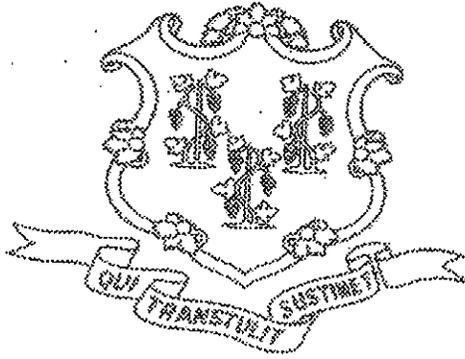


State of Connecticut



15-91

Annual Report of Long-Term Care Facility Cost Year 2015

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FEB 18 2016

DEPT. OF SOCIAL SERVICES
OFFICE OF CON AND RATE SETTINGS

Name of Facility (as licensed) JACC Healthcare Center of Norwich, LLC	
Address (No. & Street, City, State, Zip Code) 60 Crouch Ave, Norwich, CT 06360-7329	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 12/15/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2398	RHNS	(Specify)	Medicare Provider 07-5417
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Medicaid Provider Numbers:	CCNH 000010413	RHNS	ICF-IID
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For Department Use Only

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

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FEB 23 2016

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General Information

Name of Facility (as licensed) JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for JACC Healthcare Center of Norwich, LLC [facility name], for the cost report period beginning December 15, 2014 and ending September 30, 2015, 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
James Thompson			<i>John B. ...</i>	2/16/16
Printed Name (Administrator)			Printed Name (Owner)	
James Thompson			See Page 3 <i>John B. ...</i>	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires
	CT	2/16/16	<i>Jeanine Pilon</i>	9, 30, 18
Address of Notary Public				
175 Matt New St Bristol CT 06000				

(Notary Seal)



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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility JACC Healthcare Center of Norwich, LLC		Period Covered:	From 12/15/14	To 9/30/15
Address of Facility 60 Crouch Ave, Norwich, CT 06360-7329				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/6/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

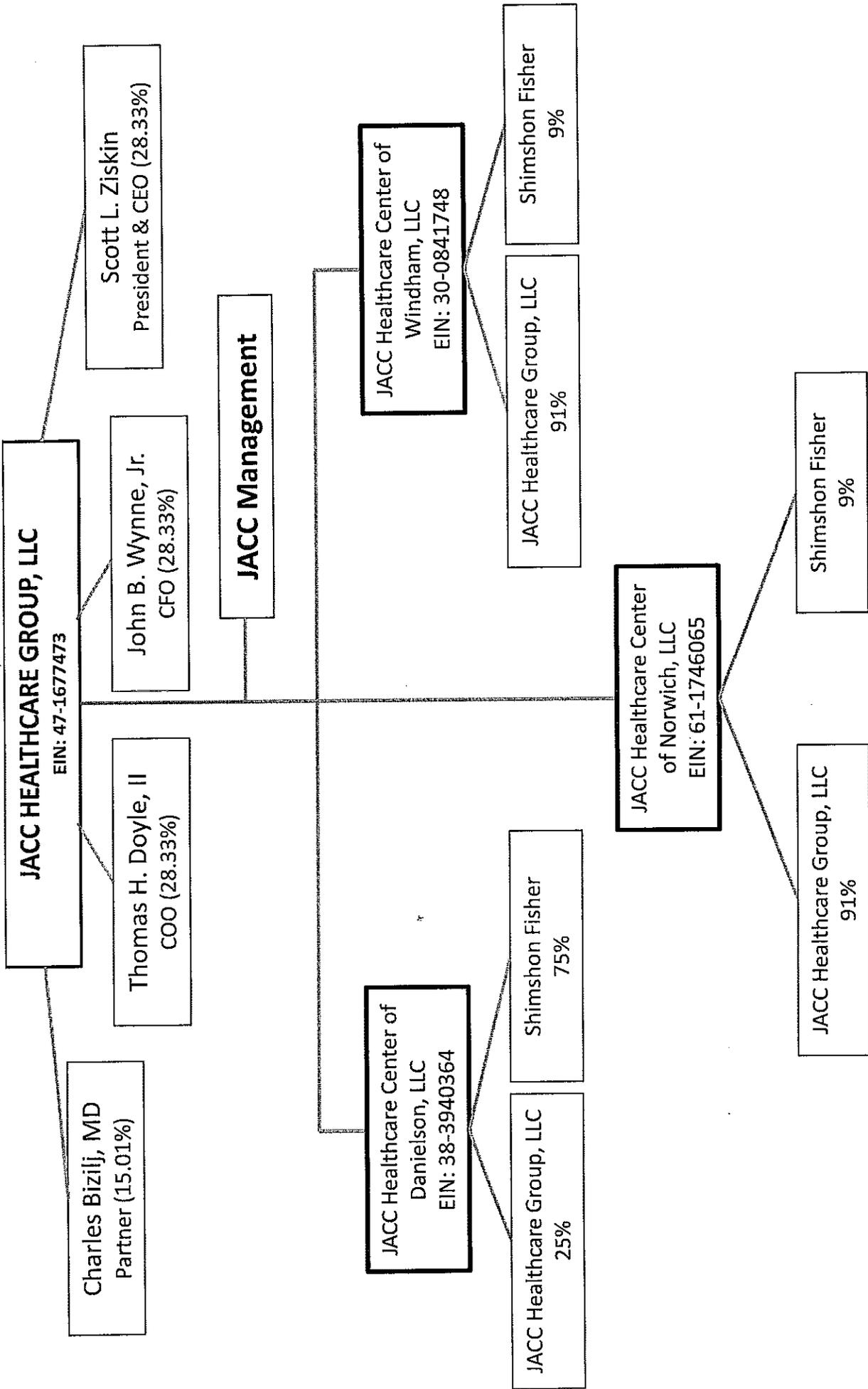
Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-889-2631		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Norwich, LLC		Address (No. & Street, City, State, Zip) 60 Crouch Ave, Norwich, CT 06360-7329		
License Numbers:	CCNH 2398	RHNS (Specify)	Medicare Provider No. 07-5417	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Change of Ownership from Regency Heights (Ciena) as of 12/15/2015.				
Administrator				
Name of Administrator James Thompson		Nursing Home Administrator's License No.:	1909	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name Paul Bishins		License No.:	1989	



General Information and Questionnaire Corporate Owners

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Related Parties*

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No			
JACC Management, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/>	<input checked="" type="radio"/>	Management Company	Pg. 16 / Line m12	171,534
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	Physcial Therapy	Pg. 13 / Line B5a	13,118
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	Occupational Therapy	Pg. 13 / Line B10a	10,123
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	Speech Therapy	Pg. 13 / Line B9a	1,653
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)
 Yes No If "No," explain fully why such allocation was not made.

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended	Page	of	
JACC Healthcare Center of Norwich, LLC		2398	9/30/2015	6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
GE Capital, 901 Main Ave, Norwalk, CT 06851	<input type="radio"/>	<input checked="" type="radio"/>	N/A - Lease was assumed	N/A - Lease was assumed	3,059	3,059
Ecolab, Inc., 1350 Broadway # 1803, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A - Lease was assumed	N/A - Lease was assumed	1,186	1,186
Primey Bowes, Inc., 3001 Summer St. Stamford CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	N/A - Lease was assumed	N/A - Lease was assumed	543	543
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
Is a Mileage Log Book Maintained for All Leased Vehicles ?				<input type="radio"/> Yes	<input type="radio"/> No	Total ***
					4,788	

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

General Information and Questionnaire Accounting Basis

Name of Facility JACC Healthcare Center of Norwid	License No. 2398	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Medicaid & Medicare cost reports, Advisory reimbursement consulting	\$	3,935	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 3,935	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 American Arbitration Association 2 Goldman, Gruder & Woods, LLC 3 Murtha Cullina, LLP 4 Reid & Riege, P.C. 5 Various			Telephone Number Various	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 950 Warren Ave, East Providence, RI 02914 2 200 Connecticut Ave, Norwalk, CT 06854 3 185 Asylum Street, Hartford, CT 06103 4 Once Financial Plaza, Hartford, CT 06103 5 Various				
Services Provided by This Firm (<i>describe fully</i>)				
1	General Representation - Termination/Discharge (Pending)	\$	1,083	
2	General Representation - Termination/Discharge (Disallowed on Pg. 28)	\$	2,358	
3	General Representation	\$	7,336	
4	General Representation	\$	2,722	
5	Conservatorship for Residents (Disallowed on Pg. 28)	\$	918	
			Charge for Services Provided	
			\$ 14,417	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended						Page	of
		9/30/2015							
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH		
Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH			RHNS	(Specify)
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period									
B. On last day of THIS report period	114	114						114	114
2. Number of Residents									
A. As of midnight of PREVIOUS report period									
B. As of midnight of THIS report period	97	97						99	99
3. Total Number of Days Care Provided During Period									
A. Medicare	2,816	2,816						613	613
B. Medicaid (Conn.)									
C. Medicaid (other states)	26,855	26,855						8,169	8,169
D. Private Pay	300	300						118	118
E. State SSI for RCH									
F. Other (Specify) Managed Care	145	145						5	5
G. Total Care Days During Period (3A thru F)	30,116	30,116						8,905	8,905
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days									
5. Total Resident Days (3G + 4A + 4B)	30,116	30,116						8,905	8,905

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2015	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	

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

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

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

Item	Medicare		Medicaid		Self-Pay		Other State Assisted		
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	8	88			1				
Per Diem Rate									
a. One bed rm.	Various		240.85		385.00				
b. Two bed rms.	Various		240.85		355.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,162	2,162		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	1,149	1,149		
2. Restorative Treatments				
C. Other	4,763	4,763		
D. Total Physical Therapy Treatments	8,074	8,074		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	161	161		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	64	64		
2. Restorative Treatments				
C. Other	255	255		
D. Total Speech Therapy Treatments	480	480		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,048	1,048		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	887	887		
2. Restorative Treatments				
C. Other	4,234	4,234		
D. Total Occupational Therapy Treatments	6,169	6,169		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich, LLC	2398	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	99,410	1,656				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	18,456	678				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	114,819	5,855				
5. Dietary Service						
a. Head Dietitian	35,069	670				
b. Food Service Supervisor	34,210	1,600				
c. Dietary Workers	276,856	16,906				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	165,767	10,857				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	35,269	1,360				
b. Other Maintenance Workers	28,620	1,638				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	44,507	2,837				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	139,765	2,704				
b. RN						
1. Direct Care	397,850	9,862				
2. Administrative**	153,653	4,682				
c. LPN						
1. Direct Care	818,454	27,733				
2. Administrative**						
d. Aides and Attendants	1,117,374	66,563				
e. Physical Therapists	55,111	838				
f. Speech Therapists						
g. Occupational Therapists	32,046	1,400				
h. Recreation Workers	100,269	5,405				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	56,183	2,247				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	72,171	3,158				
<i>A-13. Total Salary Expenditures</i>	<i>3,795,859</i>	<i>168,649</i>				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2015	11			37	
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section I - Operators/Owners	2398						
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).							

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

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*

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of	
JACC Healthcare Center of Norwich, LLC		2398		9/30/2015		12	37	
Name	Salary Paid		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)						
Section III - Administrators***								
Michael Pescatella (12/15/15 - 4/30/15)	46,292		Administrator	776	A2			
James Thompson (5/1/15 - 9/30/15)	51,799		Administrator	880	A2			
Section IV - Assistant Administrators								
Paul Bishins (4/28/15 - 9/30/15)	18,456		Assist. Administrator	678	A3			

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich, LLC	2398	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	9,532	190				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	136,996	2,166				
b. Other						
6. Social Worker	2,700	54				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	76,000	304				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	10,923	176				
b. Other						
10. Occupational Therapist						
a. Resident Care	102,115	1,618				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	2,451	43				
2. Administrative***						
b. LPN						
1. Direct Care	23,560	519				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	75,189	503				
B-13 Total Fees Paid in Lieu of Salaries	439,466	5,573				

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2015		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Healthdrive Dental Group, LLC; 898 Worcester St, Ste 130; Wellesley, MA 02482-3744 (888)	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Select Rehabilitation, Inc.; 550 Frontage Rd., STE 2415; Northfield, IL 60093	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Synergy Therapy Services LLC; 44 Bluff Point Rd.; South Glastonbury, CT 06703	Physical, Occupational and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Wife of Scott Ziskin		
Joseph Alessandro, D.O.; PO Box 6; Pomfret Center, CT 06259	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Andrea Gutierrez, M.D.; 272 Allen Hill Rd.; Brooklyn, CT 06234 (860) 208-8659	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Clifford D. Stirba, M.D.; 7 Cuprak Rd.; Norwich, CT 06360 (860) 887-9865	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Audiology Group 888 Worcester St.; Wellesley, MA 02482-3744	Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Readynurse Staffing Services; PO Box 301076; Dallas TX 75303	LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network LLC; PO Box 982; Southington CT 06489	RNs & LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Health Drive Eye Care Group, 888 Worcester St.; Wellesley, MA 02482-3744	Optometrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
William H. Johnson, Inc.; PO Box 1354; Belchertown, MA 01007	Social Service Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Janet Williams, 100 Bull Hill Road, Colchester, CT 06415	State Appointed Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
I. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 306,478	306,478			
2. Disability Insurance	\$ 17,021	17,021			
3. Unemployment Insurance	\$ 111,235	111,235			
4. Social Security (F.I.C.A.)	\$ 271,003	271,003			
5. Health Insurance	\$ 594,453	594,453			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 8,483	8,483			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 216,220	216,220			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 1,129	1,129			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 40,925	40,925			
d. Accounting and Auditing	\$ 3,935	3,935			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 14,417	14,417			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 14,961	14,961			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 22,610	22,610			
2. Cellular Phones	\$ 570	570			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 573,846	573,846			
Subtotal	\$ 2,197,286	2,197,286			

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

(Carry Subtotals forward to next page)

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

JACC Healthcare Center of Norwich, LLC
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Physicals/Pre Employment	\$ 1,129		
Total	\$ 1,129	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:					
	2,197,286	2,197,286			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 603	603			
3. Gifts to Staff and Residents	\$ 71	71			
4. Employee Travel	\$ 960	960			
5. Education Expenses Related to Seminars and Conventions	\$ 162	162			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 6,836	6,836			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 837	837			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,269	1,269			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 5,990	5,990			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,654	5,654			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 64,582	64,582			
12. Administrative Management Services**	\$ 210,812	210,812			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 50,207	50,207			
C-14 Total Administrative & General Expenditures	\$ 2,545,269	2,545,269			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising - Promotional	\$ 837		
Total Other Advertising	\$ 837	\$	\$

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CTAHCF Dues	\$ 5,835		
Association of Nutrition/Food Service Dues	\$ 155		
Total Dues	\$ 5,990	\$	\$

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Charges	\$ 3,766		
Printing	\$ 1,655		
Annual State License Fee	\$ 263		
Annual Food Service License	\$ 330		
Class 4 Restaurant Licensing Fee	\$ 165		
Fines & Penalties	\$ 43,000		
Employee Food	\$ 167		
Water Dispenser Rental	\$ 861		
Total Other Administrative and General	\$ 50,207	\$	\$

Schedule C-1 - Management Services*

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2015	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
JACC Management, LLC, 177 Whitewoof Road, Waterbury, CT 06708	210,812	Management Company	Pg. 16 / Line m12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2015		18	37
Item	Total	CCNH	RHNS	(Specify)		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 199,719	199,719				
2. Non-Food Supplies	\$ 42,947	42,947				
3. Other (Specify) _____	\$ _____					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 1,786	1,786				
c. Management Services**	\$ _____					
d. Other (Specify) _____	\$ _____					
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 244,452	244,452				
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)		
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No				
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.	
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.	
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.	
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2015	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	147,522	147,522		
c. Management Services**	\$				
d. Other (Specify)	\$				
3E. Total Laundry Expenditures (3a + b + c + d)	\$	147,522	147,522		
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2015		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	39,136	39,136		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	39,136	39,136		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Omnicare	\$	158,405	158,405		
b.	Medicine Cabinet Drugs	\$	68,237	68,237		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	5,012	5,012		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	24,010	24,010		
f.	X-rays and Related Radiological Procedures***	\$	6,025	6,025		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	11,075	11,075		
i.	Recreation	\$	18,364	18,364		
j.	Other (Specify)**** See Attached Schedule	\$	151,562	151,562		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	442,690	442,690		

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 48,753	48,753				
b. Heat	\$ 344	344				
c. Light & Power	\$ 101,254	101,254				
d. Water	\$ 19,016	19,016				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 4,788	4,788				
f. Other (<i>itemize</i>)	\$ 72,187	72,187				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 246,342	246,342				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 48	48				
d. Movable Equipment	\$ 39	39				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 87	87				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 225	225				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 36	36				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 261	261				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 516,719	516,719				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 86,792	86,792				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 603,859	603,859				

* 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	\$ 24,494		
Pest Control	\$ 934		
Groundskeeping/Snow Removal	\$ 26,547		
Trash Removal	\$ 20,212		
Total Other Repairs and Maintenance	\$ 72,187	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of
JACC Healthcare Center of Norwich, LLC		2398		9/30/2015				23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
									Is a mileage logbook maintained?
		Yes	No	Month	Year				
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									
							48	39	87

NOTE: Facility was acquired as of 12/15/2014. Assets reported on this cost report are additions during this fiscal period. See facility rate computation report for historical assets.

Amortization Schedule*

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398		Report for Year Ended 9/30/2015		Page 24	of 37			
								Date of Acquisition	Length of Amortization	Cost to Be Amortized
Item		Month	Year							
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1.										
2.										
3.										
B-4. Subtotal										
C. Leasehold Improvements and Other										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Total Amortization										
		Var		10 Yrs		1,448		S/L		36
										36
										36

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

JACC Healthcare Center of Norwich
FIXED ASSET / DEPRECIATION SCHEDULE

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2014 A/D	2015 Deprec.	2015 A/D	NBY
LEASEHOLD IMPROVEMENTS									
2015 Additions									
LHI 1	Building Signs	12/18/2014	S/L	15	1,448	-	36	36	1,412
TOTAL LEASEHOLD IMPROVEMENTS					<u>1,448</u>	<u>-</u>	<u>36</u>	<u>36</u>	<u>1,412</u>
NON-MOVABLE EQUIPMENT									
2015 Additions									
FF&E 1	Stainless Steel Grab Bars, Locks, new Faucets	7/1/2015	S/L	10	3,142	-	39	39	3,103
FF&E 1	Stainless Steel Grab Bars, Locks, new Faucets	6/11/2015	S/L	10	200	-	5	5	195
FF&E 1	Stainless Steel Grab Bars, Locks, new Faucets	6/5/2015	S/L	10	179	-	4	4	175
TOTAL NON-MOVABLE EQUIPMENT					<u>3,521</u>	<u>-</u>	<u>48</u>	<u>48</u>	<u>3,473</u>
MOVABLE EQUIPMENT									
2015 Additions									
SFT 1	Laptop Equipment	7/31/2015	S/L	5	1,569	-	39	39	1,530
TOTAL MOVABLE EQUIPMENT					<u>1,569</u>	<u>-</u>	<u>39</u>	<u>39</u>	<u>1,530</u>
TOTAL ASSETS PER CR SCHEDULE					<u>6,538</u>	<u>-</u>	<u>123</u>	<u>123</u>	<u>6,415</u>
TOTAL ASSETS PER TRIAL BALANCE					<u>6,538</u>	<u>-</u>	<u>123</u>	<u>123</u>	<u>6,415</u>
VARIANCE					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, I		2398	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich	2398	9/30/2015	27	37		
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment	\$					
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)	\$					
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$					
12. D. Other Interest Expense (Specify) Finance & Other Interest	\$		18,278	18,278		
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$		18,278	18,278		
14. Insurance						
a. Insurance on Property (buildings only)	\$		14,575	14,575		
b. Insurance on Automobiles	\$					
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)	\$					
2. Fire and Extended Coverage	\$					
3. Other (Specify) Non Property	\$		44,934	44,934		
14d. Total Insurance Expenditures (14a + b + c)	\$		59,509	59,509		
15. Total All Expenditures (A-13 thru C-14)	\$		8,582,382	8,582,382		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC				2398	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 32,046	32,046		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 102,115	102,115		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 40,925	40,925		
10.	15	1e	Accounting & Legal	\$ 3,276	3,276		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 71	71		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 837	837		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 39,278	39,278		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 43,270	43,270		
Page 18 - Dietary Expenditures							
24.	30	IV 8	Meals to employees, guests and others who are not residents	\$ 142	142		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 261,960	261,960		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L2	Retirement Party / Cake for Employees	\$ 103		
16	m13	Fines & Penalties	\$ 43,000		
16	m13	Employee Food	\$ 167		
Total Other A&G Adjustments			\$ 43,270	\$	\$

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

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC				2398	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 261,960	261,960		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 158,405	158,405		
28.	20	5d	Ambulance/Limousine	\$ 5,012	5,012		
29.	20	5f	X-rays, etc	\$ 6,025	6,025		
30.	20	5h	Laboratory	\$ 11,075	11,075		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 24,010	24,010		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 58,070	58,070		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 225	225		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 18,278	18,278		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 543,060	543,060		

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

JACC Healthcare Center of Norwich, LLC
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See Attached)	\$ 11,509		
20	5j	Tube Feeding (Non Part B)	\$ 7,252		
20	5j	I.V. Therapy/RT Exp	\$ 27,860		
20	5j	Med Equip Rental - Wound Vac Rental	\$ 6,313		
20	5j	Med Equip Rental - Oxygen Equipment	\$ 4,808		
20	5j	Patient Expenses	\$ 328		
Total Other Ancillary Costs			\$ 58,070	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization - Lease Acq Costs	\$ 225		
Total Other Property Adjustments			\$ 225	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest - Late Payments	\$ 16,886		
27	12d	Interest - Insurance Financing	\$ 1,392		
Total Other Adjustments			\$ 18,278	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**JACC Healthcare Center of Norwich
Disallowance Schedule for Cable TV
September 30, 2015**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct #550170	\$ 14,369	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (290 Days)	<u>79.45%</u>	
Total Allowable Cost	\$ 2,860	
Disallowed Cable TV	<u><u>\$ 11,509</u></u>	

F. Statement of Revenue

Name of Facility		License No.		Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LL		2398		9/30/2015		30	37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (<i>CT only</i>)	\$	9,580,385	9,580,385		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(3,113,432)	(3,113,432)		
2.	a.	Medicaid (<i>All other states</i>)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (<i>all inclusive</i>)	\$	1,003,790	1,003,790		
	b.	Medicare Room and Board Contractual Allowance **	\$	419,430	419,430		
4.	a.	Private-Pay Residents and Other	\$	153,930	153,930		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	13,558	13,558		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	138,258	138,258		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$	30,182	30,182		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	303,716	303,716		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	65,045	65,045		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	38,469	38,469		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	4,168	4,168		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	255,953	255,953		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	56,309	56,309		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (<i>Specify</i>) - Medicare	\$	(611,855)	(611,855)		
	b.	Other (<i>Specify</i>) - Non-Medicare	\$	(155,917)	(155,917)		
III. Total Resident Revenue (Section I. thru Section II.)				\$	8,181,989	8,181,989	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$	142	142	
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (<i>Specify</i>)			\$			
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (<i>Specify</i>)			\$			
V. Total Other Revenue (1 thru 8)				\$	142	142	
VI. Total All Revenue (III + V)				\$	8,182,131	8,182,131	

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Lab - MA	\$ 20,430		
30 II 6a	IV Therapy - MA	\$ 2,651		
30 II 6a	X-Ray - MA	\$ 8,604		
30 II 6a	Contractual Allowance (Ancillaries) - MA	\$ (589,755)		
30 II 6a	Sequester Med A	\$ (22,355)		
30 II 6a	IV Therapy - MMA	\$ 8,969		
30 II 6a	Contractual Allowance (Ancillaries) - MMA	\$ (11,620)		
30 II 6a	Contractual Allowance (Ancillaries) - Medicare B	\$ (26,981)		
30 II 6a	Sequester Med B	\$ (1,798)		
Total Other Resident Revenue - Medicare		\$ (611,855)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Contractual Allowance (Ancillaries) - PVT	\$ (375)		
30 II 6b	Lab - MD	\$ 1,378		
30 II 6b	IV Therapy - MD	\$ 4,344		
30 II 6b	X-Ray - MD	\$ 375		
30 II 6b	Contractual Allowance (Ancillaries) - MD	\$ (131,293)		
30 II 6b	Contractual Allowance (BC/BS Disc) - MA	\$ (213)		
30 II 6b	Lab - Managed Care	\$ 2,094		
30 II 6b	X-Ray - Managed Care	\$ 75		
30 II 6b	Contractual Allowance (Ancillaries) - Mg	\$ (32,302)		
Total Other Resident Revenue		\$ (155,917)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, L	2398	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	318,730
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,331,714
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	26,388
5. Prepaid Expenses			\$	65,872
a. Prepaid Expenses	3,376			
b. Prepaid Insurance	62,496			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	66,667
Deposits	66,667			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,809,371
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,448</u>		\$	1,412
	Accum. Depreciation <u>36</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>3,521</u>		\$	3,473
	Accum. Depreciation <u>48</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,569</u>		\$	1,530
	Accum. Depreciation <u>39</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	19,946
Construction-in-Progress	19,946			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	26,361

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LI		2398	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	1,835,732
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
	*Historical Cost			\$	
	Accum. Depreciation		Net	\$	
3. Buildings					
	*Historical Cost			\$	
	Accum. Depreciation		Net	\$	
4. Non-Movable Equipment					
	*Historical Cost			\$	
	Accum. Depreciation		Net	\$	
5. Movable Equipment					
	*Historical Cost			\$	
	Accum. Depreciation		Net	\$	
6. Motor Vehicles					
	*Historical Cost			\$	
	Accum. Depreciation		Net	\$	
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
	*Historical Cost	40,500		\$	
	Accum. Depreciation	225	Net	\$	40,275
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (<i>itemize</i>)					
6. Loans to Owners or Related Parties (<i>itemize</i>)					
				\$	(1,038,460)
Name and Address		Amount	Loan Date		
JACC Healthcare/MGMT		(1,038,460)			
7. Other Assets (<i>itemize</i>)					
Due From Seller					
				\$	5,599
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
				\$	(991,044)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
				\$	844,688

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	764,189
2. Notes Payable (<i>itemize</i>)				\$	21,600
Notes Payable - Landlord					21,600
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	74,925
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	(21,706)
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	387,031
Accrued Provider Tax Payable		299,327	Union Dues Withholding	(37)	
Vol EE Ben Deductions		305	Accrued Benefits	50,373	
Payroll Suspense		1,122	Patient Refund	(2,559)	
Vol EE 401K & HSA Deductions		(63)	Patient Funds Liability	38,563	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,226,039

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,226,039	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$
Long Term Note Payable - Landlord		18,900			18,900
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 18,900
C. Total All Liabilities (Lines A-13 + B-5)					\$ 1,244,939

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

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, I	2398	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(400,251)
	12/15/2014	thru 9/30/2015		
7. Total Net Worth			\$	(400,251)
C. Total Reserves and Net Worth			\$	(400,251)
D. Total Liabilities, Reserves, and Net Worth			\$	844,688

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2015	36	37
Account				Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014				\$	
B. Total Revenue (From Statement of Revenue Page 30)				\$	8,182,131
C. Total Expenditures (From Statement of Expenditures Page 27)				\$	8,582,382
D. Net Income or Deficit				\$	(400,251)
E. Balance				\$	(400,251)
F. Additions					
1. Additional Capital Contributed (itemize)					
2. Other (itemize)					
F-3. Total Additions				\$	
G. Deductions					
1. Drawings of Owners/Operators/Partners (Specify)				\$	
Name and Address (No., City, State, Zip)		Title	Amount		
2. Other Withdrawings (Specify)				\$	
Purpose		Amount			
3. Total Deductions				\$	
H. Balance at End of Period		09/30/15		\$	(400,251)

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/12/16	
Printed Name of Preparer Matthew S. Bivolack					
Address: Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name JACC Healthcare Center of Norwich, LLC

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
100010	Petty Cash	1,000.00			1,000.00
100020	Cash - Operating	278,567.00			278,567.00
100050	Patient Funds Account	38,563.00			38,563.00
100060	Resident Trust Fund Advances	600.00			600.00
100070	Accounts Receivable Medicaid	1,095,771.00			1,095,771.00
100075	Accounts Receivable Medicare A	169,873.00			169,873.00
100080	Accounts Receivable Managed Care	33,143.00			33,143.00
100085	Accounts Receivable Private	31,110.00			31,110.00
100090	Accounts Receivable Medicare B	42,352.00			42,352.00
100095	Accounts Receivable Other	390.00			390.00
100105	Allowance - Doubtful Accounts	(40,925.00)			(40,925.00)
100200	Inventory	26,388.00			26,388.00
100310	Due To/from Seller	5,599.00			5,599.00
100371	Due To/from JACC Healthcare	(510,000.00)			(510,000.00)
100394	Due To/From JACC Mgmt	(528,460.00)			(528,460.00)
100400	Prepaid Expenses	3,376.00			3,376.00
100410	Prepaid Insurance	62,496.00			62,496.00
100440	Real Estate Tax Escrow	1,542.00			1,542.00
100500	Leasehold Improvements	1,448.00			1,448.00
100510	Furniture Fixtures & Equipment	3,521.00			3,521.00
100530	Computer Equip & Software	1,569.00			1,569.00
100590	Construction-in-Progress	19,946.00			19,946.00
100600	Accum Amort - Leasehold Imp	(36.00)			(36.00)
100610	Accum Depr - F F & E	(48.00)			(48.00)
100630	Accum Amort - Software	(39.00)			(39.00)
100700	Deposits	66,667.00			66,667.00
100711	Lease Acquisition Costs - HUD	40,500.00			40,500.00
100715	Accum Amort - Lease Acquisition Costs	(225.00)			(225.00)
200000	Accounts Payable	(731,450.00)			(731,450.00)
200010	Accrued Accounts Payable	(32,739.00)			(32,739.00)
200015	Accrued Provider Tax Payable	(299,327.00)			(299,327.00)
200020	Accrued Payroll	(75,849.00)			(75,849.00)
200025	Accrued Payroll Taxes	21,706.00			21,706.00
200026	Vol EE Ben Deductions	(305.00)			(305.00)
200027	Payroll Suspense	(1,122.00)			(1,122.00)
200028	Vol EE 401K & HSA Deductions	63.00			63.00
200045	Union Dues Withholding	37.00			37.00
200060	Accrued Benefits	(50,373.00)			(50,373.00)
200065	Payroll Adjustments	2,774.00		(1,850.00)	924.00
200069	Patient Refund	2,559.00			2,559.00
200070	Patient Funds Liability	(38,563.00)			(38,563.00)
200150	Note Payable - Landlord	(21,600.00)			(21,600.00)
250150	LT Note Payable - Landlord	(18,900.00)			(18,900.00)
400000	Room & Board - PVT	(107,130.00)			(107,130.00)
400060	Contractual Allowance (Ancillaries) - PVT	375.00			375.00
400100	Room & Board - MD	(9,580,385.00)			(9,580,385.00)
400115	Lab - MD	(1,378.00)			(1,378.00)
400120	Pharmacy - MD	(21,485.00)			(21,485.00)
400125	IV Therapy - MD	(4,344.00)			(4,344.00)
400130	X-Ray - MD	(375.00)			(375.00)
400135	Physical Therapy - MD	(54,200.00)			(54,200.00)
400140	Occupational Therapy - MD	(45,717.00)			(45,717.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
400145	Speech Therapy - MD	(4,168.00)			(4,168.00)
400155	Contractual Allowance (R&B) - MD	3,113,432.00			3,113,432.00
400160	Contractual Allowance (Ancillaries) - MD	131,293.00			131,293.00
400200	Room & Board - MA	(1,003,790.00)			(1,003,790.00)
400215	Lab - MA	(20,430.00)			(20,430.00)
400220	Pharmacy - MA	(138,258.00)			(138,258.00)
400225	IV Therapy - MA	(2,651.00)			(2,651.00)
400230	X-Ray - MA	(8,604.00)			(8,604.00)
400235	Physical Therapy - MA	(201,723.00)			(201,723.00)
400240	Occupational Therapy - MA	(197,771.00)			(197,771.00)
400245	Speech Therapy - MA	(22,968.00)			(22,968.00)
400255	Contractual Allowance (R&B) - MA	(419,430.00)			(419,430.00)
400260	Contractual Allowance (Ancillaries) - MA	589,755.00			589,755.00
400265	Contractual Allowance (BC/BS Disc) - MA	213.00			213.00
400269	Sequester Med A	22,355.00			22,355.00
400276	IV Therapy - M MA	(8,969.00)			(8,969.00)
400289	Contractual Allowance (Ancillaries) - M MA	11,620.00			11,620.00
400300	Room & Board - Hospice	(900.00)			(900.00)
400355	Contractual Allowance (R&B) - Hospice	(390.00)			(390.00)
400400	Room & Board - Mg	(45,900.00)			(45,900.00)
400415	Lab - Managed Care	(2,094.00)			(2,094.00)
400420	Pharmacy - Mg	(8,697.00)			(8,697.00)
400430	X-Ray - Managed Care	(75.00)			(75.00)
400435	Physical Therapy - Mg	(10,845.00)			(10,845.00)
400440	Occupational Therapy - Mg	(10,592.00)			(10,592.00)
400455	Contractual Allowance (R&B) - Mg	(13,168.00)			(13,168.00)
400460	Contractual Allowance (Ancillaries) - Mg	32,302.00			32,302.00
400635	Physical Therapy - Medicare B	(101,993.00)			(101,993.00)
400640	Occupational Therapy - Medicare B	(58,182.00)			(58,182.00)
400645	Speech Therapy - Medicare B	(15,501.00)			(15,501.00)
400660	Contractual Allowance (Ancillaries) - Medicare B	26,981.00			26,981.00
400669	Sequester Med B	1,798.00			1,798.00
400830	Meal Sales	(142.00)			(142.00)
400860	Miscellaneous Revenue	(1,850.00)		1,850.00	0.00
500010	Salaries Administrator/AsstAdmin	116,302.00		(16,892.00)	99,410.00
500040	Salaries - Business Office	113,295.00		1,524.00	114,819.00
500050	Salaries Admissions	45,126.00		607.00	45,733.00
500150	Advertising - Help Wanted	73.00			73.00
500180	Travel & Mileage	960.00			960.00
500200	Bank Charges	3,766.00			3,766.00
500220	Data Proc ADP	15,003.00			15,003.00
500240	Dues & Subscriptions	9,589.00		(3,935.00)	5,654.00
500260	Office Supplies	14,961.00			14,961.00
500280	Postage	1,269.00			1,269.00
500300	Printing	1,655.00			1,655.00
500310	Rental Of Equipment	10,678.00			10,678.00
500320	Accounting Fees	1,808.00		2,127.00	3,935.00
500330	Contract Svcs - Office	23,775.00			23,775.00
500332	Contract Svcs - IT Support	8,641.00			8,641.00
500340	Legal Fees	16,544.00		(2,127.00)	14,417.00
500360	Consulting Other	6,150.00			6,150.00
500380	Recruiting/Empl Advertisg	6,763.00			6,763.00
500420	Licenses & Permits	758.00			758.00
500440	Telephone	23,837.00		(1,227.00)	22,610.00
500450	Insurance - Non Property	44,934.00			44,934.00
500460	Meetings & Seminars	162.00			162.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
500480	Advertising - Promotional	2,937.00		(2,100.00)	837.00
500490	Fines & Penalties	43,000.00			43,000.00
500495	Bad Debt	40,925.00			40,925.00
500510	Taxes - Real Estate	86,792.00			86,792.00
500530	Insurance - Property	14,575.00			14,575.00
500551	Provider Tax	573,846.00			573,846.00
500800	Management Fee-JACC Related	210,812.00			210,812.00
500810	Business Consulting Fees	81,075.00		(75,075.00)	6,000.00
500900	Rent Expense - Building	516,719.00			516,719.00
501100	Deprec FF&E	48.00			48.00
501300	Depr-Leasehold Improvmts	36.00			36.00
501400	Amortization Software	39.00			39.00
501550	Amort - Lease Acq Costs	225.00			225.00
502100	Interest Insurance Finance	1,392.00			1,392.00
502150	Interest - Other	16,886.00			16,886.00
510003	Accrued Benefits Exp - PTO ETO	50,373.00		(50,373.00)	0.00
510010	Payroll Taxes - FICA	271,003.00			271,003.00
510020	Payroll Taxes - FUTA	8,756.00			8,756.00
510030	Payroll Taxes - SUTA	102,479.00			102,479.00
510040	Workers' Compensation	306,478.00			306,478.00
510050	Group Health/dental Insurance	594,453.00			594,453.00
510060	Employee Grp Life Insurance	8,483.00			8,483.00
510080	Employ Benes - Non Pr	841.00		(238.00)	603.00
510100	Employee Disability Ins	17,021.00			17,021.00
510110	Employee Physicals/Pre Employment	1,129.00			1,129.00
510140	Union Pension	216,220.00			216,220.00
520010	Salaries-Food Serv Dir	33,756.00		454.00	34,210.00
520020	Wages-cooks	103,753.00		1,395.00	105,148.00
520030	Wages Dietary Aides	169,429.00		2,279.00	171,708.00
520040	Dietician	34,604.00		465.00	35,069.00
520100	Raw Food	199,719.00			199,719.00
520120	Food Supplements	16,773.00			16,773.00
520140	Dietary Supplies	26,174.00			26,174.00
520160	Contract Svcs - Dietary	1,770.00			1,770.00
530010	Salaries - Houskpg Supv	0.00			0.00
530020	Salaries - Houskpg Staff	163,567.00		2,200.00	165,767.00
530120	Housekeeping Supplies	39,136.00			39,136.00
540020	Salaries - Laundry Staff	43,916.00		591.00	44,507.00
540120	Contract Svcs - Laundry	147,522.00			147,522.00
550010	Salaries-Maint Supervisor	34,801.00		468.00	35,269.00
550020	Wages-Maintenance Staff	28,240.00		380.00	28,620.00
550100	Maintenance Supplies	20,614.00			20,614.00
550110	Repairs & Maintenance	23,216.00			23,216.00
550120	Contract Svcs Maintenance	24,494.00			24,494.00
550130	Minor Equipment	4,923.00			4,923.00
550140	Pest Control	934.00			934.00
550145	Groundskeeing/Snow Removal	26,547.00			26,547.00
550150	Gas & Electric	101,254.00			101,254.00
550160	Fuel Oil	344.00			344.00
550170	Cable TV	13,712.00		657.00	14,369.00
550180	Water & Sewer	19,016.00			19,016.00
550190	Trash Removal	20,212.00			20,212.00
560010	Director Of Nursing	87,518.00		1,177.00	88,695.00
560020	ADNS	50,392.00		678.00	51,070.00
560030	RN Nursing Supervisor	368,683.00		4,958.00	373,641.00
560040	Nursing Scheduler	37,396.00		503.00	37,899.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
560060	MDS Coordinator	87,063.00		1,171.00	88,234.00
560090	Medical Records	26,087.00		351.00	26,438.00
560110	Staff Development	27,155.00		365.00	27,520.00
562020	Salaries-RN	23,888.00		321.00	24,209.00
562030	Salaries-LPN	807,593.00		10,861.00	818,454.00
562040	Salaries - CNAs	1,102,545.00		14,829.00	1,117,374.00
562100	Medical Supplies	65,380.00			65,380.00
562110	PPD Medical Supplies	63,735.00			63,735.00
562120	Diapers/Disposables	16,963.00			16,963.00
562140	Tube Feeding (Non Part B)	7,252.00			7,252.00
562160	Oxygen Supplies	24,010.00			24,010.00
562180	Contract Nursing	26,349.00		(23,898.00)	2,451.00
564120	Over The Counter Drugs	2,857.00			2,857.00
564140	Prescription Drugs	158,405.00			158,405.00
566010	I.V. Therapy/RT Exp	27,860.00			27,860.00
566030	Contract Svcs - Med Director	76,000.00			76,000.00
566050	Contract Svcs - Physician	114.00			114.00
566060	Contract Svcs - Dental	9,532.00			9,532.00
566070	Contract Svcs - Soc Services	2,700.00			2,700.00
566140	Patient Transportation	5,012.00			5,012.00
566160	Med Equip Rental	32,618.00			32,618.00
566180	Patient Expenses	328.00			328.00
566190	Lab Fees	11,075.00			11,075.00
566200	X-ray Services	6,025.00			6,025.00
570010	Dir Rehab	24,971.00		(8,969.00)	16,002.00
570020	Salaries - Therapy Aides	43.00		(15.00)	28.00
570040	Rehab Contracted Services	249,696.00		(112,700.00)	136,996.00
570050	Salaries - PT	2,326.00		31.00	2,357.00
570055	Salaries - P.T.A.	36,237.00		487.00	36,724.00
570060	Physical Therapy Supplies	2,806.00			2,806.00
570090	Salaries - OT	7,525.00		101.00	7,626.00
570100	Salaries - COTA	14,899.00		200.00	15,099.00
580010	Salaries - Activities Director	38,533.00		518.00	39,051.00
580020	Salaries - Activities -Staff	60,406.00		812.00	61,218.00
580100	Activities Supplies	2,566.00			2,566.00
580120	Entertainment/contr Services	1,384.00		45.00	1,429.00
590010	Salaries Social Svc Dir	32,531.00		438.00	32,969.00
590020	Salary Social Svc Staff	22,906.00		308.00	23,214.00
Marcum 101	Salaries - Assitant Administrator	0.00		18,456.00	18,456.00
Marcum 102	Salaries Dir Rehab - OT	0.00		9,305.00	9,305.00
Marcum 104	Salaries - Therapy Aides OT	0.00		16.00	16.00
Marcum 106	Contracted Nursing - LPN	0.00		23,560.00	23,560.00
Marcum 107	Dues and Memberships	0.00		5,990.00	5,990.00
Marcum 108	Flowers	0.00		71.00	71.00
Marcum 109	Employee Food	0.00		167.00	167.00
Marcum 110	Rehab Contracted Services - OT	0.00		102,115.00	102,115.00
Marcum 111	Rehab Contracted Services - ST	0.00		10,923.00	10,923.00
Marcum 112	State Appointed Nursing Consultant	0.00		75,075.00	75,075.00
Marcum 113	Cell Phone	0.00		570.00	570.00
Total		0.00		0.00	0.00

Net (Income) Loss

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
500010	Salaries Administrator/AsstAdmin	116,302.00		(16,892.00)	99,410.00
			RJE - 1	(18,211.00)	
			RJE - 2	1,319.00	
				<u>(16,892.00)</u>	<u>99,410.00</u>
Subtotal [2] Administrators		<u>116,302.00</u>			
Subgroup : [3]	Assistant Administrator				
Marcum 101	Salaries - Assitant Administrator	0.00		18,456.00	18,456.00
			RJE - 1	18,211.00	
			RJE - 2	245.00	
				<u>18,456.00</u>	<u>18,456.00</u>
Subtotal [3] Assistant Administrator		<u>0.00</u>			
Subgroup : [4]	Other Administrative Salaries				
500040	Salaries - Business Office	113,295.00		1,524.00	114,819.00
			RJE - 2	1,524.00	
				<u>1,524.00</u>	<u>114,819.00</u>
Subtotal [4] Other Administrative Salaries		<u>113,295.00</u>			
Subgroup : [5A]	Head Dietitian				
520040	Dietician	34,604.00		465.00	35,069.00
			RJE - 2	465.00	
				<u>465.00</u>	<u>35,069.00</u>
Subtotal [5A] Head Dietitian		<u>34,604.00</u>			
Subgroup : [5B]	Food Service Supervisor				
520010	Salaries-Food Serv Dir	33,756.00		454.00	34,210.00
			RJE - 2	454.00	
				<u>454.00</u>	<u>34,210.00</u>
Subtotal [5B] Food Service Supervisor		<u>33,756.00</u>			
Subgroup : [5C]	Dietary Workers				
520020	Wages-cooks	103,753.00		1,395.00	105,148.00
			RJE - 2	1,395.00	
520030	Wages Dietary Aides	169,429.00		2,279.00	171,708.00
			RJE - 2	2,279.00	
				<u>3,674.00</u>	<u>276,856.00</u>
Subtotal [5C] Dietary Workers		<u>273,182.00</u>			
Subgroup : [6A]	Head Housekeeper				
530010	Salaries - Houskpg Supv	0.00		0.00	0.00
			RJE - 2	(0.00)	
				<u>0.00</u>	<u>0.00</u>
Subtotal [6A] Head Housekeeper		<u>0.00</u>			
Subgroup : [6B]	Other Housekeeping Workers				
530020	Salaries - Houskpg Staff	163,567.00		2,200.00	165,767.00
			RJE - 2	2,200.00	
				<u>2,200.00</u>	<u>165,767.00</u>
Subtotal [6B] Other Housekeeping Workers		<u>163,567.00</u>			
Subgroup : [7A]	Engineer or Chief of Maintenance				
550010	Salaries-Maint Supervisor	34,801.00		468.00	35,269.00
			RJE - 2	468.00	
				<u>468.00</u>	<u>35,269.00</u>
Subtotal [7A] Engineer or Chief of Maintenance		<u>34,801.00</u>			
Subgroup : [7B]	Other Maintenance Workers				
550020	Wages-Maintenance Staff	28,240.00		380.00	28,620.00
			RJE - 2	380.00	
				<u>380.00</u>	<u>28,620.00</u>
Subtotal [7B] Other Maintenance Workers		<u>28,240.00</u>			
Subgroup : [8B]	Other Laundry Workers				
540020	Salaries - Laundry Staff	43,916.00		591.00	44,507.00
			RJE - 2	591.00	
				<u>591.00</u>	<u>44,507.00</u>
Subtotal [8B] Other Laundry Workers		<u>43,916.00</u>			
Subgroup : [12A]	Director of Nurses/Assistant Director				
560010	Director Of Nursing	87,518.00		1,177.00	88,695.00
			RJE - 2	1,177.00	
560020	ADNS	50,392.00		678.00	51,070.00
			RJE - 2	678.00	
				<u>1,855.00</u>	<u>139,765.00</u>
Subtotal [12A] Director of Nurses/Assistant Director		<u>137,910.00</u>			
Subgroup : [12B1]	RNs - Direct Care				
560030	RN Nursing Supervisor	368,683.00		4,958.00	373,641.00
			RJE - 2	4,958.00	
562020	Salaries-RN	23,888.00		321.00	24,209.00
			RJE - 2	321.00	
				<u>5,279.00</u>	<u>397,850.00</u>
Subtotal [12B1] RNs - Direct Care		<u>392,571.00</u>			
Subgroup : [12B2]	RNs - Administrative				
560040	Nursing Scheduler	37,396.00		503.00	37,899.00
			RJE - 2	503.00	
560060	MDS Coordinator	87,083.00		1,171.00	88,254.00

Client: JACC Management, LLC
 Engagement: Medicaid - JACC Healthcare Center of Norwich
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB Combined Detail LS

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
560110	Staff Development	27,155.00	RJE - 2	1,171.00	27,520.00
				365.00	
Subtotal [12B2] RNs - Administrative		161,614.00	RJE - 2	2,039.00	153,653.00
Subgroup : [12C1] LPNs - Direct Care					
562030	Salaries-LPN	807,593.00		10,861.00	818,454.00
Subtotal [12C1] LPNs - Direct Care		807,593.00	RJE - 2	10,861.00	818,454.00
Subgroup : [12D] Aides and Attendants					
562040	Salaries - CNAs	1,102,545.00		14,829.00	1,117,374.00
Subtotal [12D] Aides and Attendants		1,102,545.00	RJE - 2	14,829.00	1,117,374.00
Subgroup : [12E] Physical Therapists					
570010	Dir Rehab	24,971.00		(8,969.00)	16,002.00
			RJE - 2	336.00	
570020	Salaries - Therapy Aides	43.00	RJE - 3	(9,305.00)	28.00
				(15.00)	
			RJE - 2	1.00	
570050	Salaries - PT	2,326.00	RJE - 3	(16.00)	2,357.00
				31.00	
570055	Salaries - P.T.A.	36,237.00	RJE - 2	31.00	36,724.00
				487.00	
Subtotal [12E] Physical Therapists		63,577.00	RJE - 2	487.00	55,111.00
				(8,466.00)	
Subgroup : [12G] Occupational Therapists					
570090	Salaries - OT	7,525.00		101.00	7,626.00
			RJE - 2	101.00	
570100	Salaries - COTA	14,899.00		200.00	15,099.00
			RJE - 2	200.00	
Marcum 102	Salaries Dir Rehab - OT	0.00		9,305.00	9,305.00
			RJE - 3	9,305.00	
Marcum 104	Salaries - Therapy Aides OT	0.00		16.00	16.00
			RJE - 3	16.00	
Subtotal [12G] Occupational Therapists		22,424.00		9,622.00	32,046.00
Subgroup : [12H] Recreation Workers					
580010	Salaries - Activities Director	38,533.00		518.00	39,051.00
			RJE - 2	518.00	
580020	Salaries - Activities -Staff	60,406.00		812.00	61,218.00
			RJE - 2	812.00	
Subtotal [12H] Recreation Workers		98,939.00		1,330.00	100,269.00
Subgroup : [12M] Social Workers/Case Management					
590010	Salaries Social Svc Dir	32,531.00		438.00	32,969.00
			RJE - 2	438.00	
590020	Salary Social Svc Staff	22,906.00		308.00	23,214.00
			RJE - 2	308.00	
Subtotal [12M] Social Workers/Case Management		55,437.00		746.00	56,183.00
Subgroup : [12O] Other					
500050	Salaries Admissions	45,126.00		607.00	45,733.00
			RJE - 2	607.00	
510003	Accrued Benefits Exp - PTO ETO	50,373.00		(50,373.00)	0.00
			RJE - 2	(50,373.00)	
560090	Medical Records	26,087.00		351.00	26,438.00
			RJE - 2	351.00	
Subtotal [12O] Other		121,586.00		(49,415.00)	72,171.00
Total [10-A] Salaries and Wages		3,795,859.00		0.00	3,795,859.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
566060	Contract Svcs - Dental	9,532.00		0.00	9,532.00
Subtotal [2] Dentist		9,532.00		0.00	9,532.00
Subgroup : [5A] PT - Resident Care					
570040	Rehab Contracted Services	249,696.00		(112,700.00)	136,996.00
			RJE - 4	338.00	
Subtotal [5A] PT - Resident Care		249,696.00	RJE - 8	(112,700.00)	136,996.00
Subgroup : [6] Social Worker					
566070	Contract Svcs - Soc Services	2,700.00		0.00	2,700.00
Subtotal [6] Social Worker		2,700.00		0.00	2,700.00

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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [8A] Medical Director					
566030	Contract Svcs - Med Director	76,000.00		0.00	76,000.00
Subtotal [8A] Medical Director		76,000.00		0.00	76,000.00
Subgroup : [9A] ST - Resident Care					
Marcum 111	Rehab Contracted Services - ST	0.00	RJE - 8	10,923.00	10,923.00
Subtotal [9A] ST - Resident Care		0.00		10,923.00	10,923.00
Subgroup : [10A] OT - Resident Care					
Marcum 110	Rehab Contracted Services - OT	0.00	RJE - 8	102,115.00	102,115.00
Subtotal [10A] OT - Resident Care		0.00		102,115.00	102,115.00
Subgroup : [11A1] RN's - Direct Care					
562160	Contract Nursing	26,349.00	RJE - 4	(23,898.00)	2,451.00
Subtotal [11A1] RN's - Direct Care		26,349.00		(23,898.00)	2,451.00
Subgroup : [11B1] LPN's - Direct Care					
Marcum 106	Contracted Nursing - LPN	0.00	RJE - 4	23,560.00	23,560.00
Subtotal [11B1] LPN's - Direct Care		0.00		23,560.00	23,560.00
Subgroup : [12] Other					
566050	Contract Svcs - Physician	114.00		0.00	114.00
Marcum 112	State Appointed Nursing Consultant	0.00	RJE - 9	75,075.00	75,075.00
Subtotal [12] Other		114.00		75,075.00	75,189.00
Total [13-B] Professional Fees		364,391.00		75,075.00	439,466.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
510040	Workers' Compensation	306,478.00		0.00	306,478.00
Subtotal [1A1] Workmen's Compensation		306,478.00		0.00	306,478.00
Subgroup : [1A2] Disability Insurance					
510100	Employee Disability Ins	17,021.00		0.00	17,021.00
Subtotal [1A2] Disability Insurance		17,021.00		0.00	17,021.00
Subgroup : [1A3] Unemployment Insurance					
510020	Payroll Taxes - FUTA	8,756.00		0.00	8,756.00
510030	Payroll Taxes - SUTA	102,479.00		0.00	102,479.00
Subtotal [1A3] Unemployment Insurance		111,235.00		0.00	111,235.00
Subgroup : [1A4] Social Security (FICA)					
510010	Payroll Taxes - FICA	271,003.00		0.00	271,003.00
Subtotal [1A4] Social Security (FICA)		271,003.00		0.00	271,003.00
Subgroup : [1A5] Health Insurance					
510050	Group Health/Dental Insurance	594,453.00		0.00	594,453.00
Subtotal [1A5] Health Insurance		594,453.00		0.00	594,453.00
Subgroup : [1A6] Life Insurance					
510060	Employee Grp Life Insurance	8,483.00		0.00	8,483.00
Subtotal [1A6] Life Insurance		8,483.00		0.00	8,483.00
Subgroup : [1A7] Pensions					
510140	Union Pension	216,220.00		0.00	216,220.00
Subtotal [1A7] Pensions		216,220.00		0.00	216,220.00
Subgroup : [1A9] Other					
510110	Employee Physicals/Pre Employment	1,129.00		0.00	1,129.00
Subtotal [1A9] Other		1,129.00		0.00	1,129.00
Subgroup : [1C] Bad Debts					
500495	Bad Debt	40,925.00		0.00	40,925.00
Subtotal [1C] Bad Debts		40,925.00		0.00	40,925.00
Subgroup : [1D] Accounting and Auditing					
500320	Accounting Fees	1,808.00	RJE - 6	2,127.00	3,935.00
Subtotal [1D] Accounting and Auditing		1,808.00		2,127.00	3,935.00
Subgroup : [1E] Legal					
500340	Legal Fees	16,544.00	RJE - 6	(2,127.00)	14,417.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [1E] Legal		<u>16,544.00</u>		<u>(2,127.00)</u>	<u>14,417.00</u>
Subgroup : [1G] Office Supplies					
500260 Office Supplies		14,961.00		0.00	14,961.00
Subtotal [1G] Office Supplies		<u>14,961.00</u>		<u>0.00</u>	<u>14,961.00</u>
Subgroup : [1H1] Telephone and Telegraph					
500440 Telephone		23,837.00		(1,227.00)	22,610.00
Subtotal [1H1] Telephone and Telegraph		<u>23,837.00</u>	RJE - 11	<u>(1,227.00)</u>	<u>22,610.00</u>
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 113 Cell Phone		0.00		570.00	570.00
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>	RJE - 11	<u>570.00</u>	<u>570.00</u>
Subgroup : [1K3] Resident Day User Fee					
500551 Provider Tax		573,846.00		0.00	573,846.00
Subtotal [1K3] Resident Day User Fee		<u>573,846.00</u>		<u>0.00</u>	<u>573,846.00</u>
Total [15] Expenditures Other than Salaries		<u>2,197,943.00</u>		<u>(657.00)</u>	<u>2,197,286.00</u>
Group : [16] Expenditures Other than Salaries (cont'd) - AdmIn. and General					
Subgroup : [2] Holiday Parties for Staff					
510080 Employ Benes - Non Pr		841.00		(238.00)	603.00
Subtotal [2] Holiday Parties for Staff		<u>841.00</u>	RJE - 7	<u>(238.00)</u>	<u>603.00</u>
Subgroup : [3] Gifts to Staff and Residents					
Marcum 108 Flowers		0.00		71.00	71.00
Subtotal [3] Gifts to Staff and Residents		<u>0.00</u>	RJE - 7	<u>71.00</u>	<u>71.00</u>
Subgroup : [4] Employee Travel					
500180 Travel & Mileage		960.00		0.00	960.00
Subtotal [4] Employee Travel		<u>960.00</u>		<u>0.00</u>	<u>960.00</u>
Subgroup : [5] Education Expense					
500460 Meetings & Seminars		162.00		0.00	162.00
Subtotal [5] Education Expense		<u>162.00</u>		<u>0.00</u>	<u>162.00</u>
Subgroup : [M1] Advertising Help Wanted					
500150 Advertising - Help Wanted		73.00		0.00	73.00
500380 Recruiting/EmpI Advertisg		6,763.00		0.00	6,763.00
Subtotal [M1] Advertising Help Wanted		<u>6,836.00</u>		<u>0.00</u>	<u>6,836.00</u>
Subgroup : [M3] Advertising Other					
500480 Advertising - Promotional		2,937.00		(2,100.00)	837.00
Subtotal [M3] Advertising Other		<u>2,937.00</u>	RJE - 5	<u>(2,100.00)</u>	<u>837.00</u>
Subgroup : [M7] Postage					
500280 Postage		1,269.00		0.00	1,269.00
Subtotal [M7] Postage		<u>1,269.00</u>		<u>0.00</u>	<u>1,269.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 107 Dues and Memberships		0.00		5,990.00	5,990.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>0.00</u>	RJE - 5	<u>5,990.00</u>	<u>5,990.00</u>
Subgroup : [M9] Subscriptions					
500240 Dues & Subscriptions		9,589.00		(3,935.00)	5,654.00
Subtotal [M9] Subscriptions		<u>9,589.00</u>	RJE - 5	<u>2,100.00</u>	<u>5,654.00</u>
Subgroup : [M11] Services Provided by Contract					
500220 Data Proc ADP		15,003.00		0.00	15,003.00
500330 Contract Svcs - Office		23,775.00		0.00	23,775.00
500332 Contract Svcs - IT Support		8,641.00		0.00	8,641.00
500360 Consulting Other		6,150.00		0.00	6,150.00
500810 Business Consulting Fees		81,075.00		(75,075.00)	6,000.00
Subtotal [M11] Services Provided by Contract		<u>134,644.00</u>	RJE - 9	<u>(75,075.00)</u>	<u>59,569.00</u>
Subgroup : [M12] Administrative Management Services					
500800 Management Fee-JACC Related		210,812.00		0.00	210,812.00
Subtotal [M12] Administrative Management Services		<u>210,812.00</u>		<u>0.00</u>	<u>210,812.00</u>

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [M13] Other					
500200	Bank Charges	3,766.00		0.00	3,766.00
500300	Printing	1,655.00		0.00	1,655.00
500420	Licenses & Permits	758.00		0.00	758.00
500490	Fines & Penalties	43,000.00		0.00	43,000.00
Marcum 109	Employee Food	0.00		167.00	167.00
			RJE - 7	167.00	
Subtotal [M13] Other		49,179.00		167.00	49,346.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		417,229.00		(75,120.00)	342,109.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
520100	Raw Food	199,719.00		0.00	199,719.00
Subtotal [2A1] Raw Food		199,719.00		0.00	199,719.00
Subgroup : [2A2] Non-Food Supplies					
520120	Food Supplements	16,773.00		0.00	16,773.00
520140	Dietary Supplies	26,174.00		0.00	26,174.00
Subtotal [2A2] Non-Food Supplies		42,947.00		0.00	42,947.00
Subgroup : [2B] Purchased Services					
520160	Contract Svcs - Dietary	1,770.00		0.00	1,770.00
Subtotal [2B] Purchased Services		1,770.00		0.00	1,770.00
Total [18] Dietary Basis for Allocation of Costs		244,436.00		0.00	244,436.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3B] Purchased Services					
540120	Contract Svcs - Laundry	147,522.00		0.00	147,522.00
Subtotal [3B] Purchased Services		147,522.00		0.00	147,522.00
Total [19] Laundry-Basis for Allocation of Costs		147,522.00		0.00	147,522.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
530120	Housekeeping Supplies	39,136.00		0.00	39,136.00
Subtotal [4A1] In-House Care Supplies		39,136.00		0.00	39,136.00
Subgroup : [5A2] Purchased from					
564140	Prescription Drugs	158,405.00		0.00	158,405.00
Subtotal [5A2] Purchased from		158,405.00		0.00	158,405.00
Subgroup : [5B] Medicine Cabinet Drugs					
562100	Medical Supplies	65,380.00		0.00	65,380.00
564120	Over The Counter Drugs	2,857.00		0.00	2,857.00
Subtotal [5B] Medicine Cabinet Drugs		68,237.00		0.00	68,237.00
Subgroup : [5D] Ambulance/Limousine					
566140	Patient Transportation	5,012.00		0.00	5,012.00
Subtotal [5D] Ambulance/Limousine		5,012.00		0.00	5,012.00
Subgroup : [5E2] Oxygen - Other					
562160	Oxygen Supplies	24,010.00		0.00	24,010.00
Subtotal [5E2] Oxygen - Other		24,010.00		0.00	24,010.00
Subgroup : [5F] X-Rays and related radiological					
566200	X-ray Services	6,025.00		0.00	6,025.00
Subtotal [5F] X-Rays and related radiological		6,025.00		0.00	6,025.00
Subgroup : [5H] Laboratory					
566190	Lab Fees	11,075.00		0.00	11,075.00
Subtotal [5H] Laboratory		11,075.00		0.00	11,075.00
Subgroup : [5I] Recreation					
550170	Cable TV	13,712.00		657.00	14,369.00
			RJE - 11	657.00	
580100	Activities Supplies	2,566.00		0.00	2,566.00
580120	Entertainment/contr Services	1,384.00		45.00	1,429.00
			RJE - 5	45.00	
Subtotal [5I] Recreation		17,662.00		702.00	18,364.00
Subgroup : [5J] Other					
562110	PPD Medical Supplies	63,735.00		0.00	63,735.00
562120	Diapers/Disposables	16,963.00		0.00	16,963.00
562140	Tube Feeding (Non Part B)	7,252.00		0.00	7,252.00
566010	I.V. Therapy/RT Exp	27,860.00		0.00	27,860.00
566160	Med Equip Rental	32,618.00		0.00	32,618.00
566180	Patient Expenses	328.00		0.00	328.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
570080	Physical Therapy Supplies	2,806.00		0.00	2,806.00
	Subtotal [5J] Other	151,562.00		0.00	151,562.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		481,124.00		702.00	481,826.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
550100	Maintenance Supplies	20,614.00		0.00	20,614.00
550110	Repairs & Maintenance	23,216.00		0.00	23,216.00
550130	Minor Equipment	4,923.00		0.00	4,923.00
	Subtotal [6A] Repairs and Maintenance	48,753.00		0.00	48,753.00
Subgroup : [6B] Heat					
550160	Fuel Oil	344.00		0.00	344.00
	Subtotal [6B] Heat	344.00		0.00	344.00
Subgroup : [6C] Light & Power					
550150	Gas & Electric	101,254.00		0.00	101,254.00
	Subtotal [6C] Light & Power	101,254.00		0.00	101,254.00
Subgroup : [6D] Water					
550180	Water & Sewer	19,016.00		0.00	19,016.00
	Subtotal [6D] Water	19,016.00		0.00	19,016.00
Subgroup : [6E] Equipment Lease					
500310	Rental Of Equipment	10,678.00		0.00	10,678.00
	Subtotal [6E] Equipment Lease	10,678.00		0.00	10,678.00
Subgroup : [6F] Other					
550120	Contract Svcs Maintenance	24,494.00		0.00	24,494.00
550140	Pest Control	934.00		0.00	934.00
550145	Groundskeeping/Snow Removal	26,547.00		0.00	26,547.00
550190	Trash Removal	20,212.00		0.00	20,212.00
	Subtotal [6F] Other	72,187.00		0.00	72,187.00
Subgroup : [7C] Non-movable Equipment					
501100	Deprec FF&E	48.00		0.00	48.00
	Subtotal [7C] Non-movable Equipment	48.00		0.00	48.00
Subgroup : [7D] Movable Equipment					
501400	Amortization Software	39.00		0.00	39.00
	Subtotal [7D] Movable Equipment	39.00		0.00	39.00
Subgroup : [8A] Organization Expense					
501550	Amort - Lease Acq Costs	225.00		0.00	225.00
	Subtotal [8A] Organization Expense	225.00		0.00	225.00
Subgroup : [8C] Leasehold Improvements					
501300	Depr-Leasehold Improvmts	36.00		0.00	36.00
	Subtotal [8C] Leasehold Improvements	36.00		0.00	36.00
Subgroup : [9] Rental Payments					
500900	Rent Expense - Building	516,719.00		0.00	516,719.00
	Subtotal [9] Rental Payments	516,719.00		0.00	516,719.00
Subgroup : [10B] Real estate taxes paid by lessor					
500510	Taxes - Real Estate	86,792.00		0.00	86,792.00
	Subtotal [10B] Real estate taxes paid by lessor	86,792.00		0.00	86,792.00
Total [22] Maintenance and Property		856,091.00		0.00	856,091.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
502100	Interest Insurance Finance	1,392.00		0.00	1,392.00
502150	Interest - Other	16,886.00		0.00	16,886.00
	Subtotal [12D] Other Interest Expense	18,278.00		0.00	18,278.00
Subgroup : [14A] Insurance on Property					
500530	Insurance - Property	14,575.00		0.00	14,575.00
	Subtotal [14A] Insurance on Property	14,575.00		0.00	14,575.00
Subgroup : [14C3] Other					
500450	Insurance - Non Property	44,934.00		0.00	44,934.00
	Subtotal [14C3] Other	44,934.00		0.00	44,934.00
Total [27] Interest and Insurance		77,787.00		0.00	77,787.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
400100	Room & Board - MD	(9,580,385.00)		0.00	(9,580,385.00)
Subtotal [1A] Medicaid Residents (CT only)		(9,580,385.00)		0.00	(9,580,385.00)
Subgroup : [1B] Medicaid room and board contractual allowance					
400155	Contractual Allowance (R&B) - MD	3,113,432.00		0.00	3,113,432.00
Subtotal [1B] Medicaid room and board contractual allowance		3,113,432.00		0.00	3,113,432.00
Subgroup : [3A] Medicare Residents (All inclusive)					
400200	Room & Board - MA	(1,003,790.00)		0.00	(1,003,790.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,003,790.00)		0.00	(1,003,790.00)
Subgroup : [3B] Medicare room and board contractual allowance					
400255	Contractual Allowance (R&B) - MA	(419,430.00)		0.00	(419,430.00)
Subtotal [3B] Medicare room and board contractual allowance		(419,430.00)		0.00	(419,430.00)
Subgroup : [4A] Private-pay residents and other					
400000	Room & Board - PVT	(107,130.00)		0.00	(107,130.00)
400300	Room & Board - Hospice	(900.00)		0.00	(900.00)
400400	Room & Board - Mg	(45,900.00)		0.00	(45,900.00)
Subtotal [4A] Private-pay residents and other		(153,930.00)		0.00	(153,930.00)
Subgroup : [4B] Private-pay room and board contractual allowance					
400355	Contractual Allowance (R&B) - Hospice	(390.00)		0.00	(390.00)
400455	Contractual Allowance (R&B) - Mg	(13,168.00)		0.00	(13,168.00)
Subtotal [4B] Private-pay room and board contractual allowance		(13,558.00)		0.00	(13,558.00)
Subgroup : [5A] Prescription Drugs - Medicare					
400220	Pharmacy - MA	(138,258.00)		0.00	(138,258.00)
Subtotal [5A] Prescription Drugs - Medicare		(138,258.00)		0.00	(138,258.00)
Subgroup : [5C] Prescription Drugs - Non-medicare					
400120	Pharmacy - MD	(21,485.00)		0.00	(21,485.00)
400420	Pharmacy - Mg	(8,697.00)		0.00	(8,697.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(30,182.00)		0.00	(30,182.00)
Subgroup : [7A] Physical Therapy - Medicare					
400235	Physical Therapy - MA	(201,723.00)		0.00	(201,723.00)
400635	Physical Therapy - Medicare B	(101,993.00)		0.00	(101,993.00)
Subtotal [7A] Physical Therapy - Medicare		(303,716.00)		0.00	(303,716.00)
Subgroup : [7C] Physical Therapy - Non-medicare					
400135	Physical Therapy - MD	(54,200.00)		0.00	(54,200.00)
400435	Physical Therapy - Mg	(10,845.00)		0.00	(10,845.00)
Subtotal [7C] Physical Therapy - Non-medicare		(65,045.00)		0.00	(65,045.00)
Subgroup : [8A] Speech Therapy - Medicare					
400245	Speech Therapy - MA	(22,968.00)		0.00	(22,968.00)
400645	Speech Therapy - Medicare B	(15,501.00)		0.00	(15,501.00)
Subtotal [8A] Speech Therapy - Medicare		(38,469.00)		0.00	(38,469.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
400145	Speech Therapy - MD	(4,168.00)		0.00	(4,168.00)
Subtotal [8C] Speech Therapy - Non-medicare		(4,168.00)		0.00	(4,168.00)
Subgroup : [9A] Occupational Therapy - Medicare					
400240	Occupational Therapy - MA	(197,771.00)		0.00	(197,771.00)
400640	Occupational Therapy - Medicare B	(58,182.00)		0.00	(58,182.00)
Subtotal [9A] Occupational Therapy - Medicare		(255,953.00)		0.00	(255,953.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
400140	Occupational Therapy - MD	(45,717.00)		0.00	(45,717.00)
400440	Occupational Therapy - Mg	(10,592.00)		0.00	(10,592.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(56,309.00)		0.00	(56,309.00)
Subgroup : [10A] Other - Medicare					
400215	Lab - MA	(20,430.00)		0.00	(20,430.00)
400225	IV Therapy - MA	(2,651.00)		0.00	(2,651.00)
400230	X-Ray - MA	(8,604.00)		0.00	(8,604.00)
400260	Contractual Allowance (Ancillaries) - MA	589,755.00		0.00	589,755.00
400269	Sequester Med A	22,355.00		0.00	22,355.00
400276	IV Therapy - M MA	(8,969.00)		0.00	(8,969.00)
400289	Contractual Allowance (Ancillaries) - M MA	11,620.00		0.00	11,620.00
400660	Contractual Allowance (Ancillaries) - Medicare B	26,981.00		0.00	26,981.00
400669	Sequester Med B	1,798.00		0.00	1,798.00
Subtotal [10A] Other - Medicare		611,855.00		0.00	611,855.00
Subgroup : [10B] Other - Non-medicare					
400060	Contractual Allowance (Ancillaries) - PVT	375.00		0.00	375.00
400115	Lab - MD	(1,378.00)		0.00	(1,378.00)

Client: JACC Management, LLC
 Engagement: Medicaid - JACC Healthcare Center of Norwich
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB Combined Detail LS

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
400125	IV Therapy - MD	(4,344.00)		0.00	(4,344.00)
400130	X-Ray - MD	(375.00)		0.00	(375.00)
400160	Contractual Allowance (Ancillaries) - MD	131,293.00		0.00	131,293.00
400265	Contractual Allowance (BC/BS Disc) - MA	213.00		0.00	213.00
400415	Lab - Managed Care	(2,094.00)		0.00	(2,094.00)
400430	X-Ray - Managed Care	(75.00)		0.00	(75.00)
400460	Contractual Allowance (Ancillaries) - Mg	32,302.00		0.00	32,302.00
Subtotal [10B] Other - Non-medicare		155,917.00		0.00	155,917.00
Subgroup : [11] Meals sold to guests, employees, and others					
400830	Meal Sales	(142.00)		0.00	(142.00)
Subtotal [11] Meals sold to guests, employees, and others		(142.00)		0.00	(142.00)
Subgroup : [18] Other Revenue					
400860	Miscellaneous Revenue	(1,850.00)		1,850.00	0.00
Subtotal [18] Other Revenue		(1,850.00)	RJE - 10	1,850.00	0.00
Total [30] Statement of Revenue		(8,183,981.00)		1,850.00	(8,182,131.00)
Group : [31-32] Assets					
Subgroup : [A1] Cash					
100010	Petty Cash	1,000.00		0.00	1,000.00
100020	Cash - Operating	278,567.00		0.00	278,567.00
100050	Patient Funds Account	38,563.00		0.00	38,563.00
100060	Resident Trust Fund Advances	600.00		0.00	600.00
Subtotal [A1] Cash		318,730.00		0.00	318,730.00
Subgroup : [A2] Resident Accounts Receivable					
100070	Accounts Receivable Medicaid	1,095,771.00		0.00	1,095,771.00
100075	Accounts Receivable Medicare A	169,873.00		0.00	169,873.00
100080	Accounts Receivable Managed Care	33,143.00		0.00	33,143.00
100085	Accounts Receivable Private	31,110.00		0.00	31,110.00
100090	Accounts Receivable Medicare B	42,352.00		0.00	42,352.00
100095	Accounts Receivable Other	390.00		0.00	390.00
100105	Allowance - Doubtful Accounts	(40,925.00)		0.00	(40,925.00)
Subtotal [A2] Resident Accounts Receivable		1,331,714.00		0.00	1,331,714.00
Subgroup : [A4] Inventories					
100200	Inventory	26,388.00		0.00	26,388.00
Subtotal [A4] Inventories		26,388.00		0.00	26,388.00
Subgroup : [A5] Prepaid Expenses					
100400	Prepaid Expenses	3,376.00		0.00	3,376.00
100410	Prepaid Insurance	62,496.00		0.00	62,496.00
Subtotal [A5] Prepaid Expenses		65,872.00		0.00	65,872.00
Subgroup : [A8] Other Current Assets					
100700	Deposits	66,667.00		0.00	66,667.00
Subtotal [A8] Other Current Assets		66,667.00		0.00	66,667.00
Subgroup : [B4] Leasehold Improvements					
100500	Leasehold Improvements	1,448.00		0.00	1,448.00
100600	Accum Amort - Leasehold Imp	(36.00)		0.00	(36.00)
Subtotal [B4] Leasehold Improvements		1,412.00		0.00	1,412.00
Subgroup : [B5] Non-Movable Equipment					
100510	Furniture Fixtures & Equipment	3,521.00		0.00	3,521.00
100610	Accum Depr - F F & E	(48.00)		0.00	(48.00)
Subtotal [B5] Non-Movable Equipment		3,473.00		0.00	3,473.00
Subgroup : [B6] Movable Equipment					
100530	Computer Equip & Software	1,569.00		0.00	1,569.00
100630	Accum Amort - Software	(39.00)		0.00	(39.00)
Subtotal [B6] Movable Equipment		1,530.00		0.00	1,530.00
Subgroup : [B9] Other Fixed Assets					
100590	Construction-in-Progress	19,946.00		0.00	19,946.00
Subtotal [B9] Other Fixed Assets		19,946.00		0.00	19,946.00
Subgroup : [D2] Escrow Deposits					
100440	Real Estate Tax Escrow	1,542.00		0.00	1,542.00
Subtotal [D2] Escrow Deposits		1,542.00		0.00	1,542.00
Subgroup : [D3] Organization Expense					
100711	Lease Acquisition Costs - HUD	40,500.00		0.00	40,500.00
100715	Accum Amort - Lease Acquisition Costs	(225.00)		0.00	(225.00)
Subtotal [D3] Organization Expense		40,275.00		0.00	40,275.00

Client: JACC Management, LLC
 Engagement: Medicaid - JACC Healthcare Center of Norwich
 Period Ending: 9/30/2015
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB Combined Detail LS

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [D6] Loans to Owners or Related Parties					
100371	Due To/From JACC Healthcare	(510,000.00)		0.00	(510,000.00)
100394	Due To/From JACC Mgmt	(528,460.00)		0.00	(528,460.00)
Subtotal [D6] Loans to Owners or Related Parties		(1,038,460.00)		0.00	(1,038,460.00)
Subgroup : [D7] Other Assets					
100310	Due To/From Seller	5,599.00		0.00	5,599.00
Subtotal [D7] Other Assets		5,599.00		0.00	5,599.00
Total [31-32] Assets		844,688.00		0.00	844,688.00
Group : [33-34] Liabilities					
Subgroup : [A1] Trade Accounts Payable					
200000	Accounts Payable	(731,450.00)		0.00	(731,450.00)
200010	Accrued Accounts Payable	(32,739.00)		0.00	(32,739.00)
Subtotal [A1] Trade Accounts Payable		(764,189.00)		0.00	(764,189.00)
Subgroup : [A2] Note Payable					
200150	Note Payable - Landlord	(21,600.00)		0.00	(21,600.00)
Subtotal [A2] Note Payable		(21,600.00)		0.00	(21,600.00)
Subgroup : [A4] Accrued Payroll					
200020	Accrued Payroll	(75,849.00)		0.00	(75,849.00)
200065	Payroll Adjustments	2,774.00		(1,850.00)	924.00
Subtotal [A4] Accrued Payroll		(73,075.00)	RJE - 10	(1,850.00)	(74,925.00)
Subgroup : [A6] Accrued Payroll Taxes Payable					
200025	Accrued Payroll Taxes	21,706.00		0.00	21,706.00
Subtotal [A6] Accrued Payroll Taxes Payable		21,706.00		0.00	21,706.00
Subgroup : [A12] Other Current Liabilities					
200015	Accrued Provider Tax Payable	(299,327.00)		0.00	(299,327.00)
200026	Vol EE Ben Deductions	(305.00)		0.00	(305.00)
200027	Payroll Suspense	(1,122.00)		0.00	(1,122.00)
200028	Vol EE 401K & HSA Deductions	63.00		0.00	63.00
200045	Union Dues Withholding	37.00		0.00	37.00
200060	Accrued Benefits	(50,373.00)		0.00	(50,373.00)
200069	Patient Refund	2,559.00		0.00	2,559.00
200070	Patient Funds Liability	(38,563.00)		0.00	(38,563.00)
Subtotal [A12] Other Current Liabilities		(387,031.00)		0.00	(387,031.00)
Subgroup : [B4] Other Long-Term Liabilities					
250150	LT Note Payable - Landlord	(18,900.00)		0.00	(18,900.00)
Subtotal [B4] Other Long-Term Liabilities		(18,900.00)		0.00	(18,900.00)
Total [33-34] Liabilities		(1,243,089.00)		(1,850.00)	(1,244,939.00)
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1 D.01 - Admin				
To reclass the assistant administrator salary from the administrator line				
Marcum 101	Salaries - Assitant Administrator		18,211.00	
500010	Salaries Administrator/AsstAdmin			18,211.00
Total			18,211.00	18,211.00

Reclassifying Journal Entries JE # 2 I.01				
To allocate the PTO/ETO account				
500010	Salaries Administrator/AsstAdmin		1,319.00	
500040	Salaries - Business Office		1,524.00	
500050	Salaries Admissions		607.00	
520010	Salaries-Food Serv Dir		454.00	
520020	Wages-cooks		1,395.00	
520030	Wages Dietary Aides		2,279.00	
520040	Dietician		465.00	
530020	Salaries - Houskpg Staff		2,200.00	
540020	Salaries - Laundry Staff		591.00	
550010	Salaries-Maint Supervisor		468.00	
550020	Wages-Maintenance Staff		380.00	
560010	Director Of Nursing		1,177.00	
560020	ADNS		678.00	
560030	RN Nursing Supervisor		4,958.00	
560040	Nursing Scheduler		503.00	
560060	MDS Coordinator		1,171.00	
560090	Medical Records		351.00	
560110	Staff Development		365.00	
562020	Salaries-RN		321.00	
562030	Salaries-LPN		10,861.00	
562040	Salaries - CNAs		14,829.00	
570010	Dir Rehab		336.00	
570020	Salaries - Therapy Aides		1.00	
570050	Salaries - PT		31.00	
570055	Salaries - P.T.A.		487.00	
570090	Salaries - OT		101.00	
570100	Salaries - COTA		200.00	
580010	Salaries - Activities Director		518.00	
580020	Salaries - Activities -Staff		812.00	
590010	Salaries Social Svc Dir		438.00	
590020	Salary Social Svc Staff		308.00	
Marcum 101	Salaries - Assitant Administrator		245.00	
510003	Accrued Benefits Exp - PTO ETO			50,373.00
530010	Salaries - Houskpg Supv			
Total			50,373.00	50,373.00

Reclassifying Journal Entries JE # 3 I.01

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To allocate the Director of Rehab and Therapy Aides between PT, OT & ST				
Marcum 102	Salaries Dir Rehab - OT		9,305.00	
Marcum 104	Salaries - Therapy Aides OT		16.00	
570010	Dir Rehab			9,305.00
570020	Salaries - Therapy Aides			16.00
Total			9,321.00	9,321.00

Reclassifying Journal Entries JE # 4 D.01a - profees

To reclass LPNs and rehab costs from the contracted RN line

570040	Rehab Contracted Services		338.00	
Marcum 106	Contracted Nursing - LPN		23,560.00	
562180	Contract Nursing			23,898.00
Total			23,898.00	23,898.00

Reclassifying Journal Entries JE # 5 D.01 - Dues&Subs

To reclass dues and activity supplies from the subscription line

500240	Dues & Subscriptions		2,100.00	
580120	Entertainment/contr Services		45.00	
Marcum 107	Dues and Memberships		5,990.00	
500240	Dues & Subscriptions			6,035.00
500480	Advertising - Promotional			2,100.00
Total			8,135.00	8,135.00

Reclassifying Journal Entries JE # 6 D.01 - Acctg

To reclass accounting fees from the legal line

500320	Accounting Fees		2,127.00	
500340	Legal Fees			2,127.00
Total			2,127.00	2,127.00

Reclassifying Journal Entries JE # 7 D.01 - EE Benes

To reclass flowers and food for employees

Marcum 108	Flowers		71.00	
Marcum 109	Employee Food		167.00	
510080	Employ Benes - Non Pr			238.00
Total			238.00	238.00

Reclassifying Journal Entries JE # 8 D.01a - profees

To reclass contracted rehab services to OT & ST

Marcum 110	Rehab Contracted Services - OT		102,115.00	
Marcum 111	Rehab Contracted Services - ST		10,923.00	

Client: **JACC Management, LLC**
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
570040	Rehab Contracted Services			113,038.00
Total			113,038.00	113,038.00

Reclassifying Journal Entries JE # 5 D.01a

To reclass state appointed nursing consultant

Marcum 112	State Appointed Nursing Consultant		75,075.00	
500810	Business Consulting Fees			75,075.00
Total			75,075.00	75,075.00

Reclassifying Journal Entries JE # 1 D.01a - 400860

PBC - Correction of misposting

400860	Miscellaneous Revenue		1,850.00	
200065	Payroll Adjustments			1,850.00
Total			1,850.00	1,850.00

Reclassifying Journal Entries JE # 1 D.01a - 500440

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

550170	Cable TV		657.00	
Marcum 113	Cell Phone		570.00	
500440	Telephone			1,227.00
Total			1,227.00	1,227.00



MYERS AND STAUFFER
 CHARTERED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/5/2016
 Run Date: 2/5/2016

Provider Name: JACC Healthcare Center of Norwich
 Provider Number: 000010413
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: