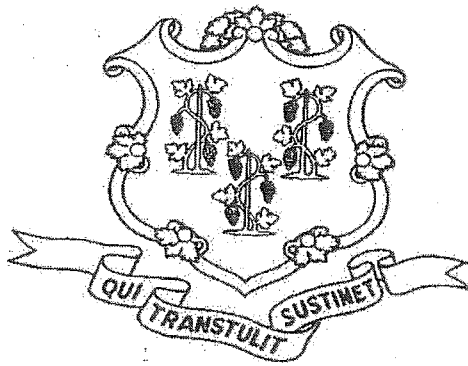


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) JACC Healthcare Center of Norwich, LLC	
Address (No. & Street, City, State, Zip Code) 60 Crouch Ave, Norwich, CT 06360-7329	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

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

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

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

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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2019	1	37

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for JACC Healthcare Center of Norwich, LLC [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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.

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.

① SUBJECT TO DESK AUDIT REVIEW.

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility JACC Healthcare Center of Norwich, LLC	Period Covered:	From 10/1/2018	To 9/30/2019	
Address of Facility 60 Crouch Ave, Norwich, CT 06360-7329				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/27/2020		
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. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (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.

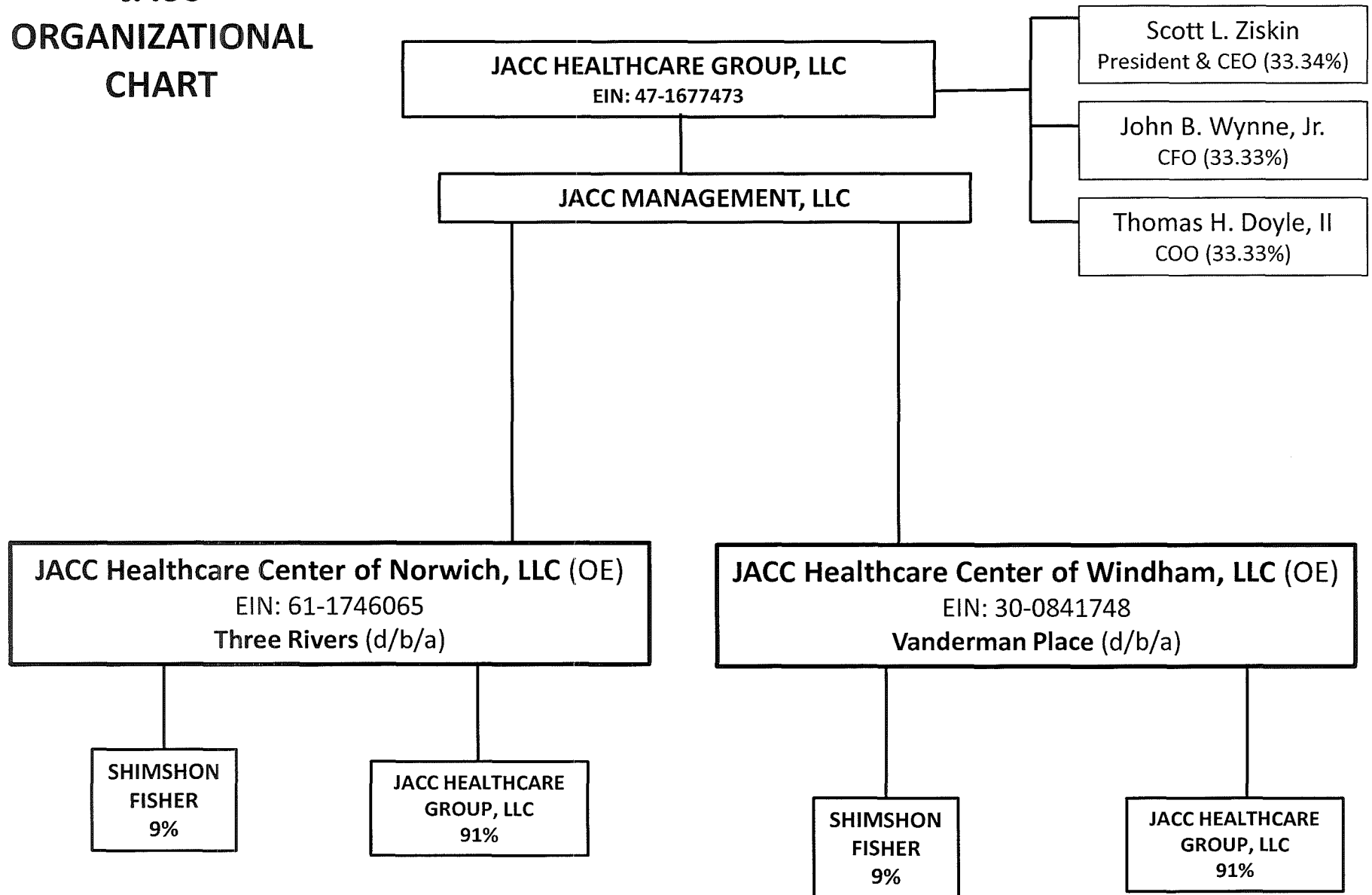
**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-889-2631		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Norwich, LLC		Address (No. & Street, City, State, Zip) 60 Crouch Ave, Norwich, CT 06360-7329		
License Numbers:	CCNH 2398	RHNS (Specify)	Medicare Provider No. 07-5417	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No                   If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Diane Mackin		Nursing Home Administrator's License No.:	E50818	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



# JACC ORGANIZATIONAL CHART







### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2019	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire  
 Related Parties\***

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
JACC Management, LLC	CT 06787	<input type="radio"/>	<input checked="" type="radio"/>		Management Company	Pg. 16 / Line m12	178,437	175,807
LLC formerly Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input type="radio"/>	<input checked="" type="radio"/>		Physcial Therapy	Pg. 13 / Line B5a	11,979	11,979
LLC formerly Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input type="radio"/>	<input checked="" type="radio"/>		Occupational Therapy	Pg. 13 / Line B10a	11,586	11,586
LLC formerly Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input type="radio"/>	<input checked="" type="radio"/>		Speech Therapy	Pg. 13 / Line B9a	1,081	1,081
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Charges	Page 10 / Various	438	438
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

\*\* 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 9/30/2019	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<input checked="" type="radio"/> Yes <input type="radio"/> 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	9/30/2019			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Ecolab, Inc., 1350 Broadway # 1803, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	Dish Washer	N/A - Lease was assumed	N/A - Lease was assumed	2,011	2,011
Pitney Bowes, Inc., 3001 Summer St., Stamford CT 06926	<input type="radio"/>	<input checked="" type="radio"/>	Postage machine	N/A - Lease was assumed	N/A - Lease was assumed	-131	-131
De Lage Landen Financial Services, Inc.	<input type="radio"/>	<input checked="" type="radio"/>	Copier Lease	08/16/19	Ongoing	729	729
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							2,609

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

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

CSP-7 Rev. 6/95

**General Information and Questionnaire  
Accounting Basis**

Name of Facility JACC Healthcare Center of Norwid	License No. 2398	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare cost reports, Advisory reimbursement consulting	\$ 9,172
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 9,172

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Various 2 3 4 5	Telephone Number Various
---	-----------------------------

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

- 1 Various  
2  
3  
4  
5

Services Provided by This Firm (*describe fully*)

1 Various Collections, Conservatorships and Unallowable Legal Fees (Disallowed)	\$ 10,971
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 10,971

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

- Yes     No    Page 15, Line 1e

### Schedule of Resident Statistics

Name of Facility JACC Healthcare Center of Norwich, LLC			License No. 2398		Report for Year Ended 9/30/2019				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	102	102			102	102			102	102			
B. On last day of THIS report period	102	102			102	102			102	102			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	75	75			75	75			71	71			
B. As of midnight of THIS report period	69	69			71	71			69	69			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,037	3,037			2,337	2,337			700	700			
B. Medicaid (Conn.)	21,328	21,328			15,876	15,876			5,452	5,452			
C. Medicaid (other states)													
D. Private Pay	833	833			671	671			162	162			
E. State SSI for RCH													
F. Other (Specify) Managed Care	281	281			196	196			85	85			
G. Total Care Days During Period (3A thru F)	25,479	25,479			19,080	19,080			6,399	6,399			
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. <b>Total Resident Days (3G + 4A + 4B)</b>	25,479	25,479			19,080	19,080			6,399	6,399			

### Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?       Yes       No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	7		60		2				
Per Diem Rate									
a. One bed rm.	Various		256.46		385.00				
b. Two bed rms.	Various		256.46		355.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,803	1,803		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	897	897		
C. Other	5,829	5,829		
D. <b>Total Physical Therapy Treatments</b>	8,529	8,529		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	189	189		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	147	147		
C. Other	533	533		
D. <b>Total Speech Therapy Treatments</b>	869	869		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	1,372	1,372		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,121	1,121		
C. Other	6,012	6,012		
D. <b>Total Occupational Therapy Treatments</b>	8,505	8,505		

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich, LLC	2398	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)		Line				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	99,388	1,942				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	124,916	6,713				
5. Dietary Service						
a. Head Dietitian	29,635	597				
b. Food Service Supervisor	52,071	1,994				
c. Dietary Workers	311,368	19,182				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	236,422	15,351				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	55,131	2,040				
b. Other Maintenance Workers	30,384	1,752				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	19,434	1,203				
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	96,453	2,080				
b. RN						
1. Direct Care	435,358	10,195				
2. Administrative**	317,427	8,318				
c. LPN						
1. Direct Care	824,205	30,397				
2. Administrative**						
d. Aides and Attendants	958,132	57,759				
e. Physical Therapists	184,322	4,540				
f. Speech Therapists	21,633	414				
g. Occupational Therapists	193,298	5,077				
h. Recreation Workers	118,084	5,422				
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	71,205	2,357				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	66,538	2,833				
<i>A-13. Total Salary Expenditures</i>	4,245,404	180,166				

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



Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Admissions	\$ 39,830	1,060				
Medical Records	\$ 26,708	1,773				
<b>Total</b>	<b>\$ 66,538</b>	<b>2,833</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
<b>Total</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility				License No.	Report for Year Ended			Page	of	
JACC Healthcare Center of Norwich, LLC				2398	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>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).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
JACC Healthcare Center of Norwich, LLC				2398	9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
James Dahl (10/1/18-8/30/19)	99,388			Non Discrim.	Administrator	1,942	A2			
Diane Mackin (9/1/19-9/30/19)				Non Discrim.	Acting Administrator / DON		A12a			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

CSP-13 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich, LLC	2398	9/30/2019	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	6,840	180				
3. Pharmacist	7,524	301				
4. Podiatrist	404	5				
5. Physical Therapy						
a. Resident Care	11,979	218				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,000	484				
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	1,081	20				
b. Other						
10. Occupational Therapist						
a. Resident Care	11,586	211				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>99,414</b>	<b>1,419</b>				

\* 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		9/30/2019		14		37	
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship					
		Yes	No						
LTC Management, 174 Scott Rd, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A					
Woodmark Pharmacy; 1142 Wehrle Drive Williamsville, NY 14221	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A					
Fusion Therapy Services, LLC formerly Synergy Therapy Services, LLC; 44 Bluff Point Rd.; South	Physical, Occupational and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Wife of Scott Ziskin					
Dr. Sandeep Varma	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A					
Healthdrive Podiatry Group; 888 Worcester St.; Wellesley, MA 02482-3744 (888) 964-8843	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A					
CLL Healthcare Clinic LLC - Dr. Liu	Asst. Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A					
Healthdrive Eyecare Group 888 Worcester St. Wellesley, MA 02482-3744	Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A					
Paul H Deutsch, MD RPH	Medication Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A					
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

\* 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	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>1. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 220,266	220,266		
2. Disability Insurance	\$ 3,628	3,628		
3. Unemployment Insurance	\$ 82,537	82,537		
4. Social Security (F.I.C.A.)	\$ 320,624	320,624		
5. Health Insurance	\$ 655,952	655,952		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,342	2,342		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 196,073	196,073		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 27,373	27,373		
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 535,000	535,000		
<b>d. Accounting and Auditing</b>	\$ 9,172	9,172		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 10,971	10,971		
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 8,566	8,566		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 14,190	14,190		
2. Cellular Phones	\$			
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 5,000	5,000		
3. Resident Day User Fee	\$ 471,731	471,731		
<b>Subtotal</b>	\$ 2,563,425	2,563,425		

\* 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**

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	0		
Pre-Employment Costs	\$ 2,756		
Union Dues	\$ 24,617		
<b>Total</b>	\$ 27,373	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
Sales and Use Tax	\$ 5,000		
<b>Total</b>	\$ 5,000	\$ -	\$ -

**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	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		2,563,425	2,563,425		
<b>i. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,735	1,735			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 5,361	5,361			
5. Education Expenses Related to Seminars and Conventions	\$ 329	329			
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted (all such expenses)	\$ 942	942			
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)*** See Attached Schedule	\$ 1,842	1,842			
4. Fund-Raising***	\$				
5. Medical Records	\$ 7,756	7,756			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,210	1,210			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 350	350			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 360	360			
9. Subscriptions	\$ 2,080	2,080			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 83,121	83,121			
12. Administrative Management Services**	\$ 178,437	178,437			
13. Other (Specify) See Attached Schedule	\$ 91,990	91,990			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,938,938	2,938,938			

\* 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)
	0		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 1,842		
<b>Total Other Advertising</b>	\$ 1,842	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 350		
<b>Total Dues</b>	\$ 350	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Bank Charges (Routine)	\$ 29,005		
Business License Fee	\$ 3,541		
License and Permits	\$ 3,282		
Fines & Penalties (Disallowed)	\$ 56,162		
<b>Total Other Administrative and General</b>	\$ 91,990	\$ -	\$ -

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

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/30/2019	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, 130 South Main Street, Thomaston, CT 06787	178,437	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	9/30/2019	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 164,548	164,548		
2.	Non-Food Supplies	\$ 34,821	34,821		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
		\$ 370	370		
c. Other (Specify) _____					
		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 199,739</b>	<b>199,739</b>		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?		<input type="radio"/> Yes <input checked="" type="radio"/> No			
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 meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.	
K. Is any revenue collected 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)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.	
N. Is any revenue collected from employees?		<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.	
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/30/2019	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. \$	278	278	
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 ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$	209,908	209,908	
c. Other ( <i>Specify</i> ) Laundry Supplies		\$	5,410	5,410	
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	215,596	215,596	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	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 3D.

\*\*\* 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	9/30/2019		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	29,684	29,684		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other ( <i>Specify</i> )	\$				
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	29,684	29,684		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Woodmark Pharmacy	\$	132,602	132,602		
b.	Medicine Cabinet Drugs	\$	13,903	13,903		
c.	Medical and Therapeutic Supplies	\$	57,195	57,195		
d.	Ambulance/Limousine***	\$	3,099	3,099		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	9,295	9,295		
f.	X-rays and Related Radiological Procedures***	\$	5,048	5,048		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	12,154	12,154		
i.	Recreation	\$	10,409	10,409		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	95,342	95,342		
5M.	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	339,047	339,047		

\* 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.



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

Name of Facility			License No.	Report for Year Ended			Page of			
JACC Healthcare Center of Norwich, LLC			2398	9/30/2019			21	37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Wescom Solutions US, Inc.	#213, Minneapolis, MN 55416	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Internet Software - PCC	31,918			16	m11
ADP LLC	PO Box 842875, Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing Fees	28,493			16	m11
Yucatech, Inc.		<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	10,089			16	m11
Central Laundromat, LLC	351 Central Ave #1, Norwich, CT 06360	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	37,899			19	3b
General Linen Services, LLC	75 Centre Rd, Somersworth, NH 03878	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	172,009			19	3b
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2019	22	37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 24,667	24,667		
b. Heat	\$			
c. Light & Power	\$ 100,417	100,417		
d. Water	\$ 26,107	26,107		
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$ 2,609	2,609		
f. Other <i>(itemize)</i>	\$ 49,068	49,068		
See Attached Schedule				
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 202,868</b>	<b>202,868</b>		
7. Depreciation <i>(complete schedule page 23*)</i>				
a. Land Improvements	\$			
b. Building & Building Improvements	\$			
c. Non-Movable Equipment	\$ 2,944	2,944		
d. Movable Equipment	\$ 4,320	4,320		
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 7,264</b>	<b>7,264</b>		
8. Amortization <i>(Complete att. Schedule Page 24*)</i>				
a. Organization Expense	\$ 39,079	39,079		
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$ 18,728	18,728		
d. Other <i>(Specify)</i>	\$			
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 57,807</b>	<b>57,807</b>		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 525,792	525,792		
10. Property Taxes				
a. Real estate taxes paid by owner	\$			
b. Real estate taxes paid by lessor	\$ 86,662	86,662		
c. Personal property taxes	\$ 23,880	23,880		
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 701,405</b>	<b>701,405</b>		

\* 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)
	0		
Maintenance Contracts	\$ 16,373		
Pest Control	\$ 1,006		
Landscaping	\$ 8,849		
Trash Removal	\$ 22,840		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 49,068</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility JACC Healthcare Center of Norwich, LLC				License No. 2398		Report for Year Ended 9/30/2019			Page 23	of 37			
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period				21,948		21,948	6,154	S/L	Various	2,944			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal											2,944		
		Is a mileage logbook maintained?		Date of Acquisition		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
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
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						49,251		49,251	8,156	S/L	Various	4,103	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						2,170		2,170		S/L	Various	217	
D-3. Subtotal													4,320
<b>E. Total Depreciation</b>													7,264



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
7/1/2019	Microwave	\$ 1,027	5	\$ 103
9/12/2019	Blender	\$ 362	5	\$ 36
9/12/2019	Food Processor	\$ 781	5	\$ 78
<b>Total additions for Movable Equipment</b>		\$ 2,170		\$ 217 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
7/18/2019	Parking lot asphalt	\$ 3,159	15	\$ 105
<b>Total additions for Leasehold Improvement</b>		\$ 3,159		\$ 105 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

Asset No.	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	2019 Deprec.	2019 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>												
<b>2015 Additions</b>												
LHI 1	Building Signs	12/18/2014	S/L	15	1,448	97	230	97	327	97	424	1,024
<b>2016 Additions</b>												
LHI 2	HVAC	8/1/2016	S/L	15	12,192	813	1,626	813	2,439	813	3,252	8,940
LHI 3	Architect - Drawings	2/16/2016	S/L	15	500	33	66	33	99	33	132	368
LHI 4	HVAC Testing	3/31/2016	S/L	15	4,850	323	646	323	969	323	1,292	3,558
LHI 5	ADA & Public Health Code Study	7/1/2016	S/L	15	7,000	467	934	467	1,401	467	1,868	5,132
LHI 6	ADA & Public Health Code Study	7/1/2016	S/L	15	7,595	506	1,012	506	1,518	506	2,024	5,571
<b>2017 Additions</b>												
LHI 7	base contract for architects	10/10/2016	S/L	15	4,200	280	280	280	560	280	840	3,360
LHI 8	pulled jammed pump from chamber and install new pump	3/14/2017	S/L	15	1,092	73	73	73	146	73	219	873
LHI 9	2 air conditioning compressors	6/7/2017	S/L	15	5,300	353	353	353	706	353	1,059	4,241
LHI 10	duct cleaning including supply return & exhaust ducts- air 1	7/1/2017	S/L	15	7,764	518	518	518	1,036	518	1,554	6,210
LHI 11	installed new exhaust fans in waste room & rehab bathroom	7/1/2017	S/L	15	19,000	1,267	1,267	1,267	2,534	1,267	3,801	15,199
LHI 12	fire rated doors	7/11/2017	S/L	15	18,500	1,233	1,233	1,233	2,466	1,233	3,699	14,801
LHI 13	fire rated doors	8/1/2017	S/L	15	9,149	610	610	610	1,220	610	1,830	7,319
LHI 14	parts to install fire rated doors	8/1/2017	S/L	15	309	21	21	21	42	21	63	246
LHI 15	fire rated doors	8/15/2017	S/L	15	15,261	1,017	1,017	1,017	2,034	1,017	3,051	12,210
LHI 16	HUD Critical Repairs 7/17/15- 28 mirrors, 98 door knobs,	12/1/2015	S/L	15	3,664	244	244	244	488	244	732	2,932
LHI 17	HUD- repair damaged rubber roof 3x (2 on C wing, 1 by b)	1/6/2016	S/L	15	850	57	57	57	114	57	171	679
LHI 18	HUD-Concrete Pad, Sidewalk	1/13/2016	S/L	15	9,600	640	640	640	1,280	640	1,920	7,680
LHI 19	HUD-Fire Escapes	1/13/2016	S/L	15	5,500	367	367	367	734	367	1,101	4,399
LHI 20	HUD-Windows	3/16/2016	S/L	15	1,700	113	113	113	226	113	339	1,361
LHI 21	HUD- repair mortar joints around windows, repair crack b	3/31/2016	S/L	15	8,250	550	550	550	1,100	550	1,650	6,600
LHI 22	HUD- replace 7 regular glass sashes on lower wing	6/16/2016	S/L	15	1,995	133	133	133	266	133	399	1,596
LHI 23	HUD-DEPOSIT-11/05/16	1/5/2016	S/L	15	12,600	840	840	840	1,680	840	2,520	10,080
LHI 24	HUD-RESIDENT ROOM SINK	2/18/2017	S/L	15	35,200	2,347	2,347	2,347	4,694	2,347	7,041	28,159
LHI 25	HUD- contract for new fire-rated doors	3/15/2017	S/L	15	47,400	3,160	3,160	3,160	6,320	3,160	9,480	37,920
LHI 26	HUD-Norwich - 14 Faucets For CHOW - pd by JACC Mgr	8/29/2017	S/L	15	374	25	25	25	50	25	75	299
<b>2018 Additions</b>												
LHI 27	Parking lot asphalt	11/9/2017	S/L	15	47,857	-	-	3,190	3,190	3,190	6,380	41,477
LHI 28	Galvanized chainlink fence	11/7/2017	S/L	15	12,790	-	-	853	853	853	1,706	11,084
LHI 29	Main Building gas boiler return lines	12/9/2017	S/L	15	4,187	-	-	279	279	279	558	3,629
LHI 30	Reverse \$39,900.00 of original proposal only paid \$7500 a	3/15/2017	S/L	15	(39,900)	-	-	-	(5,320)	(2,660)	(7,980)	(31,920)
LHI 31	sink garbage CHOW	9/30/2018	S/L	15	310	-	-	21	21	21	42	268
LHI 32	Parking lot assessment - engineers	9/30/2018	S/L	15	1,000	-	-	67	67	67	134	866
LHI 33	Parking lot assessment final report- engineers	9/30/2018	S/L	15	900	-	-	60	60	60	120	780
LHI 34	C/D wing walls-remaining balance af...	11/20/2017	S/L	15	4,400	-	-	293	293	293	586	3,814
LHI 35	hand wash sinks	11/20/2017	S/L	15	6,500	-	-	433	433	433	866	5,634
<b>2019 Additions</b>												
LHI 36	Parking lot asphalt	7/18/2019	S/L	15	3,159	-	-	-	-	105	105	3,054
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>282,496</b>	<b>16,087</b>	<b>18,362</b>	<b>21,283</b>	<b>34,325</b>	<b>18,728</b>	<b>53,053</b>	<b>229,443</b>
<b>NON-MOVABLE EQUIPMENT</b>												
<b>2015 Additions</b>												
FF&E 1	Stainless Steel Grab Bars, Locks, new Faucets	7/1/2015	S/L	10	3,142	314	667	314	981	314	1,295	1,847
FF&E 2	Stainless Steel Grab Bars, Locks, new Faucets	6/11/2015	S/L	10	200	20	45	20	65	20	85	115
FF&E 3	Stainless Steel Grab Bars, Locks, new Faucets	6/5/2015	S/L	10	179	18	40	18	58	18	76	103
<b>2016 Additions</b>												
FF&E 4	Wanderguard System	1/31/2016	S/L	5	1,000	200	400	200	600	200	800	200
FF&E 5	Wanderguard System 12/30/15 Svc To Install Switch	1/11/2016	S/L	5	1,810	362	724	362	1,086	362	1,448	362
FF&E 6	Romax Supply - Electrical Wire	6/23/2016	S/L	5	760	152	304	152	456	152	608	152
<b>2017 Additions</b>												
FF&E 7	Moving Furniture to Norwich paid from JACC Mgmt on c	9/30/2017	S/L	5	1,300	260	260	260	520	260	780	520
FF&E 8	RB Kent 37349-11/16/16 Boiler	11/16/2016	S/L	20	4,521	226	226	226	452	226	678	3,843
FF&E 9	install 3 gallon fire suppression system	12/1/2016	S/L	10	4,153	415	415	415	830	415	1,245	2,908
FF&E 10	portion of extra furniture not in Balboa lease- 4 drawer dre	9/30/2017	S/L	5	645	129	129	129	258	129	387	258
<b>2018 Additions</b>												
FF&E 11	repair of kitchen heat on demand activator to extend life 8	12/18/2017	S/L	5	4,238	-	-	848	848	848	1,696	2,542
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>21,948</b>	<b>2,096</b>	<b>3,210</b>	<b>2,944</b>	<b>6,154</b>	<b>2,944</b>	<b>9,098</b>	<b>12,850</b>
<b>MOVABLE EQUIPMENT</b>												
<b>2015 Additions</b>												
SFT 1	3 Laptops & 1 Printer for Rehab	7/31/2015	S/L	5	1,569	314	667	314	981	314	1,295	274
<b>2016 Additions</b>												
SFT 2	Laptop Equipment	11/4/2015	S/L	5	826	165	330	165	495	165	660	166
<b>2017 Additions</b>												
FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	43,106	2,874	2,874	2,874	5,748	2,874	8,622	34,484
<b>2018 Additions</b>												
FF&E 12	bought out copiers	1/10/2018	S/L	5	851	-	-	170	170	170	340	511
FF&E 13	4 well steam table	5/25/2018	S/L	5	2,899	-	-	580	580	580	1,160	1,739
<b>2019 Additions</b>												
FF&E 14	Microwave/Toaster	7/1/2019	S/L	5	1,027	-	-	-	-	103	103	924
FF&E 15	Blender	9/12/2019	S/L	5	362	-	-	-	-	36	36	326
FF&E 16	Food Processor	9/12/2019	S/L	5	781	-	-	-	-	78	78	703
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>51,421</b>	<b>3,353</b>	<b>3,871</b>	<b>4,103</b>	<b>7,974</b>	<b>4,320</b>	<b>12,294</b>	<b>39,127</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>355,865</b>	<b>21,536</b>	<b>25,443</b>	<b>28,330</b>	<b>48,453</b>	<b>25,992</b>	<b>74,445</b>	<b>281,420</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>355,865</b>	<b>21,536</b>	<b>25,443</b>	<b>28,330</b>	<b>48,453</b>	<b>26,907</b>	<b>65,533</b>	<b>290,332</b>
<b>VARIANCE</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(915)</b>	<b>8,912</b>	<b>(8,912)</b>

### Amortization Schedule\*

Name of Facility			License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Norwich, LLC			2398		9/30/2019			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Lease Acq Costs - HUD	9	2016		40,500	8,325	S/L		2,700	
2. Amortization Loan Acquisition	3	2017		109,136	54,568	S/L		36,379	
3.									
A-4. Subtotal									39,079
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	15 Years	279,337	34,325	S/L	Variou	18,623	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				3,159		S/L	Variou	105	
C-4. Subtotal									18,728
<b>D. Total Amortization</b>									<b>57,807</b>

\* 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.

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

Name of Facility JACC Healthcare Center of Norwich,	License No. 2398	Report for Year Ended 9/30/2019	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
MIR Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	60 Crouch Ave, Norwich, CT 06360-7329	09/01/15	15 Years	525,792	

**Note:** Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich,		2398	9/30/2019		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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*



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

Name of Facility		License No.		Report for Year Ended		Page	of
JACC Healthcare Center of Norwic		2398		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) LOC, Cap. Lease, Ins. Finance, Late payment				\$	231,406	231,406	
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	231,406	231,406	
14. Insurance							
a. Insurance on Property (buildings only)				\$	17,329	17,329	
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 Insurance				\$	58,493	58,493	
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$	75,822	75,822	
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$	9,279,323	9,279,323	

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC				2398	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 193,298	193,298		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 11,586	11,586		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 535,000	535,000		
10.			Accounting	\$			
10a.			Legal	\$ 10,971	10,971		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L2	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 1,735	1,735		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 1,842	1,842		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 56,522	56,522		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 810,954	810,954		

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber Dues	\$ 360		
16	M13	Fines & Penalties (Disallowed)	\$ 56,162		
<b>Total Other A&amp;G Adjustments</b>			\$ 56,522	\$ -	\$ -

**JACC Healthcare of Norwich**  
**Calculation of Allowable Management Fee**  
**September 30, 2019**

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	178,437	
Management fees Charged (Pg. 20 / Line 5j)	-	
Management fees Charged (Pg. 20 / Line 5k)	-	
Total Management fees Charged	<u>178,437</u>	TB Linked
Patient Days	25,479	Page 8 of C/R
Imputed Days - 90% Occupancy	<u>33,507</u>	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actual Days)</b>	<b>\$ 5.3254</b>	
PPD Allowance Per Rate Agreement (PY Report)	7.12	
2018 CPI Increase of 1.0178%	<u>1.0178%</u>	J.01a
PPD Allowance 9/30/2018	<u>7.19</u>	
<b>Amount over (Under)</b>	<b>\$ (1.8671)</b>	
Total Days	<u>33,507</u>	Greater of Actual or 90%
<b>Disallowed Management Fee</b>	<u><u>\$ -</u></u>	

**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	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 810,954	810,954		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 132,602	132,602		
28.	20	5d	Ambulance/Limousine	\$ 3,099	3,099		
29.	20	5f	X-rays, etc	\$ 5,048	5,048		
30.	20	5h	Laboratory	\$ 12,154	12,154		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 9,295	9,295		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 64,296	64,296		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 39,079	39,079		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.	30	IV 5	Interest Income on Account Rec.	\$ 52	52		
44.			Other - Miscellaneous Administrative	\$ 884	884		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,077,463	1,077,463		

\*\*\* 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.



<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Vending Income (Disallowed)	\$ 460		
30	IV 8	Misc. Income (Disallowed)	\$ 424		
<b>Total Other Adjustments</b>			\$ 884	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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



**JACC Healthcare Center of Norwich  
Disallowance Schedule for Cable TV  
September 30, 2019**

	<u>Amount</u>	
Total Cable TV Expense acct #550170	\$ -	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100.00%</u>	
Total Allowable Cost	\$ 3,600	
<b>Disallowed Cable TV</b>	<u><u>\$ -</u></u>	<b>No Disallowance</b>

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 7,600,821	7,600,821			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,231,402)	(2,231,402)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,078,068	1,078,068			
b. Medicare Room and Board Contractual Allowance **	\$ 651,935	651,935			
4. a. Private-Pay Residents and Other	\$ 372,918	372,918			
b. Private-Pay Room and Board Contractual Allowance **	\$ 22,052	22,052			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 103,827	103,827			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 11,448	11,448			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$ 314	314			
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 925	925			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 345,296	345,296			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 66,315	66,315			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 38,261	38,261			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 16,120	16,120			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 363,690	363,690			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 77,897	77,897			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (694,380)	(694,380)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (164,433)	(164,433)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,659,672	7,659,672			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 52	52			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 884	884			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 936	936			
<b>VI. Total All Revenue</b> (III +V)	\$ 7,660,608	7,660,608			

\* 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)
		0		
30 II 6A	Lab	\$ 11,568		
30 II 6A	Xray	\$ 1,858		
30 II 6A	Oxygen	\$ 1,823		
30 II 6A	Contractual Allowance	\$ (709,629)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (694,380)	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6B	Lab	\$ 5,636		
30 II 6B	Xray	\$ 150		
30 II 6B	Oxygen	\$ 2,657		
30 II 6B	Contractual Allowance	\$ (172,876)		
<b>Total Other Resident Revenue</b>		\$ (164,433)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income	N/A	\$ 52		
<b>Total Interest Income</b>			\$ 52	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Vending Income (Disallowed)	\$ 460		
30 IV 8	Misc. Income (Disallowed)	\$ 424		
<b>Total Other Revenue</b>		\$ 884	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, L	2398	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	(84,501)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,186,086
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	26,388
5. Prepaid Expenses			\$	86,447
a. Prepaid Expense	22,538			
b. Prepaid Insurance	63,909			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	33,754
Patient Refund	33,754			
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,248,174</b>
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>282,496</u>		\$	229,443
	Accum. Depreciation <u>53,053</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>21,948</u>		\$	12,850
	Accum. Depreciation <u>9,098</u>	Net		
6. Movable Equipment	*Historical Cost <u>51,421</u>		\$	38,945
	Accum. Depreciation <u>12,476</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	22,175
CR vs FS NBV	9,095			
See Schedule	13,080			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>303,413</b>

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
31	BP	CIP	\$ 13,080
<b>Total Other Fixed Assets (Itemize)</b>			\$ 13,080

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, L	2398	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	1,551,587
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	371,817
2. Escrow Deposits			\$	21,839
3. Organization Expense			*Historical Cost 149,636	
			Accum. Depreciation 101,972	Net
			\$	47,664
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	19,585,449
Name and Address		Amount	Loan Date	
JACC Management		19,585,449		
7. Other Assets ( <i>itemize</i> )			\$	
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	20,026,769
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	21,578,356

\* 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	9/30/2019	33	37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,536,846
2. Notes Payable ( <i>itemize</i> )			\$	350,625
Notes Payable			328,605	
Capital Lease Payable			8,520	
Insurance Financing			13,500	
See Schedule				
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> )			\$	97,705
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$	8,149
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> )			\$	7,955
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities ( <i>itemize</i> )			\$	1,724,960
Provider Tax			152,932	PTO Benefits 66,311
Employee Benefits			(305)	Patient Fund Liability 28,562
Union Dues			4,243	Line of Credit 592,124
Rent			881,093	See Schedule
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	<b>3,726,240</b>

\* 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 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,726,240	
<b>Liabilities (cont'd)</b>					
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> )				\$ 21,478,383	
Name and Address of Lender	Amount	Loan Date			
JACC Healthcare	583,662				
JACC Windham	20,894,721				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ (4)	
Rounding			(4)		
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 21,478,379	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 25,204,619	



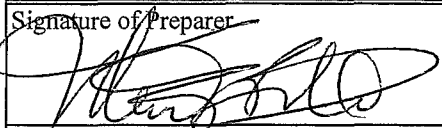
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich,	2398	9/30/2019	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,006,633)
6. Gain or Loss for Period			\$	(1,619,630)
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	(3,626,263)
<b>C. Total Reserves and Net Worth</b>			\$	(3,626,263)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	21,578,356

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LL	2398	9/30/2019	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(2,006,633)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	7,660,608
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	9,280,238
D. Net Income or Deficit			\$	(1,619,630)
E. Balance			\$	(3,626,263)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Total Expenses per Pg 27			9,279,323	
CR vs FS Depreciation			915	
Total Expenses			9,280,238	
2. Other ( <i>itemize</i> )				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount		
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(3,626,263)
	09/30/19			

### I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398	Report for Year Ended 9/30/2019	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)	
<b>Preparer/Reviewer Certification</b>					
<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 PREPARER		Date Signed 2/13/20	
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report John Wynne				Phone Number 860-726-7441	
Contact Email Address jwynne@jacchealthcare.com					