2	(0.00)	
570020	Salaries - Therapy Aides	1,786.00	D.IE 4	(865.00)	921.00
			RJE - 1 RJE - 2	(0.00) (865.00)	
570050	Salaries - PT	111,054.00	1102 2	900.00	111,954.00
			RJE - 1	900.00	
570055	Salaries - PT Aides	96,158.00	RJE - 1	(544.00) (544.00)	95,614.00
Subtotal [12F] P	hysical Therapists	208,998.00	K3E - 1	(509.00)	208,489.00
Cabiciai [122]	,		_		
	Speech Therapists				0445400
570070 Marcum 103	Salaries - ST Staff Salaries Dir Rehab - ST	34,154.00 0.00		0.00 0.00	34,154.00 0.00
Marculi 103	Salaries Dir Nerlab - St	0.00	RJE - 2	(0.00)	0.00
Marcum 105	Salaries - Therapy Aides ST	0.00		151.00	151.00
0-14-4-174057.0	manak Thannaista	24 454 00	RJE - 2	151.00 151.00	34,305.00
Subtotal [12F] S	peech Therapists	34,154.00	_	151.00	34,305.00
Subgroup : [12G	C) Occupational Therapists				
570090	Salaries - OT	44,913.00	5.15.4	0.00	44,913.00
570100	Salaries - COTA	115,569.00	RJE - 1	(0.00) 482.00	116,051.00
370100	Galarios - GOTA	770,000.00	RJE - 1	482.00	. , , , , , , , , , , , , , , , , , , ,
Marcum 102	Salaries Dir Rehab - OT	0.00		0.00	0.00
Marray 404	Colorina Theresay Aides OT	0.00	RJE - 2	(0.00) 714.00	714.00
Marcum 104	Salaries - Therapy Aides OT	0.00	RJE - 2	714.00	7 14.00
Subtotal [12G] C	Occupational Therapists	160,482.00	_	1,196.00	161,678.00
O. b 1401	D. De annothe a Mindre				
580010	I] Recreation Workers Salaries - Activities Director	62,139.00		(559.00)	61,580.00
000015	Caldinos Picarrillos Birosios	52,755.55	RJE - 1	(559.00)	- 1/
580020	Salaries - Activities -Staff	61,316.00	5.5	(968.00)	60,348.00
Subtotal (42U) E	Recreation Workers	123,455.00	RJE - 1 _	(968.00) (1,527.00)	121,928.00
Subtotal [1211] I	ABCIDENION PROTEGIS	120,400.00	_	(1,021.00)	
	/l] Social Workers/Case Management				
590010	Salaries - Social Svc Dir	66,659.00	RJE - 1	2,266.00 2.266.00	68,925.00
590020	Salary Social Svc Staff	0.00	NOL - I	0.00	0.00
	,		RJE - 1	(0.00)	
Subtotal [12M] 5	Social Workers/Case Management	66,659.00	_	2,266.00	68,925.00
Subgroup : [120	Of Other				
500050	Salaries - Admissions	69,020.00		(1,498.00)	67,522.00
		(0.505.00)	RJE - 1	(1,498.00)	0.00
510003	Benefits Expense - PTO ETO	(8,585.00)	RJE - 1	8,585.00 8,585.00	0.00
560090	Salaries - Medical Records	34,900.00	NOL - I	1,272.00	36,172.00
			RJE - 1 _	1,272.00	
Subtotal [120] (		95,335.00 4,605,522.00	_	8,359.00 0.00	103,694.00 4,605,522.00
rotat [10-A] Sali	aries and Wages	4,000,022.00	_	0,00	7,000,022.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
566060 Subtotal [2] Der	Contract Svcs - Dental	6,840.00 6,840.00	_	0.00	6,840.00 6,840.00
Subtotal [2] Der	met		_	0.00	3,040.00
Subgroup : [3]	Pharmacist				
564100 Marcum 122	Contract Svcs - Pharmacy Medication Review Consultant	7,544.00 0.00		0.00 2,000.00	7,544.00 2,000.00
Marcum 122	Medication Review Consultant	3.00	RJE - 10	2,000.00	2,000.00

JACC Management Medicald - JACC Healthcare Center of Norwich 9/30/2018 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
Subtotal [3] Phar	macist	7,544.00		2,000.00	9,544.00
Subgroup : [5A]	PT - Resident Care				
570040	Contract Svcs - Rehab	71,958.00		(37,344.00)	34,614.00
			RJE - 5	(37,344.00)	- 1,01
Subtotal [5A] PT	- Resident Care	71,958.00		(37,344.00)	34,614.00
Subgroup : ISA1	Modical Director				
Subgroup : [8A] 566030	Medical Director Contract Svcs - Med Director	72,000.00		0.00	72,000.00
Subtotal [8A] Me		72,000.00		0.00	72,000.00
Subgroup : [9A]					
Marcum 111	Rehab Contracted Services - ST	0.00	RJE - 5	4,364.00 4,364.00	4,364.00
Subtotal [9A] ST	- Resident Care	0.00	NJL - J	4,364.00	4,364.00
	OT - Resident Care				
Marcum 110	Rehab Contracted Services - OT	0.00	D.15 5	32,980.00	32,980.00
Subtotal [104] O	T - Resident Care	0.00	RJE - 5	32,980.00 32,980.00	32,980.00
ormional front o	Thousand Sale	0.00		32,300.00	32,300.00
Subgroup : [12]	Other				
566050	Contract Svcs - Physician	2,173.00		(1,981.00)	192.00
Subtotal [12] Oth	AAT	2 172 00	RJE - 10	(1,981.00)	400.00
Total [13-B] Prof		2,173.00 160,515.00		(1,981.00) 19.00	192.00 160,534.00
		100,010.00		10.00	100,004.00
Group : [15]	Expenditures Other than Salaries				
	Workmen's Compensation				
510040	Workers' Compensation	310,556.00		0.00	310,556.00
Subtotal [1A1] W	orkmen's Compensation	310,556.00		0.00	310,556.00
Subgroup : [1A2]	Disability Insurance				
510100	Employee Disability Ins	5,385.00		0.00	5,385.00
Subtotal [1A2] Di	sability Insurance	5,385.00		0.00	5,385.00
Subaroun · [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] U	nemployment insurance	104,880.00		0.00	104,880.00
0.4					
510010	Social Security (FICA) Payroll Taxes - FICA	347,894.00		0.00	247.004.00
	ocial Security (FICA)	347,894.00		0.00	347,894.00 347,894.00
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				041,004.00
	Health Insurance				
510050 510120	Group Health Insurance	138,949.00		0.00	138,949.00
Subtotal [1A5] He	Union Health & Welfare	632,784 00 771,733.00		0.00	632,784.00 771,733.00
		711,700.00		0.00	111,133.00
Subgroup : [1A6]					
510060	Employee Grp Life Insurance	2,715.00		0.00	2,715.00
Subtotal [1A6] Li	te insurance	2,715.00		0.00	2,715.00
Subgroup : [1A7]	Pensions				
510140	Union Pension	218,919.00		0.00	218,919.00
Subtotal [1A7] Po	ensions	218,919.00		0.00	218,919.00
Subgroup : [1A9]	Othor				
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] O	ther	28,570.00		0.00	28,570.00
Subgroup : [1C] 500495	Bad Debt	60 000 00		0.00	00 000 00
Subtotal [1C] Ba		60,000.00		0.00	60,000.00 60,000.00
[] 54				0.00	00,000.00
Subgroup : [1D]					
500320	Accounting Fees	15,708.00		0.00	15,708.00
Jubiolai [10] AC	counting and Auditing	15,708.00		0.00	15,708.00
Subgroup : [1E]	Legal				
500340	Legal Fees	35,078.00		(12,608.00)	22,470.00
Cubtotal (4F3 )	and .		RJE - 7	(12,608.00)	
Subtotal [1E] Leç	jai	35,078.00		(12,608.00)	22,470.00
Subgroup : [1G]	Office Supplies				
500260	Office Supplies	11,273.00		0.00	11,273.00
Subtotal [1G] Off	îce Supplies	11,273.00		0.00	11,273.00

Client: Engagement: JACC Management

Medicaid - JACC Healthcare Center of Norwich

Period Ending

9/30/2018 A.01 - TB-CCNH

Trial Balance:

A.03 - TB Combined Detail LS

Workpaper: Account Description ADJ JE Ref# RJE FINAL 9/30/2018 9/30/2018 Subgroup : [1H1] Telephone and Telegraph Telephone 0.00 15,324.00 Subtotal [1H1] Telephone and Telegraph 15,324.00 0.00 15,324.00 Subgroup : [1K3] Resident Day User Fee Provider Tax 574,098.00 0.00 574,098.00 Subtotal [1K3] Resident Day User Fee 574,098.00 0.00 574,098.00 (12,608.00) Total [15] Expenditures Other than Salaries 2.502.133.00 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 2,700.00 510145 Mileage Reimbursement 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 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 0.00 1,606.00 1,606.00 Subgroup: [M5] Medical Records Medical Records Supplies 566100 1.128.00 0.00 1.128.00 Contract Svcs -Medical Records 566120 7.667.00 0.00 7,667.00 Subtotal [M5] Medical Records 0.00 8,795.00 8,795.00 Subgroup : [M7] Postage Postage 500280 1.577.00 0.00 1 577 00 Subtotal [M7] Postage 1,577.00 1,577.00 0.00 Subgroup: [M8] Dues and Membership Fees to Professional Associations Marcum 107 Dues and Memberships 0.00 1.050.00 1,050.00 RJF - 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 **Dues & Subscriptions** 7.490.00 (1.430.00) 6.060.00 500240 RJE - 3 (1,430.00) Subtotal [M9] Subscriptions 7,490.00 6,060.00 (1,430,00) 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 217,826.00 Management Fee 0.00 217,826.00 Subtotal [M12] Administrative Management Services 217,826.00 0.00 217,826.00 Subgroup : [M13] Other 500200 22,478.00 0.00 22,478.00 Bank Charges 500300 **Printing** 156.00 0.00 156.00 500400 **Business License Fees** 3.687.00 0.00 3,687.00 (150.00) 500420 Licenses & Permits 9.375.00 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 R.IF - 4 702 00 Minor Equipment - A&G 0.00 148.00 148.00 Marcum 115

JACC Management

Engagement: Me

Medicaid - JACC Healthcare Center of Norwich

Period Ending:

9/30/2018

Trial Balance: A.01 - TB-CCNH

A.03 - TB Combined Detail LS Workpaper: Account Description ADJ JE Ref# RJE FINAL 9/30/2018 9/30/2018 RJF - 6 148 00 Marcum 120 Misc. Expense 0.00 380 00 380 00 RJE - 4 380.00 108,875.00 442,509.00 Subtotal [M13] Other 122,563.00 13,688.00 Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General 12,606.00 455,115.00 **Dietary Basis for Allocation of Costs** Group: [18] Subgroup : [2A1] Raw Food 205,139.00 0.00 205,139.00 Subtotal [2A1] Raw Food 205,139.00 205,139.00 0.00 Subgroup: [2A2] Non-Food Supplies 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 : [28] Purchased Services Contract Svcs - Dietary 0.00 941.00 Subtotal [2B] Purchased Services 941.00 0.00 941.00 Total [18] Dietary Basis for Allocation of Costs 248,701.00 248,701.00 0.00 **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 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 2.952.00 0.00 Subtotal [3C] Other 2,952.00 0.00 2,952.00 181,733.00 Total [19] Laundry-Basis for Allocation of Costs 181,733.00 0.00 Housekeeping and Resident Care Basis for Allocation of Costs Subgroup : [4A1] In-House Care Supplies Housekeeping Supplies 20.135.00 0.00 Subtotal [4A1] In-House Care Supplies 20.135.00 0.00 20,135.00 Subgroup : [5A2] Purchased from 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 Subtotal [5B] Medicine Cabinet Drugs 10,123.00 0.00 10,123.00 10,123.00 0.00 10,123.00 Subgroup: [5C] Medical and Therapeutic Supplies 562100 Medical Supplies 0.00 76,542.00 Subtotal [5C] Medical and Therapeutic Supplies 76,542.00 0.00 76,542.00 Subgroup: [5D] Ambulance/Limousine Patient Transportation 5,166.00 5,166.00 0.00 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 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 : [5/] Recreation Activities Supplies 580100 3.279.00 0.00 3,279.00 Contract Svcs - Entertainment 5.790.00 0.00 5,790.00 Subtotal [5l] Recreation 9,069.00 0.00 9,069.00 Subgroup : [5L] Other Diapers/Disposables 562120 24.858.00 0.00 24,858.00 Tube Feeding (Non Part B) 2.920.00 0.00 2,920.00 566010 566160 I.V. Therapy/RT Exp 22,684.00 0.00 22.684.00 Med Equip Rental 37,074.00 37,074.00

JACC Management Medicaid - JACC Healthcare Center of Norwich 9/30/2018 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Engagement:
Period Ending:
Trial Balance:
Workpaper:

Workpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018			9/30/2018
566180	Patient Expenses	75.00		0.00	
566210	•	3,453.00			75.00
570060	Patient Consolidated Billing			0.00	3,453.00
	Physical Therapy Supplies	1,016.00		0.00	1,016.00
570110	Occupational Therapy Supplies	51.00		0.00	51.00
Subtotal [5L] Oth		92,131.00		0.00	92,131.00
rotal (20) House	keeping 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] Rep	pairs and Maintenance	29,738.00		0.00	29,738.00
Subgroup : [6B]	Heat				
550160	Fuel Oil	35.00		0.00	35.00
Subtotal [6B] Hea	at	35.00		0.00	35.00
Subgroup : [6C]	Light & Power				
550150	Gas & Electric	106,926.00		0.00	106,926.00
Subtotal [6C] Lig	ht & Power	106,926.00		0.00	106,926.00
		<del></del>			
Subgroup : [6D]	Water				
550180	Water & Sewer	27,653.00		0.00	27,653.00
Subtotal [6D] Wa		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
		2,000.00	RJE - 6	(148.00)	2,040.00
Subtotal [6E] Equ	uioment Lease	2,996.00		(148.00)	2,848.00
				(140.00)	2,040.00
Subgroup : [6F]	Other				
550120	Contract Svcs Maintenance	14,758.00		0.00	14,758.00
550140	Pest Control	1,000.00		0.00	
550145	Contract Svcs - Landscaping/S	10.077.00			1,000.00
550190	Trash Removal			0.00	10,077.00
Subtotal [6F] Oth		20,470.00		0.00	20,470.00
adptotal for J Otti	ICI	46,305.00		0.00	46,305.00
Subgroup : [7C]	Non-movable Equipment				
501100	Deprec - FF&E	2 090 00		0.00	2 000 00
	·	3,989.00		0.00	3,989.00
Subtotal [10] Not	n-movable Equipment	3,989.00		0.00	3,989.00
Subgroup : [70]	Movable Equipment				
501110	Deprec - Capital Lease-FF&E	4 000 00			
501400		4,280.00		0.00	4,280.00
	Amort - Computers	322.00		0.00	322.00
Subtotal [7D] Mo	vable Equipment	4,602.00		0.00	4,602.00
C., b	O				
Subgroup : [8A] 501500	Organization Expense				
	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] Org	ganization Expense	39,079.00		0.00	39,079.00
0 1 1001					
Subgroup : [8C]	•				
501300	Deprec - Leasehold Improvmts	16,024.00		0.00	16,024.00
Subtotal [8C] Lea	asehold 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] Rent	al Payments	525,792.00		0.00	525,792.00
	Real estate taxes paid by lessor				
500510	Taxes - Real Estate	102,505.00		0.00	102,505.00
Subtotal [10B] Re	eal estate taxes paid by lessor	102,505.00		0.00	102,505.00
	Personal property taxes				
500520	Taxes - Personal Property	23,483.00		0.00	23,483.00
	ersonal property taxes	23,483.00		0,00	23,483.00
Total [22] Mainter	nance and Property	929,127.00		(148.00)	928,979.00
Group : [27]	Interest and Insurance				
	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] Ot	ther 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
		•			. =:==

Client: Ingagement: Period Ending:	JACC Management Medicaid - JACC Healthcare Center of Norwich 9/30/2018				
rial Balance:	A.01 - TB-CCNH				
Vorkpaper:	A.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subtotal [14A] Ins	surance on Property	18,762.00		0.00	18,762.00
Subgroup : [14C3	3 Other				
600450	Insurance - Non Property	64,049.00		0.00	64,049.00
Subtotal [14C3] C	Other	64,049.00		0.00	64,049.00
Total [27] Interes	at and Insurance	302,436.00		0.00	302,436.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]					
100100	MD Room & Board	(9,206,735.00)		0.00	(9,206,735.00)
subtotal [1A] Med	dicaid Residents (CT only)	(9,206,735.00)		0.00	(9,206,735.00)
Subsection - F4D1					
Subgroup : [1B] 100155	Medicaid room and board contractual allowance MD Contractual Allow (R&B)	2,874,166.00		0.00	2,874,166.00
	dicaid room and board contractual allowance	2,874,166.00		0.00	2,874,166.00
,					
Subgroup : [3A]					
100200	MA Room & Board	(1,350,661.00)		0.00	(1,350,661.00)
Subtotal [3A] Me	dicare Residents (All inclusive)	(1,350,661.00)		0.00	(1,350,661.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
100255	MA Contractual Allow (R&B)	(658,931.00)		0.00	(658,931.00)
	dicare room and board contractual allowance	(658,931.00)		0.00	(658,931.00)
Subgroup : [4A]		ند د د د د دور			(88 85.
100000	PVT Room & Board	(504,414.00)		0.00 0.00	(504,414.00)
100300 100400	H Room & Board MG Room & Board	(4,500.00) (34,505.00)		0.00	(4,500.00) (34,505.00)
	vate-pay residents and other	(543,419.00)		0.00	(543,419.00)
Subgroup : [4B]					
100055	PVT Contractual Allow (R&B)	12,750.00		0.00	12,750.00
100355 100455	H Contractual Allow (R&B)	729.00 2,419.00		0.00 0.00	729.00 2,419.00
	MG Contractual Allow (R&B) vate-pay room and board contractual allowance	15,898.00		0.00	15,898.00
Sabtotal [40] i ii	vato pay 100111 and board constant and trained	,			10,000.00
Subgroup : [5A]	Prescription Drugs - Medicare				
400220	MA Pharmacy	(172,395.00)		0.00	(172,395.00)
Subtotal [5A] Pre	escription 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] Pre	escription 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] Phy	ysical Therapy - Medicare	(450,767.00)		0.00	(450,767.00)
P., b = ue = e-	Dhusiaal Tharany, New resilience				
Subgroup : [7C] 400035	Physical Therapy - Non-medicare PVT Physical Therapy	(92.00)		0.00	(92.00)
400035 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] Phy	ysical Therapy - Non-medicare	(82,891.00)		0.00	(82,891.00)
0	Consol Theorem Madison				
Subgroup : [8A] 400245	Speech Therapy - Medicare MA Speech Therapy	(38,102.00)		0.00	(38,102.00)
400245 400645	MB Speech Therapy	(33,625.00)		0.00	(33,625.00)
	eech Therapy - Medicare	(71,727.00)		0.00	(71,727.00)
	•				
Subgroup : [8C]		=.===			/4 · = · = · = ·
400145	MD Speech Therapy MG Speech Therapy	(14,517.00)		0.00 0.00	(14,517.00)
		(1,278.00) (15,795.00)		0.00	(1,278.00) (15,795.00)
100445	ieech Inerapy - Non-medicare	1.5,700.007			1.5,. 00.007
100445	eech Therapy - Non-medicare				
400445 Subtotal [8C] Sp					
400445 Subtotal [8C] Sp Subgroup : [9A] 400240	Occupational Therapy - Medicare MA Occupational Therapy	(307,995.00)		0.00	(307,995.00)
400445 Subtotal [8C] Sp Subgroup : [9A] 400240 400640	Occupational Therapy - Medicare MA Occupational Therapy MB Occupational Therapy	(108,860.00)		0.00	(108,860.00)
100445 Subtotal [8C] Sp Subgroup : [9A] 100240 100640	Occupational Therapy - Medicare MA Occupational Therapy				
100445 Subtotal [8C] Sp Subgroup : [9A] 100240 100640 Subtotal [9A] Oc	Occupational Therapy - Medicare MA Occupational Therapy MB Occupational Therapy ccupational Therapy - Medicare	(108,860.00)		0.00	(108,860.00)
600445 Subtotal [8C] Sp Subgroup : [9A] 600240 600640 Subtotal [9A] Oc Subgroup : [9C]	Occupational Therapy - Medicare MA Occupational Therapy MB Occupational Therapy ccupational Therapy - Medicare	(108,860.00)		0.00	(108,860.00)
400445 Subtotal [8C] Sp Subgroup : [9A] 400240 400640 Subtotal [9A] Oc Subgroup : [9C] 400040	Occupational Therapy - Medicare MA Occupational Therapy MB Occupational Therapy cupational Therapy - Medicare  Occupational Therapy - Non-medicare PVT Occupational Therapy MD Occupational Therapy	(108,860.00) (416,855.00) (99.00) (71,053.00)		0.00 0.00 0.00 0.00	(108,860.00) (416,855.00) (99.00) (71,053.00)
400445 Subtotal [8C] Sp Subgroup : [9A] 400240 400640 Subtotal [9A] Oc Subgroup : [9C] 400040 400140	Occupational Therapy - Medicare MA Occupational Therapy MB Occupational Therapy cupational Therapy - Medicare Occupational Therapy - Non-medicare PVT Occupational Therapy	(108,860.00) (416,855.00) (99.00)		0.00 0.00	(108,860.00) (416,855.00) (99.00)

Subgroup : [10A] Other - Medicare

JACC Management Medicaid - JACC Healthcare Center of Norwich 9/30/2018 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Engagement: Period Ending: Trial Balance: Workpaper:

Description	ADJ	JE Ref#	RJE	FINAL
· · · · · · · · · · · · · · · · · · ·	9/30/2018			9/30/2018
MA Lab	(18,554.00)		0.00	(18,554.00)
			0.00	(1,025.00)
				(2,838.00)
				811,047.00
				32,894.00
MA PY Revenue Adjustments	(1,876.00)			(1,876.00)
M MA IV Therapy	(1,877.00)		0.00	(1,877.00)
M MA Contractual Allow (Anci	1,877.00		0.00	1,877.00
MB Contractual Allow (Ancill	52.646.00		0.00	52,646.00
				4,912.00
				(3,215.00)
Tid Vaccincs incologic b	0.00	DIE 0		(0,2.0.00)
ner - Medicare	877 206 00	NOL - 9		873,991.00
ici - Medicalo		-	(0,210.00)	010,001.00
Other - Non-medicare				
PVT Contractual Allow (Ancill	75.00		0.00	75.00
	(575.00)		0.00	(575.00)
				(75.00)
				175,881.00
				(17,152.00)
				312.00
				40.00
MG Lab	(756.00)		0.00	(756.00)
MG IV Therapy	(1,646.00)		0.00	(1,646.00)
				75.00
				25,883.00
				182,062.00
	102,002.00	-	0.00	102,002.00
Interest Income				
Interest Income	1,938.00		0.00	1,938.00
rest Income	1,938.00		0.00	1,938.00
		-	<u> </u>	
Other Revenue				
Vending Income	(324.00)		0.00	(324.00)
Miscellaneous Revenue	(3,398.00)		3,215.00	(183.00)
	, , ,	RJE - 9	3.215.00	
Misc Income	0.00			(19.00)
11100. 11100.110	0.00	R IF - 10		(10.00)
or Revenue	(3 722 00)	102 - 10		(526.00)
		•		(9,123,054.00)
	(0),120,000,00		110.007	(0)120,001.00)
Assets				
	2 000 00		0.00	2,000.00
				(159,079.00)
				755.00
				32,537.00
Resident Trust Fund Advances				600.00
h	(123,187.00)		0.00	(123,187.00)
	277.000.00			
				877,280.00
AR Medicare A	379,215.00		0.00	379,215.00
48.44				,
AR Managed Care	(2,144.00)		0.00	(2,144.00)
AR Managed Care AR Private				
	(2,144.00) 84,536.00		0.00 0.00	(2,144.00) 84,536.00
AR Private AR Medicare B	(2,144.00) 84,536.00 58,049.00		0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00
AR Private AR Medicare B AR Other	(2,144.00) 84,536.00 58,049.00 (51.00)		0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00)
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00)		0 00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00)
AR Private AR Medicare B AR Other	(2,144.00) 84,536.00 58,049.00 (51.00)	:	0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00)
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00)		0 00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00)
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00	:	0 00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable Inventories Inventory	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00		0 00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00	:	0 00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable Inventories Inventory	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00	:	0 00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable Inventories Inventory intories Prepaid Expenses	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00	:	0 00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00 26,388.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable  Inventories Inventory intories  Prepaid Expenses Prepaid Expenses	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00	:	0 00 0.00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00 26,388.00 16,363.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable  Inventories Inventory Intories Prepaid Expenses Prepaid Expenses Prepaid Insurance	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00  16,363.00 145,803.00	:	0 00 0.00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 16,363.00 145,803.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable  Inventories Inventory intories  Prepaid Expenses Prepaid Expenses	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00	:	0 00 0.00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00 26,388.00 16,363.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable  Inventories Inventory Intories Prepaid Expenses Prepaid Expenses Prepaid Insurance	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00  16,363.00 145,803.00	:	0 00 0.00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 16,363.00 145,803.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable  Inventories Inventory intories  Prepaid Expenses Prepaid Expenses Prepaid Insurance paid Expenses Other Current Assets	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 16,363.00 145,803.00 162,166.00		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 162,166.00
AR Private AR Medicare B AR Other AR Medicare B AR Other Inventories Inventory Intories Prepaid Expenses Prepaid Expenses Prepaid Insurance Daid Expenses Other Current Assets Patient Refund	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 145,803.00 162,166.00	:	0 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 145,803.00 145,803.00 19,879.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable  Inventories Inventory intories  Prepaid Expenses Prepaid Expenses Prepaid Insurance paid Expenses Other Current Assets	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 16,363.00 145,803.00 162,166.00	:	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 162,166.00
AR Private AR Medicare B AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable  Inventories Inventory intories  Prepaid Expenses Prepaid Expenses Prepaid Insurance paid Expenses Other Current Assets Patient Refund er Current Assets	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 145,803.00 162,166.00	:	0 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 145,803.00 145,803.00 19,879.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable  Inventories Inventory intories  Prepaid Expenses Prepaid Expenses Prepaid Insurance paid Expenses Other Current Assets Patient Refund er Current Assets Leasehold Improvements	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 162,166.00  19,879.00 19,879.00		0 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00  26,388.00  16,363.00 145,803.00 182,166.00  19,879.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable  Inventories Inventory intories Prepaid Expenses Prepaid Expenses Prepaid Insurance paid Expenses Other Current Assets Patient Refund er Current Assets Leasehold Improvements Leasehold Improvements	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 145,803.00 182,166.00  19,879.00 19,879.00		0 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 145,803.00 145,803.00 19,879.00 279,338.00
AR Private AR Medicare B AR Other Allowance - Doubtful Accounts ident Accounts Receivable  Inventories Inventory intories  Prepaid Expenses Prepaid Expenses Prepaid Insurance paid Expenses Other Current Assets Patient Refund er Current Assets Leasehold Improvements	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00 26,388.00 162,166.00  19,879.00 19,879.00		0 00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(2,144.00) 84,536.00 58,049.00 (51.00) (65,933.00) 1,330,952.00  26,388.00  26,388.00  16,363.00 145,803.00 162,166.00  19,879.00 19,879.00
	MA IV Therapy MA X-Ray MA Contractual Allow (Ancill MA Sequester MA PY Revenue Adjustments M MA IV Therapy M MA Contractual Allow (Anci MB Contractual Allow (Ancill MB Sequester Flu Vaccines - Medicare B  er - Medicare  Other - Non-medicare PVT Contractual Allow (Ancill MD Lab MD X-Ray MD Contractual Allow (Ancill MD PY Revenue Adjustments MA Contractual Allow (BC/BS H Contractual Allow (Ancilla MG Lab MG IV Therapy MG X-Ray MG Contractual Allow (Ancilla MG Lab MG IV Therapy MG X-Ray MG Contractual Allow (Ancilla her - Non-medicare  Interest Income Interest Income est Income Wiscellaneous Revenue  Misc. Income  Assets Cash Petty Cash Cash - Operating Cash - Savings Institute & Tr Patient Funds Account Resident Accounts Receivable AR Medicaid	MA IV Therapy (1,025.00) MA X-Ray (2,838.00) MA X-Ray (2,838.00) MA Contractual Allow (Ancill 811,047.00) MA Sequester 32,894.00 MA PY Revenue Adjustments (1,876.00) MA PY Revenue Adjustments (1,877.00) MA Contractual Allow (Ancil 1,877.00) M MA Contractual Allow (Ancill 52,646.00) MB Contractual Allow (Ancill 52,646.00) MB Sequester 4,912.00  MB Contractual Allow (Ancill 75,00) MB Contractual Allow (Ancill 75,00) MB Contractual Allow (Ancill 75,00) MB Contractual Allow (Ancill 75,00) MD Contractual Allow (Ancill 75,00) MD Contractual Allow (Ancill 75,00) MD Contractual Allow (Ancill 175,881.00) MD PY Revenue Adjustments (17,152.00) MA Contractual Allow (Ancill 175,881.00) MD PY Revenue Adjustments (17,65.00) MG Iv Therapy (1,646.00) MG V. Therapy (1,646.00) MG V. Therapy (1,646.00) MG V. Therapy (1,646.00) MG V. Therapy (1,646.00) MG Contractual Allow (Ancill 25,883.00) MG Contractual Allow (Ancill 25,883.00) MG Contractual Allow (Ancill 36,00) MG Con	MA IV Therapy MA X-Ray (2,838.00) MA Contractual Allow (Ancill MS squester 32,894.00 MA PY Revenue Adjustments (1,877.00) M MA IV Therapy (1,877.00) M MA IV Therapy (1,877.00) M MA Contractual Allow (Ancill MS squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MB Squester (1,912.00) MD Variant (1,912.00) MD Variant (1,912.00) MD Variant (1,912.00) MD Variant (1,912.00) MB Contractual Allow (Ancill (1,912.00) MG Variant (1,912.00	MA N Therapy (1,025,00) 0.00 MA X-Rapy (2,838,00) 0.00 MA Contractual Allow (Ancill 811,047,00 0.00 MA Sequester 32,894,00 0.00 MA Sequester 32,894,00 0.00 MA PY Revenue Adjustments (1,875,00) 0.00 M MA PY Revenue Adjustments (1,875,00) 0.00 M MA N Therapy (1,877,00) 0.00 M MA N Contractual Allow (Ancil 1,877,00 0.00 MB Contractual Allow (Ancil 1,877,00 0.00 MB Contractual Allow (Ancil 1,877,00 0.00 MB Contractual Allow (Ancil 1,877,00 0.00 MB Contractual Allow (Ancil 1,877,00 0.00 MB Contractual Allow (Ancil 1,877,00 0.00 MB Contractual Allow (Ancil 1,877,00 0.00 MB Contractual Allow (Ancil 1,877,00 0.00 MD Y-Ray (7,500 0.00 MD X-Ray (7,500 0.00 MD X-Ray (7,500 0.00 MD Y-Revenue Adjustments (1,7,52,00) 0.00 MD Y-Revenue Adjustments (1,7,52,00) 0.00 MD Y-Revenue Adjustments (1,7,52,00) 0.00 MD Y-Revenue Adjustments (1,7,52,00) 0.00 MD Y-Revenue Adjustments (1,7,52,00) 0.00 MG (Ancil 1,860,00) 0.00 MG (Ancil

JACC Management Medicaid - JACC Healthcare Center of Norwich 9/30/2018 A.01 - TB-CCNH A.03 - TB Combined Detail LS

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Workpaper: A	1.03 - TB Combined Detail LS				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2018		-	9/30/2018
400540	to the Figure 8 For insert	25,697.00		0.00	25,697.00
	Furniture Fixtures & Equipment			0.00	·
	Accum Depr - F F & E	(6,874.00) 18,823.00	-	0.00	(6,874.00) 18,823.00
Subtotal [B5] Non-i	Movable Equipment	10,023.00	-	0.00	10,023.00
Subgroup : [B6] M	Novable Equipment				
	FF& E - Capital Lease	43,106.00		0.00	43,106.00
	Computer Equip & Software	2,395.00		0.00	2,395.00
	Accum Depr - Capital Lease FF	(4,280.00)		0.00	(4,280.00)
	Accum Amort - Software	(1,080.00)		0.00	(1,080.00)
Subtotal [B6] Mova		40,141.00	-	0.00	40,141.00
Subtotal [D0] mova	bie Equipment	40,141.00	-	- 0.00	40,141.00
Subgroup : [B9]	Other Fixed Assets				
	Construction-in-Progress	9,290.00		0.00	9,290.00
Subtotal [B9] Other		9,290.00	_	0.00	9,290.00
			_		
Subgroup : [D1]	Deferred Deposits				
	Deposits	237,271.00	-	0.00	237,271.00
Subtotal [D1] Defer	red Deposits	237,271.00	-	0.00	237,271.00
	Escrow Deposits	(005.00)			(005.00)
	Real Estate Tax Escrow	(695.00)	_	0.00	(695.00)
Subtotal [D2] Escro	ow Deposits	(695.00)	-	0.00	(695.00)
Cubanana (D2)	Dunaujantian Europea				
	Organization Expense	40,500.00		0.00	40,500.00
	Lease Acquisition Costs	,		0.00	
	Accum Amort - Lease Acquistion	(8,325.00)		0.00	(8,325.00) 109,136.00
	oan Aquisition Costs	109,136.00			
	Accum Amort - Loan Acquisition	(54,568.00)	-	0.00	(54,568.00)
Subtotal [D3] Orga	nization Expense	86,743.00	-	0.00	86,743.00
Subgroup : [D6] L	Loans to Owners or Related Parties				
	Due To/From JACC Mamt	13,361,600.00		0.00	13,361,600.00
	s to Owners or Related Parties	13,361,600.00	-	0.00	13,361,600.00
Total [31-32] Asset		15,422,318.00	-	0.00	15,422,318.00
Total [31-32] Asset	4	10,422,010.00	=		
Group : [33-34] I	Liabilities				
	Trade Accounts Payable				
	Accounts Payable	(1,476,119.00)		0.00	(1,476,119.00)
	Accrued Accounts Payable	(21,632.00)		0.00	(21,632.00)
	e Accounts Payable	(1,497,751.00)	-	0.00	(1,497,751.00)
Odbiotai [A1] 11doi	o Accounts i uyubic	11,401,101,100,1	-		
Subgroup : [A2]	Note Payable				
	Note Payable	(25,367.00)		0.00	(25,367.00)
	Note Payable - A	(44,500.00)		0.00	(44,500.00)
	Note Payable - Ins. Financing	(4,904.00)		0.00	(4,904.00)
	Note Payable - Landlord	(13,500.00)		0.00	(13,500.00)
	Capital Lease Pay - Balboa	(24,034.00)		0.00	(24,034.00)
Subtotal [A2] Note		(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] Accre	ued Payroll	(92,976.00)		0.00	(92,976.00)
	Accrued Payroll Taxes Payable	/7 000 001		0.00	(7 000 00\
	Payroll Taxes Payable	(7,880.00)			(7,880.00)
Subtotal [A6] Accr	ued Payroll Taxes Payable	(7,880.00)	•	0.00	(7,880.00)
Subgroup : [A10]	Interact Payahla				
	Interest Payable	(8,789.00)		0.00	(8,789.00)
Subtotal [A10] Inte		(8,789.00)		0.00	(8,789.00)
Captotal (A10) line	TOST I AYAMO	(0)1001007	•		(5). 53.15.7
Subgroup : [A12]	Other Current Liabilities				
	Provider Tax Payable	(123,642.00)		0.00	(123,642.00)
	Vol EE Benefits Payable	143.00		0.00	143.00
	Union Dues Payable	(3,637.00)		0.00	(3,637.00)
	Rent Payable	(384,990.00)		0.00	(384,990.00)
	Accrued PTO Benefits	(68,728.00)		0.00	(68,728.00)
	Patient Funds Liability	(32,537.00)		0.00	(32,537.00)
	LT Line Of Credit	(747,490.00)		0.00	(747,490.00)
	er Current Liabilities	(1,360,881.00)	•	0.00	(1,360,881.00)
			•		
Subgroup : [B3]	Loans from Owners or Related Parties				
	Due To/from Bear Mtn Health	(54,450.00)		0.00	(54,450.00)
	Due To/from JACC Healthcare	(871,817.00)		0.00	(871,817.00)
	Due To/From Windham	(13,422,102.00)		0.00	(13,422,102.00)
Subtotal [B3] Loar	ns from Owners or Related Parties	(14,348,369.00)		0.00	(14,348,369.00)
Totai [33-34] Liabii	lities	(17,428,951.00)		0.00	(17,428,951.00)

0.00

0.00

Client:

JACC Management Medicaid - JACC Healthcare Center of Norwich

Engagement: Period Ending: Trial Balance: Workpaper:

9/30/2018

Net (Income) Loss

A.01 - TB-CCNH A.03 - TB Combined Detail LS

FINAL Description ADJ JE Ref# RJE Account 9/30/2018 9/30/2018 Group : [35] Equity
Subgroup : [85] Cumulated Earning
300040 Retained Earnings
Subtotal [85] Cumulated Earnings
Total [35] Equity Equity
Cumulated Earnings
Retained Earnings 1,322,211.00 1,322,211.00 1,322,211.00 1,322,211.00 1,322,211.00 1,322,211.00 0.00 0.00 0.00 0.00 0.00 0.00 **Sum of Account Groups** 

0.00

JACC Management Medicaid - JACC Healthcare Center of Norwich Engagement: Period Ending:

9/30/2018 Trial Balance:

A.01 - TB-CCNH H.02 - Reclassifying Journal Entries Report Workpaper:

Account	Description	W/P Ref	Debit	Credit
Reclassifying Jour	rnal Entries JE # 1	I.01		
To allocate the PTC	D/ETO account			
500040 S	Salaries - Business Office		1,849.00	
	Benefits Expense - PTO ETO		8,585.00	
	Salaries - Cooks		1,577.00	
	Salaries - Laundry Staff		1,617.00	
	Salaries - Maintenance Staff		368.00	
	Salaries - DNS		1,364.00	
	Salaries - RN Nursing Supervi		3,606.00	
	Salaries - Nursing Scheduler		183.00	
	Salaries - Nursing Scrieddier		1,272.00	
	Salaries - CNA		238.00	
	Salaries - CNA Salaries - PT		900.00	
	Salaries - COTA		482.00	
	Salaries - Social Svc Dir		2,266.00	
	Salaries - Social Svc Dii Salaries - Administrator		2,200.00	2,915.00
	Salaries - Administrator			1,498.00
				2,274.00
	Salaries - Food Serv Dir			•
	Salaries - Dietary Aides			4,035.00
	Salaries - Dietician			2,117.00
	Salaries - Houskpg Supv			747.00
	Salaries - Houskpg Staff			747.00
	Salaries - Maint Supervisor			184.00
	ADNS			0.004.00
	Salaries - MDS Coordinator			3,204.00
	Salaries - Staff Development			
	Salaries - RN			
	Salaries - LPN			5,262.00
	Dir Rehab			
	Salaries - Therapy Aides			
	Salaries - PT Aides			544.00
	Salaries - OT			
	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
	irnal Entries JE # 2	I.01		
	ector of Rehab and Therapy Aides between PT, OT &			
ST			744.00	
	Salaries - Therapy Aides OT		714.00	
	Salaries - Therapy Aides ST		151.00	
	Dir Rehab			
	Salaries - Therapy Aides			865.00
	Salaries Dir Rehab - OT			
	Salaries Dir Rehab - ST			
Total			865.00	865.00
Dealersifican tou		E 04 E00240		
	rnal Entries JE # 3 Id licenses from the subscriptions line	E.01 - 500240		
. 5 1001400 4400 411	a nooned from the educational inte			
Marcum 107	Dues and Memberships		1,050.00	
	Chamber Dues		380.00	
	Dues & Subscriptions			1,430.00
Total			1,430.00	1,430.00
				<del></del>

JACC Management Medicaid - JACC Healthcare Center of Norwich

Client: Engagement: Period Ending: Trial Balance:

9/30/2018

Workpaper:

A.01 - TB-CCNH H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
	ournal Entries JE # 4 exp and food for employees	E.01 - 510080		
Marcum 109 Marcum 120 510080	Employee Food Misc. Expense Employ Benes - Non Payroll		702.00 380.00	1,082.00
Total			1,082.00	1,082.00
	ournal Entries JE # 5 acted rehab services to OT & ST	E.01 - profees		
Marcum 110 Marcum 111	Rehab Contracted Services - OT Rehab Contracted Services - ST		32,980.00 4,364.00	37,344.00
570040 <b>Total</b>	Contract Svcs - Rehab		37,344.00	37,344.00
	ournal Entries JE # 6 ge fees from equipment rental	E.01 - 500310		
Marcum 115	Minor Equipment - A&G		148.00	
500310 <b>Total</b>	Rental Of Office Equipment		148.00	148.00 148.00
	ournal Entries JE # 7 tions fee paid to vendors from legal	E.01 - 500340		
500490 500340	Fines & Penalties Legal Fees		12,608.00	12,608.00
Total	Legal Fees		12,608.00	12,608.00
Reclassifying J To reclass lab ex	ournal Entries JE # 8 kpense	E.01 - 500420		
566190	Lab Fees		150.00	
500420 <b>Total</b>	Licenses & Permits		150.00	150.00 150.00
Reclassifying J To reclass Medic	ournal Entries JE # 9 care flu-shots	E.01 - 400860		
400860	Miscellaneous Revenue		3,215.00	
Marcum 118 Total	Flu Vaccines - Medicare B		3,215.00	3,215.00 3,215.00
	ournal Entries JE # 10 nacist and credit balance in expense account	E.01 - 566050		
Marcum 122	Medication Review Consultant		2,000.00	
566050 Marcum 121	Contract Svcs - Physician Misc. Income			1,981.00 19.00
Total			2,000.00	2,000.00



Workpaper Index:

Prepared By:

Reviewed By:

Workpaper Date:

2/14/2019

Run Date:

2/14/2019

Provider Name: Provider Number: JACC Healthcare Center of Norwich

000010413 9/30/18

Period Ended:

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? Request insurance cards and current vehicle registration.				
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 allowablemonthly 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: