

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2020

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 type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/16/2020

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

**General Information**

Name of Facility (as licensed) JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/16/2020	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for JACC Healthcare Center of Norwich, LLC [facility name], for the cost report period beginning October 1, 2019 and ending September 16, 2020, 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.

{a} Subject to Desk Audit

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Katharine B Sacks			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)

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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 10/1/2019	To 9/16/2020
Address of Facility 60 Crouch Ave, Norwich, CT 06360-7329				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/11/2021	
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 9/16/2020	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 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 9/16/2020	
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.				
DPH issued an emergency order to shut the facility down as of 9/16/20				
<b>Administrator</b>				
Name of Administrator Katharine B Sacks		Nursing Home Administrator's License No.:	1941	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/16/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/16/2020	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 9/16/2020	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	162,743	174,324
JACC Healthcare Center of Windham, LLC	595 Valley Street, Willimantic, CT 06226	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Charges	Page 10/ Various	32,484	32,484
		<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.  
\*\* 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 9/16/2020	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.				
N/A				
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.				
N/A				

### 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		9/16/2020			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						
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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>								

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility JACC Healthcare Center of Norwich	License No. 2398	Report for Year Ended 9/16/2020	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.

N/A

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 Fred Dalicandro 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 N/A
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Services Provided by This Firm (*describe fully*)

1 Medicaid & Medicare cost reports, Advisory reimbursement consulting	\$ 9,721
2 Tax Returns	\$ 830
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$ 10,551

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 A & A OFFICE SYSTEMS 2 American Arbitration Association 3 Norwich Public Utilities 4 State Marshall - Conservatorship 5 Various - See Attached	Telephone Number 860-635-5053 212-484-4000 860-887-2555 860-231-2442 Various
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Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 909 Middle St, Middletown, CT 06457 2 150 E 42nd St 17th floor, New York, NY 10017 3 173 N Main St, Norwich, CT 06360 4 186 Newington Road West Hartford, CT 06110 5 Various
--

Services Provided by This Firm (*describe fully*)

1 Small Claims Filing (Disallowed on Pg 28)	\$ 95
2 Temination Grievance/Violation of article 11C	\$ 650
3 Legal fees for settlement/records release (\$510 Disallowed on Pg 28)	\$ 1,020
4 Conservatorship (Disallowed on Pg 28)	\$ 280
5 Various - See Attached	\$ 80,681
	<b>Charge for Services Provided</b>
	\$ 82,726

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility JACC Healthcare Center of Norwich, L	License No. 2398	Report for Year Ended 9/30/2020	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Treasurer, State of CT	860-702-3000		
2	Wiggin/Dana LLP	203-498-4400		
3	Joseph W. Auger	203-386-1017		
4	Murtha Cullina, LLP	203-772-7700		
5				
Address (No. & Street, City, State, Zip Code)				
1	55 Elm St #2, Hartford, CT 06106			
2	One Century Tower, 265 Church St, New Haven, CT 06510			
3	2505 Main St #226, Stratford, CT 06615			
4	265 Church St, New Haven, CT 06510			
5				
Services Provided by This Firm (describe fully)				
1	Conservatorship (Disallowed on Pg 28)	\$	1,758	
2	DPH Survey	\$	45,972	
3	Emails, calls regarding Norwich Public Utility (\$350 Disallowed on Pg 28)	\$	700	
4	Labor/employment matters/general	\$	32,251	
5		\$		
			Charge for Services Provided	
			\$	80,681
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 JACC Healthcare Center of Norwich, LLC			License No. 2398		Report for Year Ended 9/16/2020				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						
B. On last day of THIS report period	102	102							102	102		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	69	69			69	69						
B. As of midnight of THIS report period	66	66							66	66		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,457	2,457			1,417	1,417			1,040	1,040		
B. Medicaid (Conn.)	19,932	19,932			16,198	16,198			3,734	3,734		
C. Medicaid (other states)												
D. Private Pay	771	771			557	557			214	214		
E. State SSI for RCH												
F. Other (Specify) Managed Care	88	88			72	72			16	16		
G. Total Care Days During Period (3A thru F)	23,248	23,248			18,244	18,244			5,004	5,004		
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>	23,248	23,248			18,244	18,244			5,004	5,004		

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

Name of Facility JACC Healthcare Center of Norwich, LLC		License No. 2398		Report for Year Ended 9/16/2020			Page 9		of 37				
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input type="radio"/> 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)				
9/16/2020	X			102									DPH Emergency Order
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents													
Per Diem Rate													
a. One bed rm.	Various	282.11		385.00									
b. Two bed rms.	Various	282.11		385.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								2,301	2,301				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								1,380	1,380				
C. Other								2,716	2,716				
D. Total Physical Therapy Treatments								6,397	6,397				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								267	267				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								166	166				
C. Other								381	381				
D. Total Speech Therapy Treatments								814	814				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,634	2,634				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								948	948				
C. Other								4,055	4,055				
D. Total Occupational Therapy Treatments								7,637	7,637				

### Report of Expenditures - Salaries & Wages

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/16/2020	Page 10	of 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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	189,778	2,077				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	193,641	7,509				
5. Dietary Service						
a. Head Dietitian	18,596	410				
b. Food Service Supervisor	50,269	1,995				
c. Dietary Workers	398,952	18,770				
6. Housekeeping Service						
a. Head Housekeeper	22,800	847				
b. Other Housekeeping Workers	275,558	14,453				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	52,465	1,645				
b. Other Maintenance Workers	24,858	1,472				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	45,593	2,112				
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	116,721	2,182				
b. RN						
1. Direct Care	471,873	10,298				
2. Administrative**	284,145	6,781				
c. LPN						
1. Direct Care	1,045,089	30,805				
2. Administrative**						
d. Aides and Attendants	1,109,934	51,909				
e. Physical Therapists	197,789	4,449				
f. Speech Therapists	15,763	292				
g. Occupational Therapists	191,842	4,450				
h. Recreation Workers	137,373	5,304				
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	64,742	1,659				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	139,707	4,737				
A-13. Total Salary Expenditures	5,047,488	174,156				

\* 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
	-					
Medical Records	\$ 54,844	2,491				
Admissions	84,863	2,246				
<b>Total</b>	\$ 139,707	4,737	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Orthopedic Specialist (Disallowed on Pg 28a)	\$ 2,653	No Hours				
Eye Phyciain (Disallowed on Pg 28a)	32	1				
Audiologist (Disallowed on Pg 28a)	58	1				
<b>Total</b>	\$ 2,743	2	\$ -	-	\$ -	-

**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	9/16/2020				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	9/16/2020			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>										
Evelyn O Hackman (3/20-9/16/20)	89,254			Non Discriminatory	Administrator	1,244	A2			
Katharine B Sacks (9/10/20-10/15/20) (Building Closed on 09/16/20 wrap up work)	70,166			Non Discriminatory	Administrator	113	A2			
Andrew Wildman (10/14/19-2/14/20)	30,358			Non Discriminatory	Administrator	720	A2			
<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.

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

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Norwich, LLC	2398	9/16/2020	13	37		
Total Cost and Hours						
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	10,980	140				
4. Podiatrist	113	1				
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	52,509	243				
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	29,780	266				
2. Administrative***						
b. LPN						
1. Direct Care	13,363	281				
2. Administrative***						
c. Aides	66,753	1,346				
d. Other						
12. Other (Specify) See Attached Schedule	2,743	2				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>183,081</b>	<b>2,459</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 JACC Healthcare Center of Norwich, LLC		License No. 2398		Report for Year Ended 9/16/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
LTC Management, 174 Scott Rd, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pharmscript of CT LLC; PO Box 6151, Somerset, NJ 08875	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Consulting RX, LLC; PO Box 94; Hartford, CT 06141	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Sandeep Varma 30 Plum Hill Road; East Lyme, CT 6333	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, 527 West Thames Street; Unit 23; Norwich, CT 6360	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		
Healthdrive Eyecare Group 888 Worcester St. Wellesley, MA 02482-3744	Eye Physician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
NORWICH ORTHOPEDIC GROUP, P	Orthopedic Specialist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services	Contract LPNs / Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Favorite Healthcare Staffing	Contract LPNs / Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Aetna Healthcare Staffing, Inc	Contract RNs / LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Blue Force Healthcare Staffing	Contract RNs / Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Bear Mountain Staffing	Contract RNs / LPNs / Aides	<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"/>			

\* 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	9/16/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 469,948	469,948		
2. Disability Insurance	\$ 477	477		
3. Unemployment Insurance	\$ 68,871	68,871		
4. Social Security (F.I.C.A.)	\$ 389,605	389,605		
5. Health Insurance	\$ 843,996	843,996		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 234,498	234,498		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 30,047	30,047		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 994,829	994,829		
d. Accounting and Auditing	\$ 10,551	10,551		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 82,726	82,726		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 21,912	21,912		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 23,918	23,918		
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 81,514	81,514		
3. Resident Day User Fee	\$ 438,351	438,351		
<b>Subtotal</b>	\$ 3,691,243	3,691,243		

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Pre Employment Costs	\$ 988		
Union Training	29,059		
<b>Total</b>	<b>\$ 30,047</b>	<b>\$ -</b>	<b>\$ -</b>

---

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Sales & Use Tax	\$ 81,514		
<b>Total</b>	<b>\$ 81,514</b>	<b>\$ -</b>	<b>\$ -</b>

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**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	9/16/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b><i>Subtotals Brought Forward:</i></b>	3,691,243	3,691,243			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 5,197	5,197			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 5,657	5,657			
5. Education Expenses Related to Seminars and Conventions	\$ 224	224			
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> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 596	596			
4. Fund-Raising***	\$				
5. Medical Records	\$ 2,284	2,284			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,765	1,765			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 450	450			
9. Subscriptions	\$ 30	30			
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> )	\$ 120,137	120,137			
12. Administrative Management Services**	\$ 162,743	162,743			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 342,589	342,589			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 4,332,915	4,332,915			

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 596		
<b>Total Other Advertising</b>	\$ 596	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Routine Bank Charges	\$ 21,739		
Business License Fees	3,002		
Licenses & Permits	1,270		
Fines & Penalties (Disallowed)	42,141		
(Gain) Loss Disposal Fixed As (Disallowed)	274,437		
<b>Total Other Administrative and General</b>	\$ 342,589	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Norwich, LLC	2398	9/16/2020	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	162,743	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	9/16/2020	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 167,275	167,275		
2.	Non-Food Supplies	\$ 40,119	40,119		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
		\$ 4,301	4,301		
c. Other (Specify) _____					
		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 211,695</b>	<b>211,695</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	9/16/2020		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. \$	14,043	14,043		
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> )		\$	231,106	231,106		
c. Other ( <i>Specify</i> ) Laundry Supplies		\$	7,030	7,030		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	252,179	252,179		
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	9/16/2020		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. \$	22,798	22,798		
	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. \$	1,276	1,276		
	C. Other ( <i>Specify</i> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	24,074	24,074		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Woodmark Pharmacy	\$	74,725	74,725		
	b. Medicine Cabinet Drugs	\$	13,296	13,296		
	c. Medical and Therapeutic Supplies	\$	107,808	107,808		
	d. Ambulance/Limousine****	\$	21,608	21,608		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other****	\$	6,531	6,531		
	f. X-rays and Related Radiological Procedures****	\$	(2,171)	(2,171)		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory****	\$	18,561	18,561		
	i. Recreation	\$	39,004	39,004		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	114,696	114,696		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	394,058	394,058		

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

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

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

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

## Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Covid Medical Supplies	\$ 12,979		
Diapers/Disposables	35,814		
Tube Feeding (Disallowed)	1,781		
I.V. Therapy/RT Exp (Disallowed)	15,461		
Med Equip Rental (\$36,446 Disallowed)	42,097		
Patient Expenses (Disallowed)	1,845		
Patient Consolidated Billing (Disallowed)	256		
Physical Therapy Supplies	3,513		
Occupational Therapy Supplies (Disallowed)	9		
Social Service Software	941		
<b>Total Other Resident Care</b>	<b>\$ 114,696</b>	<b>\$ -</b>	<b>\$ -</b>

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**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		9/16/2020			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
ADP LLC	PO Box 842875, Boston, MA 02284-2875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing Fees	27,079			16	m11
Church Linen Service	3247 , Brockton, MA 02302	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	141,379			19	3b/c
CWPM, LLC	25 Norton Place, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	20,021			22	6f
General Linen Services. LLC	75 Centre Rd, Somersworth, NH 03878	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Purchased Service	88,181			19	3b/c
Geriatric Medical	PO Box 2503, Woburn, MA 01888-2503	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medical Supplies	169,436			Var	Var
HPC Food Service - Dept No 385	Hartford, CT 06115-0473	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medical Supplies/Laundry	198,411			Var	Var
KHP Consulting	N/A	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Consulting Fees	14,197			16	m11
Pharmscript of CT LLC	PO Box 6151, Somerset, NJ 08875	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Drugs/Prescription Drugs/I.V. Therapy/RT	99,983			Var	Var
Procaire	PO Box 801, Tolland, CT 06084	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Oxygen/Medical Equip Rental	18,794			20	var
US Lab & Radiology INC.	PO Box 845127, Boston, MA 02284-5127	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Lab fees	18,561			20	5h
Westcom Solutions US Inc.	PO Box 674802, Detroit, MI 48267-4802	<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Internet Software-PCC	34,207			16	m11
Yucatech	PO Box 555, Thomaston, CT 06787	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support	21,621			16	m11
		<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	9/16/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 57,072	57,072				
b. Heat	\$					
c. Light & Power	\$ 101,653	101,653				
d. Water	\$ 35,137	35,137				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 56,955	56,955				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 250,817	250,817				
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	\$ 8,690	8,690				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 11,634	11,634				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$ 47,664	47,664				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 19,221	19,221				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 66,885	66,885				
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	\$ 120,278	120,278				
c. Personal property taxes	\$ 49,888	49,888				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 774,477	774,477				

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
	-		
Contract Svcs Maintenance	\$ 27,381		
Pest Control	1,159		
Contract Svcs - Landscaping/S	8,187		
Trash Removal	20,228		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 56,955</b>	<b>\$ -</b>	<b>\$ -</b>

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**Depreciation Schedule**

Name of Facility			License No.		Report for Year Ended			Page	of			
JACC Healthcare Center of Norwich, LLC			2398		9/16/2020			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		
<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	9,098	S/L	Various	2,944			
2. Disposals (attach schedule)			(21,948)		(21,948)	(12,042)	S/L	Various				
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												
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal												
<b>E. Total Depreciation</b>												

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Building Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
Various	See Attached	\$ (21,948)		
<b>Total deletions for Non-Movable Equipment</b>		\$ (21,948)		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See Attached	\$ 49,501	Var	\$ 4,194
<b>Total additions for Movable Equipmen</b>		\$ 49,501		\$ 4,194 *
<b>Deletions:</b>				
Various	Various Movable Equipment Disposals	\$ (100,922)		
<b>Total deletions for Movable Equipmen</b>		\$ (100,922)		\$ - **

\*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>				
Various	See Attached	\$ 5,805	15	\$ 387
<b>Total additions for Leasehold Improvemer</b>		\$ 5,805		\$ 387 *
<b>Deletions:</b>				
Various	Various Leasehold Improvement Disposals	\$ (288,301)		
<b>Total deletions for Leasehold Improvemer</b>		\$ (288,301)		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Norwich, LLC			2398		9/16/2020			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	11,025	S/L		29,475	
2. Amortization Loan Acquisition	3	2017		109,136	90,947	S/L		18,189	
3.									
A-4. Subtotal									47,664
<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	Various	282,496	53,053	S/L	Various	18,834	
2. Disposals (attach schedule)				(288,301)	(72,274)				
3. Acquired during this report period (attach schedule)	Var	Var	Various	5,805		S/L	Various	387	
C-4. Subtotal									19,221
<b>D. Total Amortization</b>									66,885

\* 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	2018 A/D	2019 Deprec.	2019 A/D	2020 Deprec.	2020 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>											
<b>2015 Additions</b>											
LHI 1	Building Signs	12/18/2014	S/L	15	1,448	327	97	424	97	521	927
<b>2016 Additions</b>											
LHI 2	HVAC	8/1/2016	S/L	15	12,192	2,439	813	3,252	813	4,065	8,127
LHI 3	Architect - Drawings	2/16/2016	S/L	15	500	99	33	132	33	165	335
LHI 4	HVAC Testing	3/31/2016	S/L	15	4,850	969	323	1,292	323	1,615	3,235
LHI 5	ADA & Public Health Code Study	7/1/2016	S/L	15	7,000	1,401	467	1,868	467	2,335	4,665
LHI 6	ADA & Public Health Code Study	7/1/2016	S/L	15	7,595	1,518	506	2,024	506	2,530	5,065
<b>2017 Additions</b>											
LHI 7	base contract for architects	10/10/2016	S/L	15	4,200	560	280	840	280	1,120	3,080
LHI 8	pulled jammed pump from chamber and install new pump	3/14/2017	S/L	15	1,092	146	73	219	73	292	800
LHI 9	2 air conditioning compressors	6/7/2017	S/L	15	5,300	706	353	1,059	353	1,412	3,888
LHI 10	duct cleaning including supply return & exhaust ducts- air	7/1/2017	S/L	15	7,764	1,036	518	1,554	518	2,072	5,692
LHI 11	installed new exhaust fans in waste room & rehab bathroo	7/1/2017	S/L	15	19,000	2,534	1,267	3,801	1,267	5,068	13,932
LHI 12	fire rated doors	7/1/2017	S/L	15	18,500	2,466	1,233	3,699	1,233	4,932	13,568
LHI 13	fire rated doors	8/1/2017	S/L	15	9,149	1,220	610	1,830	610	2,440	6,709
LHI 14	parts to install fire rated doors	8/1/2017	S/L	15	309	42	21	63	21	84	225
LHI 15	fire rated doors	8/15/2017	S/L	15	15,261	2,034	1,017	3,051	1,017	4,068	11,193
LHI 16	HUD Critical Repairs 7/17/15- 28 mirrors, 98 door knobs	12/1/2015	S/L	15	3,664	488	244	732	244	976	2,688
LHI 17	HUD- repair damaged rubber roof 3x (2 on C wing, 1 by	1/6/2016	S/L	15	850	114	57	171	57	228	622
LHI 18	HUD-Concrete Pad, Sidewalk	1/13/2016	S/L	15	9,600	1,280	640	1,920	640	2,560	7,040
LHI 19	HUD-Fire Escapes	1/13/2016	S/L	15	5,500	734	367	1,101	367	1,468	4,032
LHI 20	HUD-Windows	3/16/2016	S/L	15	1,700	226	113	339	113	452	1,248
LHI 21	HUD- repair mortar joints around windows, repair crack 1	3/31/2016	S/L	15	8,250	1,100	550	1,650	550	2,200	6,050
LHI 22	HUD- replace 7 regular glass sashes on lower wing	6/16/2016	S/L	15	1,995	266	133	399	133	532	1,463
LHI 23	HUD-DEPOSIT-11/05/16	11/5/2016	S/L	15	12,600	1,680	840	2,520	840	3,360	9,240
LHI 24	HUD-RESIDENT ROOM SINK	2/18/2017	S/L	15	35,200	4,694	2,347	7,041	2,347	9,388	25,812
LHI 25	HUD- contract for new fire-rated doors	3/15/2017	S/L	15	47,400	6,320	3,160	9,480	3,160	12,640	34,760
LHI 26	HUD-Norwich - 14 Faucets For CHOW - pd by JACC M	8/29/2017	S/L	15	374	50	25	75	25	100	274
<b>2018 Additions</b>											
LHI 27	Parking lot asphalt	11/9/2017	S/L	15	47,857	3,190	3,190	6,380	3,190	9,570	38,287
LHI 28	Galvanized chainlink fence	11/7/2017	S/L	15	12,790	853	853	1,706	853	2,559	10,231
LHI 29	Main Building gas boiler return lines	12/9/2017	S/L	15	4,187	279	279	558	279	837	3,350
LHI 30	Reverse \$39,900.00 of original proposal only paid \$7500	3/15/2017	S/L	15	(39,900)	(5,320)	(2,660)	(7,980)	(2,660)	(10,640)	(29,260)
LHI 31	sink garbage CHOW	9/30/2018	S/L	15	310	21	21	42	21	63	247
LHI 32	Parking lot assessment - engineers	9/30/2018	S/L	15	1,000	67	67	134	67	201	799
LHI 33	Parking lot assessment final report- engineers	9/30/2018	S/L	15	900	60	60	120	60	180	720
LHI 34	C/D wing walls-remaining balance af...	11/20/2017	S/L	15	4,400	293	293	586	293	879	3,521
LHI 35	hand wash sinks	11/20/2017	S/L	15	6,500	433	433	866	433	1,299	5,201
<b>2019 Additions</b>											
LHI 36	Parking lot asphalt	7/18/2019	S/L	15	3,159	-	105	105	211	316	2,843
<b>2020 Additions</b>											
LHI 37	Install #1-replace flu pipe 2 boilers	4/7/2020	S/L	15	1,400	-	-	-	93	93	1,307
LHI 38	install #2 - replace flu pipe 2 boilers	5/7/2020	S/L	15	1,395	-	-	-	93	93	1,302
LH 39	bearing assembly on heating pump #1	12/30/2019	S/L	15	1,442	-	-	-	96	96	1,346
LH 40	final pay motor, shaft bearings (quote 7/11/19)	6/30/2020	S/L	15	1,568	-	-	-	105	105	1,463
<b>2020 Disposals</b>											
Various Leasehold Improvements					(288,301)					(72,274)	(216,027)
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>(0)</b>	<b>34,325</b>	<b>18,728</b>	<b>53,053</b>	<b>19,221</b>	<b>-</b>	<b>(0)</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	981	314	1,295	314	1,609	1,533
FF&E 2	Stainless Steel Grab Bars, Locks, new Faucets	6/11/2015	S/L	10	200	65	20	85	20	105	95
FF&E 3	Stainless Steel Grab Bars, Locks, new Faucets	6/5/2015	S/L	10	179	58	18	76	18	94	85
<b>2016 Additions</b>											
FF&E 4	Wanderguard System	1/31/2016	S/L	5	1,000	600	200	800	200	1,000	-
FF&E 5	Wanderguard System 12/30/15 Svc To Install Switch	1/11/2016	S/L	5	1,810	1,086	362	1,448	362	1,810	-
FF&E 6	Romax Supply - Electrical Wire	6/23/2016	S/L	5	760	456	152	608	152	760	-
<b>2017 Additions</b>											
FF&E 7	Moving Furniture to Norwich paid from JACC Mgmt on	9/30/2017	S/L	5	1,300	520	260	780	260	1,040	260
FF&E 8	RB Kent 37349-11/16/16 Boiler	11/16/2016	S/L	20	4,521	452	226	678	226	904	3,617
FF&E 9	install 3 gallon fire suppression system	12/1/2016	S/L	10	4,153	830	415	1,245	415	1,660	2,493
FF&E 10	portion of extra furniture not in Balboa lease- 4 drawer dr	9/30/2017	S/L	5	645	258	129	387	129	516	129
<b>2018 Additions</b>											
FF&E 11	repair of kitchen heat on demand activator to extend life	12/18/2017	S/L	5	4,238	848	848	1,696	848	2,544	1,694
<b>2020 Disposals</b>											
Various Non Movable Disposals					(21,948)					(12,042)	(9,906)
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>-</b>	<b>6,154</b>	<b>2,944</b>	<b>9,098</b>	<b>2,944</b>	<b>-</b>	<b>-</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	981	314	1,295	274	1,569	-
<b>2016 Additions</b>											
SFT 2	Laptop Equipment	11/4/2015	S/L	5	826	495	165	660	165	825	-
<b>2017 Additions</b>											
FFE CAP 1	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	43,106	5,748	2,874	8,622	2,874	11,496	31,610
<b>2018 Additions</b>											
FF&E 12	bought out copiers	1/10/2018	S/L	5	851	170	170	340	170	510	341
FF&E 13	4 well steam table	5/25/2018	S/L	5	2,899	580	580	1,160	580	1,740	1,159
<b>2019 Additions</b>											
FF&E 14	Microwave/Toaster	7/1/2019	S/L	5	1,027	-	103	103	205	308	719
FF&E 15	Blender	9/12/2019	S/L	5	362	-	36	36	72	108	254
FF&E 16	Food Processor	9/12/2019	S/L	5	781	-	78	78	156	234	547
<b>2020 Additions</b>											
FF&E 17	vacuum	10/25/2019	S/L	5	1,378	-	-	-	276	276	1,102
FF&E 18	WASHER/DRYER	12/11/2019	S/L	5	1,133	-	-	-	227	227	906
FF&E 19	Wardrobes Nightstands Dressers Arm Chairs	1/31/2017	S/L	15	42,801	-	-	-	2,853	2,853	39,948
FF&E 22	new phones cordless	7/6/2020	S/L	5	4,190	-	-	-	838	838	3,352
<b>2020 Disposals</b>											
Various Movable Equipment Disposals					(100,922)					(20,984)	(79,938)
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>0</b>	<b>7,974</b>	<b>4,320</b>	<b>12,294</b>	<b>8,690</b>	<b>-</b>	<b>0</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>0</b>	<b>48,453</b>	<b>25,992</b>	<b>74,445</b>	<b>30,855</b>	<b>-</b>	<b>0</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>0</b>	<b>0</b>	<b>28,095</b>	<b>0</b>	<b>28,095</b>	<b>0</b>	<b>-</b>
<b>VARIANCE</b>					<b>0</b>	<b>48,453</b>	<b>(2,103)</b>	<b>74,445</b>	<b>2,760</b>	<b>-</b>	<b>0</b>



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

Name of Facility JACC Healthcare Center of Norwich,	License No. 2398	Report for Year Ended 9/16/2020	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					
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	9/16/2020			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 Norwich		2398		9/16/2020		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) Working Capital / Capital Lease / Ins Finance / Other				\$ 251,695	251,695		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$ 251,695	251,695		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 16,873	16,873		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Insurance - Non Property				\$ 71,527	71,527		
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 88,400	88,400		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 11,810,879	11,810,879		

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC				2398	9/16/2020	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	\$ 191,842	191,842		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 2,743	2,743		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 994,829	994,829		
10.			Accounting	\$			
10a.			Legal	\$ 48,965	48,965		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 4,207	4,207		
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	m2/3	Unallowable Advertising *	\$ 596	596		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 317,028	317,028		
<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)				\$ 1,560,210	1,560,210		

\* 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)
13	B12o	Orthopedic Specialist	\$ 2,653		
13	B12o	Eye Phyciain	32		
13	B12o	Audiologist	58		
<b>Total Other Fees Adjustments</b>			\$ 2,743	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber Dues	\$ 450		
16	m13	Fines & Penalties	42,141		
16	m13	(Gain) Loss Disposal Fixed As	274,437		
<b>Total Other A&amp;G Adjustments</b>			\$ 317,028	\$ -	\$ -

**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	9/16/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,560,210	1,560,210		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 74,725	74,725		
28.	20	5d	Ambulance/Limousine	\$ 21,608	21,608		
29.	20	5f	X-rays, etc	\$ (2,171)	(2,171)		
30.	20	5h	Laboratory	\$ 18,561	18,561		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,531	6,531		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 82,655	82,655		
<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	\$ 47,664	47,664		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 2,907	2,907		
<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>				\$ 1,812,690	1,812,690		

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

## Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Medical Equipment Rental	\$ 36,446		
20	5i	Cable Television Disallowance (See Attached)	26,857		
20	51	Tube Feeding	1,781		
20	51	I.V. Therapy/RT Exp	15,461		
20	51	Occupational Therapy Supplies	9		
20	51	Patient Expenses	1,845		
20	51	Patient Consolidated Billing	256		
<b>Total Other Ancillary Costs</b>			\$ 82,655	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

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

## Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	8a	Amortization Expense	\$ 47,664		
<b>Total Other Property Adjustments</b>			\$ 47,664	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Vending Income	\$ 401		
30	IV 8	Miscellaneous Revenue	2,506		
<b>Total Other Adjustments</b>			\$ 2,907	\$ -	\$ -

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, 2020**

	<u>Amount</u>
Total Cable TV Expense acct #550170	\$ 30,319 <a href="#">TB Linked</a>
Monthly Allowable amount	\$ 300
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>96%</u>
Total Allowable Cost	\$ 3,462
<b>Disallowed Cable TV</b>	<b><u><u>\$ 26,857</u></u></b>



## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Norwich, LLC	2398	9/16/2020		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> )	\$ 7,119,480	7,119,480			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,910,144)	(1,910,144)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,466,487	1,466,487			
b. Medicare Room and Board Contractual Allowance **	\$ (522,114)	(522,114)			
4. a. Private-Pay Residents and Other	\$ 300,940	300,940			
b. Private-Pay Room and Board Contractual Allowance **	\$ 1,210	1,210			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 63,749	63,749			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 4,554	4,554			
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	\$ 377,694	377,694			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 56,843	56,843			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 146,125	146,125			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 10,167	10,167			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 445,428	445,428			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 43,692	43,692			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (25,178)	(25,178)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (115,905)	(115,905)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 7,463,028	7,463,028			
<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> )	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 655,830	655,830			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 655,830	655,830			
<b>VI. Total All Revenue</b> (III +V)	\$ 8,118,858	8,118,858			

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	MA Lab	\$ 9,763		
30 II 6a	MA Oxygen	703		
30 II 6a	MA X-Ray	1,674		
30 II 6a	MA Contractual Allow (Ancill	9,437		
30 II 6a	MA Sequester	(11,372)		
30 II 6a	MB Contractual Allow (Ancill	(33,219)		
30 II 6a	MB Sequester	(2,164)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (25,178)</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	PVT Contractual Allow (Ancill	\$ (480)		
30 II 6b	MD Lab	3,883		
30 II 6b	MD Oxygen	3,256		
30 II 6b	MD X-Ray	480		
30 II 6b	MD Contractual Allow (Ancill	(107,567)		
30 II 6b	MD PY Revenue Adjustments	453		
30 II 6b	MA Contractual Allow (BC/BS	(1,102)		
30 II 6b	MG Lab	1,417		
30 II 6b	MG IV Therapy	3,772		
30 II 6b	MG X-Ray	293		
30 II 6b	MG Contractual Allow (Ancill	(20,310)		
<b>Total Other Resident Revenue</b>		<b>\$ (115,905)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
<b>Total Interest Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Vending Income (Disallowed on PG 29a)	\$ 401		
30 IV 8	Grant Revenue	616,112		
30 IV 8	Miscellaneous Revenue (Disallowed on Pg 29a)	2,506		
30 IV 8	Gain Payables	36,811		
<b>Total Other Revenue</b>		<b>\$ 655,830</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, L	2398	9/16/2020	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	319,079
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	453,402
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	76,156
a. Prepaid Insurance	76,156			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	16,456
Patient Refund	16,456			
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>865,093</b>
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 _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
_____				
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</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	
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ -

## 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	
33	A12	Due to Medicaid	\$ 301,476
33	A12	Provider Tax Payable	6,079
33	A12	Insurance Payable	31,157
33	A12	Vol EE Benefits Payable	(997)
33	A12	Vol EE 401k Payable	256
33	A12	Union Dues Payable	4,584
33	A12	Rent Payable	1,512,066
33	A12	Patient Funds Liability	45,079
<b>Total Other Current Liabilities (Itemize)</b>			\$ 1,899,700

## 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	9/16/2020	32	37
Account			Amount	
Total Brought Forward:			\$	865,093
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	535,921
2. Escrow Deposits			\$	10,757
3. Organization Expense				
	*Historical Cost	149,636		
	Accum. Depreciation	149,636	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
_____				
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	23,630,261
Name and Address		Amount	Loan Date	
Due from JACC Mgmt		23,630,261		
7. Other Assets <i>(itemize)</i>			\$	
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	24,176,939
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	25,042,032

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LLC		2398	9/16/2020	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,858,731
2. Notes Payable ( <i>itemize</i> )				\$	13,500
Note Payable - Landlord					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> )				\$	503,848
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	135,041
7. Medicare Final Settlement Payable				\$	301,198
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> )				\$	1,899,700
_____					
_____					
_____					
See Schedule					1,899,700
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	4,712,018

\* 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 9/16/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				4,712,018	
<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> )				\$ 26,556,342	
Name and Address of Lender	Amount	Loan Date			
Due to Bear Mtn Staffing / JACC Healthcare / Windham	26,556,342				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 1,089,200	
Note Payable SBA		1,089,200			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 27,645,542	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 32,357,560	

**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, L	2398	9/16/2020	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			\$	(3,626,267)
6. Gain or Loss for Period			\$	(3,689,261)
	10/1/2019	thru 9/16/2020		
7. Total Net Worth			\$	(7,315,528)
<b>C. Total Reserves and Net Worth</b>			\$	(7,315,528)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	25,042,032



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Norwich, LL	2398	9/16/2020	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(3,626,263)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,118,858
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,808,119
D. Net Income or Deficit			\$	(3,689,261)
E. Balance			\$	(7,315,524)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27      \$11,810,879				
F/S vs C/R Depreciation              (2,760)				
Total Expenses Per FS              \$11,808,119				
2. Other <i>(itemize)</i>				
Rounding				(4)
F-3. Total Additions			\$	(4)
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>			\$	(7,315,528)

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

Name of Facility JACC Healthcare Center of Norwich, LLC	License No. 2398	Report for Year Ended 9/16/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input 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 <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/11/2021		
Printed Name of Preparer Matthew S. Bavalack				
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				

## **ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for JACC Healthcare Center of Norwich, LLC for the year ended September 30, 2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of JACC Healthcare Center of Norwich, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of JACC Healthcare Center of Norwich, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
February 11, 2021

# Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

**Facility Name** JACC Healthcare of Norwich, LLC

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

- Yes No  
  1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

- Yes No  
  2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

- Yes No  
  3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

- Yes No  
  4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2018 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. Were all discrepancies on the Error Page addressed?

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 Mgmt - SNF Cost Reports**  
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
100020	Cash - Operating	197,237.00			197,237.00
100027	Cash - Payroll	76,763.00			76,763.00
100050	Patient Funds Account	45,079.00			45,079.00
100070	AR Medicaid	431,967.00			431,967.00
100075	AR Medicare A	524,335.00			524,335.00
100080	AR Managed Care	(6,096.00)			(6,096.00)
100085	AR Private	81,437.00			81,437.00
100090	AR Medicare B	22,189.00			22,189.00
100095	AR Other	(430.00)			(430.00)
100105	Allowance - Doubtful Accounts	(600,000.00)			(600,000.00)
100320	Due To/from Medicaid	(301,476.00)			(301,476.00)
100327	Due To/from Medicare	(301,198.00)			(301,198.00)
100358	Due to/fr Bear Mt Staffing	(36,706.00)			(36,706.00)
100371	Due To/from JACC Healthcare	(458,375.00)			(458,375.00)
100392	Due To/From Windham	(26,061,261.00)			(26,061,261.00)
100394	Due To/From JACC Mgmt	23,630,261.00			23,630,261.00
100410	Prepaid Insurance	76,156.00			76,156.00
100440	Real Estate Tax Escrow	10,757.00			10,757.00
100700	Deposits	535,921.00			535,921.00
100710	Lease Acquisition Costs	40,500.00			40,500.00
100715	Accum Amort - Lease Acquisition	(40,500.00)			(40,500.00)
100720	Loan Aquisition Costs	109,136.00			109,136.00
100725	Accum Amort - Loan Acquisition	(109,136.00)			(109,136.00)
200000	Accounts Payable	(1,241,941.00)			(1,241,941.00)
200010	Accrued Accounts Payable	(616,790.00)			(616,790.00)
200015	Provider Tax Payable	(6,079.00)			(6,079.00)
200017	Insurance Payable	(31,157.00)			(31,157.00)
200020	Payroll Payable	(512,596.00)			(512,596.00)
200025	Payroll Taxes Payable	(135,041.00)			(135,041.00)
200026	Vol EE Benefits Payable	997.00			997.00
200028	Vol EE 401K Payable	(256.00)			(256.00)
200045	Union Dues Payable	(4,584.00)			(4,584.00)
200055	Rent Payable	(1,512,066.00)			(1,512,066.00)
200065	Payroll Adjustments	8,748.00			8,748.00
200069	Patient Refund	16,456.00			16,456.00
200070	Patient Funds Liability	(45,079.00)			(45,079.00)
200107	Note Payable SBA	(1,089,200.00)			(1,089,200.00)
200150	Note Payable - Landlord	(13,500.00)			(13,500.00)
300040	Retained Earnings	3,626,267.00			3,626,267.00
400000	PVT Room & Board	(270,540.00)			(270,540.00)
400060	PVT Contractual Allow (Ancill	480.00			480.00
400100	MD Room & Board	(7,119,480.00)			(7,119,480.00)
400115	MD Lab	(3,883.00)			(3,883.00)
400120	MD Pharmacy	(2,064.00)			(2,064.00)
400127	MD Oxygen	(3,256.00)			(3,256.00)
400130	MD X-Ray	(480.00)			(480.00)
400135	MD Physical Therapy	(51,695.00)			(51,695.00)
400140	MD Occupational Therapy	(36,501.00)			(36,501.00)
400145	MD Speech Therapy	(10,167.00)			(10,167.00)
400155	MD Contractual Allow (R&B)	1,910,144.00			1,910,144.00
400160	MD Contractual Allow (Ancill	107,567.00			107,567.00
400170	MD PY Revenue Adjustments	(453.00)			(453.00)
400200	MA Room & Board	(879,345.00)			(879,345.00)
400215	MA Lab	(9,763.00)			(9,763.00)
400220	MA Pharmacy	(63,749.00)			(63,749.00)



Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
400227	MA Oxygen	(703.00)			(703.00)
400230	MA X-Ray	(1,674.00)			(1,674.00)
400235	MA Physical Therapy	(294,364.00)			(294,364.00)
400240	MA Occupational Therapy	(325,167.00)			(325,167.00)
400245	MA Speech Therapy	(132,010.00)			(132,010.00)
400246	MA Nursing	(587,142.00)			(587,142.00)
400255	MA Contractual Allow (R&B)	522,114.00			522,114.00
400260	MA Contractual Allow (Ancill	(9,437.00)			(9,437.00)
400265	MA Contractual Allow (BC/BS	1,102.00			1,102.00
400269	MA Sequester	11,372.00			11,372.00
400400	MG Room & Board	(30,400.00)			(30,400.00)
400415	MG Lab	(1,417.00)			(1,417.00)
400420	MG Pharmacy	(2,490.00)			(2,490.00)
400425	MG IV Therapy	(3,772.00)			(3,772.00)
400430	MG X-Ray	(293.00)			(293.00)
400435	MG Physical Therapy	(5,148.00)			(5,148.00)
400440	MG Occupational Therapy	(7,191.00)			(7,191.00)
400455	MG Contractual Allow (R&B)	(1,210.00)			(1,210.00)
400460	MG Contractual Allow (Ancill	20,310.00			20,310.00
400635	MB Physical Therapy	(83,330.00)			(83,330.00)
400640	MB Occupational Therapy	(120,261.00)			(120,261.00)
400645	MB Speech Therapy	(14,115.00)			(14,115.00)
400660	MB Contractual Allow (Ancill	33,219.00			33,219.00
400669	MB Sequester	2,164.00			2,164.00
400840	Vending Income	(401.00)			(401.00)
400855	Grant Revenue	(616,112.00)			(616,112.00)
400860	Miscellaneous Revenue	(2,506.00)			(2,506.00)
500010	Salaries - Administrator	189,778.00			189,778.00
500040	Salaries - Business Office	197,366.00		(3,725.00)	193,641.00
			RJE - 1	(3,725.00)	
500050	Salaries - Admissions	85,635.00		(772.00)	84,863.00
			RJE - 1	(772.00)	
500180	Travel & Mileage	5,357.00			5,357.00
500200	Bank Charges	21,739.00			21,739.00
500220	Payroll Processing Fees - ADP	28,973.00			28,973.00
500240	Dues & Subscriptions	480.00		(450.00)	30.00
			RJE - 3	(450.00)	
500260	Office Supplies	15,623.00			15,623.00
500280	Postage	1,765.00			1,765.00
500310	Rental Of Office Equipment	6,289.00			6,289.00
500320	Accounting Fees	10,195.00		356.00	10,551.00
			RJE - 7	356.00	
500330	Contract Svcs - Office	46,529.00			46,529.00
500332	Contract Svcs - IT Support	23,022.00			23,022.00
500340	Legal Fees	83,082.00		(356.00)	82,726.00
			RJE - 7	(356.00)	
500360	Consulting Other	21,613.00			21,613.00
500400	Business License Fees	3,002.00			3,002.00
500420	Licenses & Permits	1,270.00			1,270.00
500440	Telephone	23,918.00			23,918.00
500450	Insurance - Non Property	71,527.00			71,527.00
500460	Meetings & Seminars	224.00			224.00
500480	Advertising - Promotional	596.00			596.00
500490	Fines & Penalties	42,141.00			42,141.00
500493	Sales & Use Tax	81,514.00			81,514.00
500495	Bad Debt	994,829.00			994,829.00
500510	Taxes - Real Estate	120,278.00			120,278.00
500520	Taxes - Personal Property	49,888.00			49,888.00
500530	Insurance - Property	16,873.00			16,873.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
500551	Provider Tax	438,351.00			438,351.00
500800	Management Fee	162,743.00			162,743.00
500900	Rent Expense - Building	525,792.00			525,792.00
501100	Deprec - FF&E	7,082.00			7,082.00
501110	Deprec - Capital Lease-FF&E	1,664.00			1,664.00
501300	Deprec - Leasehold Improvmts	19,027.00			19,027.00
501400	Amort - Computers	322.00			322.00
501500	Amort - Loan Acq Costs	18,189.00			18,189.00
501550	Amort - Lease Acq Costs	29,475.00			29,475.00
502000	Interest Working Capital	141,561.00			141,561.00
502050	Interest Capital Lease	733.00			733.00
502100	Interest Insurance Finance	46.00			46.00
502150	Interest Other	109,355.00			109,355.00
503100	(Gain) Loss Disposal Fixed As	274,437.00			274,437.00
503200	(Gain) Loss Payables	(36,811.00)			(36,811.00)
510003	Benefits Expense - PTO ETO	(66,311.00)		66,311.00	0.00
			RJE - 1	66,311.00	
510010	Payroll Taxes - FICA	389,605.00			389,605.00
510020	Payroll Taxes - FUTA	5,204.00			5,204.00
510030	Payroll Taxes - SUTA	63,667.00			63,667.00
510040	Workers' Compensation	469,948.00			469,948.00
510050	Group Health Insurance	119,268.00			119,268.00
510080	Employ Benes - Non Payroll	5,197.00			5,197.00
510100	Employee Disability Ins	477.00			477.00
510110	Pre Employment EE Costs	988.00			988.00
510120	Union Health & Welfare	724,728.00			724,728.00
510130	Union Training	29,059.00			29,059.00
510140	Union Pension	234,498.00			234,498.00
510145	Mileage Reimbursement	300.00			300.00
520010	Salaries - Food Serv Dir	51,653.00		(1,384.00)	50,269.00
			RJE - 1	(1,384.00)	
520020	Salaries - Cooks	218,583.00		(2,783.00)	215,800.00
			RJE - 1	(2,783.00)	
520030	Salaries - Dietary Aides	188,720.00		(5,568.00)	183,152.00
			RJE - 1	(5,568.00)	
520040	Salaries - Dietician	18,596.00			18,596.00
520100	Raw Food	167,275.00			167,275.00
520120	Food Supplements	17,137.00			17,137.00
520140	Dietary Supplies	22,982.00			22,982.00
520160	Contract Svcs - Dietary	2,465.00			2,465.00
520165	Contract Svcs - Dietician	1,836.00			1,836.00
530010	Salaries - Houskpg Supv	22,800.00			22,800.00
530020	Salaries - Houskpg Staff	279,297.00		(3,739.00)	275,558.00
			RJE - 1	(3,739.00)	
530120	Housekeeping Supplies	22,798.00			22,798.00
530140	Contract Svcs - Housekeeping	1,276.00			1,276.00
540020	Salaries - Laundry Staff	47,303.00		(1,710.00)	45,593.00
			RJE - 1	(1,710.00)	
540100	Laundry Supplies	7,030.00			7,030.00
540120	Contract Svcs - Laundry	231,106.00			231,106.00
540140	Linens Purchases	14,043.00			14,043.00
550010	Salaries - Maint Supervisor	53,714.00		(1,249.00)	52,465.00
			RJE - 1	(1,249.00)	
550020	Salaries - Maintenance Staff	24,858.00			24,858.00
550100	Maintenance Supplies	5,881.00			5,881.00
550110	Repairs & Maintenance	51,191.00			51,191.00
550120	Contract Svcs Maintenance	27,381.00			27,381.00
550140	Pest Control	1,159.00			1,159.00
550145	Contract Svcs - Landscaping/S	8,187.00			8,187.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
550150	Gas & Electric	101,643.00			101,643.00
550160	Fuel Oil	10.00			10.00
550170	Cable TV	30,319.00			30,319.00
550180	Water & Sewer	35,137.00			35,137.00
550190	Trash Removal	20,228.00			20,228.00
560010	Salaries - DNS	121,761.00		(5,040.00)	116,721.00
			RJE - 1	(5,040.00)	
560030	Salaries - RN Nursing Supervi	481,224.00		(9,991.00)	471,233.00
			RJE - 1	(9,991.00)	
560040	Salaries - Nursing Scheduler	71,232.00		(2,573.00)	68,659.00
			RJE - 1	(2,573.00)	
560060	Salaries - MDS Coordinator	90,769.00		(1,270.00)	89,499.00
			RJE - 1	(1,270.00)	
560090	Salaries - Medical Records	55,457.00		(613.00)	54,844.00
			RJE - 1	(613.00)	
560100	Salaries - Infection Control	109,521.00		1,520.00	111,041.00
			RJE - 1	1,520.00	
560110	Salaries - Staff Development	14,946.00			14,946.00
562020	Salaries - RN	640.00			640.00
562030	Salaries - LPN	1,050,723.00		(5,634.00)	1,045,089.00
			RJE - 1	(5,634.00)	
562040	Salaries - CNA	1,122,624.00		(12,690.00)	1,109,934.00
			RJE - 1	(12,690.00)	
562100	Medical Supplies	107,808.00			107,808.00
562101	Covid Medical Supplies	12,979.00			12,979.00
562120	Diapers/Disposables	35,814.00			35,814.00
562140	Tube Feeding (Non Part B)	1,781.00			1,781.00
562160	Oxygen Supplies	6,531.00			6,531.00
562180	Contract Svcs - Nursing	109,896.00		(96,533.00)	13,363.00
			RJE - 9	(96,533.00)	
564100	Contract Svcs - Pharmacy	10,980.00			10,980.00
564120	Over The Counter Drugs	13,296.00			13,296.00
564140	Prescription Drugs	74,725.00			74,725.00
566010	I.V. Therapy/RT Exp	15,461.00			15,461.00
566020	Contract Svcs - Podiatrist	22.00		91.00	113.00
			RJE - 8	91.00	
566030	Contract Svcs - Med Director	52,509.00			52,509.00
566050	Contract Svcs - Physician	2,834.00		(91.00)	2,743.00
			RJE - 8	(91.00)	
566060	Contract Svcs - Dental	6,840.00			6,840.00
566070	Contract Svcs - Soc Services	941.00			941.00
566100	Medical Records Supplies	1,224.00			1,224.00
566120	Contract Svcs -Medical Records	1,060.00			1,060.00
566140	Patient Transportation	21,608.00			21,608.00
566160	Med Equip Rental	42,097.00			42,097.00
566180	Patient Expenses	1,845.00			1,845.00
566190	Lab Fees	18,561.00			18,561.00
566200	X-Ray Services	(2,171.00)			(2,171.00)
566210	Patient Consolidated Billing	256.00			256.00
570010	Salaries - Dir Rehab	15,836.00			15,836.00
570050	Salaries - PT	105,149.00		(1,592.00)	103,557.00
			RJE - 1	(1,592.00)	
570055	Salaries - PT Aides	78,403.00		(7.00)	78,396.00
			RJE - 1	(7.00)	
570060	Physical Therapy Supplies	3,513.00			3,513.00
570070	Salaries - ST Staff	15,763.00			15,763.00
570090	Salaries - OT	94,242.00			94,242.00
570100	Salaries - COTA	103,676.00		(6,076.00)	97,600.00
			RJE - 1	(6,076.00)	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
570110	Occupational Therapy Supplies	9.00			9.00
580010	Salaries - Activities Director	69,967.00		(216.00)	69,751.00
			RJE - 1	(216.00)	
580020	Salaries - Activities -Staff	69,143.00		(1,521.00)	67,622.00
			RJE - 1	(1,521.00)	
580100	Activities Supplies	3,730.00			3,730.00
580120	Contract Svcs - Entertainment	4,955.00			4,955.00
590010	Salaries - Social Svc Dir	64,420.00		322.00	64,742.00
			RJE - 1	322.00	
Marcum 116	Chamber Dues	0.00		450.00	450.00
			RJE - 3	450.00	
Marcum 123	Contract RNs	0.00		29,780.00	29,780.00
			RJE - 9	29,780.00	
Marcum 124	Contract Aides	0.00		66,753.00	66,753.00
			RJE - 9	66,753.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **JACC Mgmt - SNF Cost Reports**  
 Engagement: **Medicaid - JACC Healthcare Center of Norwich**  
 Period Ending: **9/30/2020**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
<b>Group : [10-A] Salaries and Wages</b>					
<b>Subgroup : [2] Administrators</b>					
500010	Salaries - Administrator	189,778.00		0.00	189,778.00
<b>Subtotal [2] Administrators</b>		<b>189,778.00</b>		<b>0.00</b>	<b>189,778.00</b>
<b>Subgroup : [4] Other Administrative Salaries</b>					
500040	Salaries - Business Office	197,366.00		(3,725.00)	193,641.00
			RJE - 1	(3,725.00)	
<b>Subtotal [4] Other Administrative Salaries</b>		<b>197,366.00</b>		<b>(3,725.00)</b>	<b>193,641.00</b>
<b>Subgroup : [5A] Head Dietitian</b>					
520040	Salaries - Dietician	18,596.00		0.00	18,596.00
<b>Subtotal [5A] Head Dietitian</b>		<b>18,596.00</b>		<b>0.00</b>	<b>18,596.00</b>
<b>Subgroup : [5B] Food Service Supervisor</b>					
520010	Salaries - Food Serv Dir	51,653.00		(1,384.00)	50,269.00
			RJE - 1	(1,384.00)	
<b>Subtotal [5B] Food Service Supervisor</b>		<b>51,653.00</b>		<b>(1,384.00)</b>	<b>50,269.00</b>
<b>Subgroup : [5C] Dietary Workers</b>					
520020	Salaries - Cooks	218,583.00		(2,783.00)	215,800.00
			RJE - 1	(2,783.00)	
520030	Salaries - Dietary Aides	188,720.00		(5,568.00)	183,152.00
			RJE - 1	(5,568.00)	
<b>Subtotal [5C] Dietary Workers</b>		<b>407,303.00</b>		<b>(8,351.00)</b>	<b>398,952.00</b>
<b>Subgroup : [6A] Head Housekeeper</b>					
530010	Salaries - Houskpg Supv	22,800.00		0.00	22,800.00
<b>Subtotal [6A] Head Housekeeper</b>		<b>22,800.00</b>		<b>0.00</b>	<b>22,800.00</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>					
530020	Salaries - Houskpg Staff	279,297.00		(3,739.00)	275,558.00
			RJE - 1	(3,739.00)	
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>279,297.00</b>		<b>(3,739.00)</b>	<b>275,558.00</b>
<b>Subgroup : [7A] Engineer or Chief of Maintenance</b>					
550010	Salaries - Maint Supervisor	53,714.00		(1,249.00)	52,465.00
			RJE - 1	(1,249.00)	
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>53,714.00</b>		<b>(1,249.00)</b>	<b>52,465.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>					
550020	Salaries - Maintenance Staff	24,858.00		0.00	24,858.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>24,858.00</b>		<b>0.00</b>	<b>24,858.00</b>
<b>Subgroup : [8B] Other Laundry Workers</b>					
540020	Salaries - Laundry Staff	47,303.00		(1,710.00)	45,593.00
			RJE - 1	(1,710.00)	
<b>Subtotal [8B] Other Laundry Workers</b>		<b>47,303.00</b>		<b>(1,710.00)</b>	<b>45,593.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>					
560010	Salaries - DNS	121,761.00		(5,040.00)	116,721.00
			RJE - 1	(5,040.00)	
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>121,761.00</b>		<b>(5,040.00)</b>	<b>116,721.00</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>					
560030	Salaries - RN Nursing Supervi	481,224.00		(9,991.00)	471,233.00
			RJE - 1	(9,991.00)	
562020	Salaries - RN	640.00		0.00	640.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>481,864.00</b>		<b>(9,991.00)</b>	<b>471,873.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>					
560040	Salaries - Nursing Scheduler	71,232.00		(2,573.00)	68,659.00
			RJE - 1	(2,573.00)	
560060	Salaries - MDS Coordinator	90,769.00		(1,270.00)	89,499.00
			RJE - 1	(1,270.00)	
560100	Salaries - Infection Control	109,521.00		1,520.00	111,041.00
			RJE - 1	1,520.00	
560110	Salaries - Staff Development	14,946.00		0.00	14,946.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>286,468.00</b>		<b>(2,323.00)</b>	<b>284,145.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>					
562030	Salaries - LPN	1,050,723.00		(5,634.00)	1,045,089.00
			RJE - 1	(5,634.00)	
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,050,723.00</b>		<b>(5,634.00)</b>	<b>1,045,089.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>					
562040	Salaries - CNA	1,122,624.00		(12,690.00)	1,109,934.00
			RJE - 1	(12,690.00)	

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		9/30/2020			9/30/2020
<b>Subtotal [12D] Aides and Attendants</b>		<b>1,122,624.00</b>		<b>(12,690.00)</b>	<b>1,109,934.00</b>
<b>Subgroup : [12E] Physical Therapists</b>					
570010	Salaries - Dir Rehab	15,836.00		0.00	15,836.00
570050	Salaries - PT	105,149.00		(1,592.00)	103,557.00
570055	Salaries - PT Aides	78,403.00	RJE - 1	(1,592.00)	78,396.00
				(7.00)	
			RJE - 1	(7.00)	
<b>Subtotal [12E] Physical Therapists</b>		<b>199,388.00</b>		<b>(1,599.00)</b>	<b>197,789.00</b>
<b>Subgroup : [12F] Speech Therapists</b>					
570070	Salaries - ST Staff	15,763.00		0.00	15,763.00
<b>Subtotal [12F] Speech Therapists</b>		<b>15,763.00</b>		<b>0.00</b>	<b>15,763.00</b>
<b>Subgroup : [12G] Occupational Therapists</b>					
570090	Salaries - OT	94,242.00		0.00	94,242.00
570100	Salaries - COTA	103,676.00		(6,076.00)	97,600.00
			RJE - 1	(6,076.00)	
<b>Subtotal [12G] Occupational Therapists</b>		<b>197,918.00</b>		<b>(6,076.00)</b>	<b>191,842.00</b>
<b>Subgroup : [12H] Recreation Workers</b>					
580010	Salaries - Activities Director	69,967.00		(216.00)	69,751.00
			RJE - 1	(216.00)	
580020	Salaries - Activities -Staff	69,143.00		(1,521.00)	67,622.00
			RJE - 1	(1,521.00)	
<b>Subtotal [12H] Recreation Workers</b>		<b>139,110.00</b>		<b>(1,737.00)</b>	<b>137,373.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>					
590010	Salaries - Social Svc Dir	64,420.00		322.00	64,742.00
			RJE - 1	322.00	
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>64,420.00</b>		<b>322.00</b>	<b>64,742.00</b>
<b>Subgroup : [12O] Other</b>					
500050	Salaries - Admissions	85,635.00		(772.00)	84,863.00
			RJE - 1	(772.00)	
510003	Benefits Expense - PTO ETO	(66,311.00)		66,311.00	0.00
			RJE - 1	66,311.00	
560090	Salaries - Medical Records	55,457.00		(613.00)	54,844.00
			RJE - 1	(613.00)	
<b>Subtotal [12O] Other</b>		<b>74,781.00</b>		<b>64,926.00</b>	<b>139,707.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>5,047,488.00</b>		<b>0.00</b>	<b>5,047,488.00</b>
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [2] Dentist</b>					
566060	Contract Svcs - Dental	6,840.00		0.00	6,840.00
<b>Subtotal [2] Dentist</b>		<b>6,840.00</b>		<b>0.00</b>	<b>6,840.00</b>
<b>Subgroup : [3] Pharmacist</b>					
564100	Contract Svcs - Pharmacy	10,980.00		0.00	10,980.00
<b>Subtotal [3] Pharmacist</b>		<b>10,980.00</b>		<b>0.00</b>	<b>10,980.00</b>
<b>Subgroup : [4] Podiatrist</b>					
566020	Contract Svcs - Podiatrist	22.00		91.00	113.00
			RJE - 8	91.00	
<b>Subtotal [4] Podiatrist</b>		<b>22.00</b>		<b>91.00</b>	<b>113.00</b>
<b>Subgroup : [8A] Medical Director</b>					
566030	Contract Svcs - Med Director	52,509.00		0.00	52,509.00
<b>Subtotal [8A] Medical Director</b>		<b>52,509.00</b>		<b>0.00</b>	<b>52,509.00</b>
<b>Subgroup : [11A1] RN's - Direct Care</b>					
Marcum 123	Contract RNs	0.00		29,780.00	29,780.00
			RJE - 9	29,780.00	
<b>Subtotal [11A1] RN's - Direct Care</b>		<b>0.00</b>		<b>29,780.00</b>	<b>29,780.00</b>
<b>Subgroup : [11B1] LPN's - Direct Care</b>					
562180	Contract Svcs - Nursing	109,896.00		(96,533.00)	13,363.00
			RJE - 9	(96,533.00)	
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>109,896.00</b>		<b>(96,533.00)</b>	<b>13,363.00</b>
<b>Subgroup : [11C] Aides</b>					
Marcum 124	Contract Aides	0.00		66,753.00	66,753.00
			RJE - 9	66,753.00	
<b>Subtotal [11C] Aides</b>		<b>0.00</b>		<b>66,753.00</b>	<b>66,753.00</b>
<b>Subgroup : [12] Other</b>					
566050	Contract Svcs - Physician	2,834.00		(91.00)	2,743.00
			RJE - 8	(91.00)	
<b>Subtotal [12] Other</b>		<b>2,834.00</b>		<b>(91.00)</b>	<b>2,743.00</b>

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		9/30/2020			9/30/2020
<b>Total [13-B] Professional Fees</b>		<b>183,081.00</b>		<b>0.00</b>	<b>183,081.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1] Workmen's Compensation</b>					
510040	Workers' Compensation	469,948.00		0.00	469,948.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>469,948.00</b>		<b>0.00</b>	<b>469,948.00</b>
<b>Subgroup : [1A2] Disability Insurance</b>					
510100	Employee Disability Ins	477.00		0.00	477.00
<b>Subtotal [1A2] Disability Insurance</b>		<b>477.00</b>		<b>0.00</b>	<b>477.00</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>					
510020	Payroll Taxes - FUTA	5,204.00		0.00	5,204.00
510030	Payroll Taxes - SUTA	63,667.00		0.00	63,667.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>68,871.00</b>		<b>0.00</b>	<b>68,871.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>					
510010	Payroll Taxes - FICA	389,605.00		0.00	389,605.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>389,605.00</b>		<b>0.00</b>	<b>389,605.00</b>
<b>Subgroup : [1A5] Health Insurance</b>					
510050	Group Health Insurance	119,268.00		0.00	119,268.00
510120	Union Health & Welfare	724,728.00		0.00	724,728.00
<b>Subtotal [1A5] Health Insurance</b>		<b>843,996.00</b>		<b>0.00</b>	<b>843,996.00</b>
<b>Subgroup : [1A7] Pensions</b>					
510140	Union Pension	234,498.00		0.00	234,498.00
<b>Subtotal [1A7] Pensions</b>		<b>234,498.00</b>		<b>0.00</b>	<b>234,498.00</b>
<b>Subgroup : [1A9] Other</b>					
510110	Pre Employment EE Costs	988.00		0.00	988.00
510130	Union Training	29,059.00		0.00	29,059.00
<b>Subtotal [1A9] Other</b>		<b>30,047.00</b>		<b>0.00</b>	<b>30,047.00</b>
<b>Subgroup : [1C] Bad Debts</b>					
500495	Bad Debt	994,829.00		0.00	994,829.00
<b>Subtotal [1C] Bad Debts</b>		<b>994,829.00</b>		<b>0.00</b>	<b>994,829.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>					
500320	Accounting Fees	10,195.00		356.00	10,551.00
			RJE - 7	356.00	
<b>Subtotal [1D] Accounting and Auditing</b>		<b>10,195.00</b>		<b>356.00</b>	<b>10,551.00</b>
<b>Subgroup : [1E] Legal</b>					
500340	Legal Fees	83,082.00		(356.00)	82,726.00
			RJE - 7	(356.00)	
<b>Subtotal [1E] Legal</b>		<b>83,082.00</b>		<b>(356.00)</b>	<b>82,726.00</b>
<b>Subgroup : [1G] Office Supplies</b>					
500260	Office Supplies	15,623.00		0.00	15,623.00
500310	Rental Of Office Equipment	6,289.00		0.00	6,289.00
<b>Subtotal [1G] Office Supplies</b>		<b>21,912.00</b>		<b>0.00</b>	<b>21,912.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
500440	Telephone	23,918.00		0.00	23,918.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>23,918.00</b>		<b>0.00</b>	<b>23,918.00</b>
<b>Subgroup : [1K2] Other</b>					
500493	Sales & Use Tax	81,514.00		0.00	81,514.00
<b>Subtotal [1K2] Other</b>		<b>81,514.00</b>		<b>0.00</b>	<b>81,514.00</b>
<b>Subgroup : [1K3] Resident Day User Fee</b>					
500551	Provider Tax	438,351.00		0.00	438,351.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<b>438,351.00</b>		<b>0.00</b>	<b>438,351.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>3,691,243.00</b>		<b>0.00</b>	<b>3,691,243.00</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [2] Holiday Parties for Staff</b>					
510080	Employ Benes - Non Payroll	5,197.00		0.00	5,197.00
<b>Subtotal [2] Holiday Parties for Staff</b>		<b>5,197.00</b>		<b>0.00</b>	<b>5,197.00</b>
<b>Subgroup : [4] Employee Travel</b>					
500180	Travel & Mileage	5,357.00		0.00	5,357.00
510145	Mileage Reimbursement	300.00		0.00	300.00
<b>Subtotal [4] Employee Travel</b>		<b>5,657.00</b>		<b>0.00</b>	<b>5,657.00</b>
<b>Subgroup : [5] Education Expense</b>					
500460	Meetings & Seminars	224.00		0.00	224.00
<b>Subtotal [5] Education Expense</b>		<b>224.00</b>		<b>0.00</b>	<b>224.00</b>

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		9/30/2020			9/30/2020
<b>Subgroup : [M3] Advertising Other</b>					
500480	Advertising - Promotional	596.00		0.00	596.00
<b>Subtotal [M3] Advertising Other</b>		<b>596.00</b>		<b>0.00</b>	<b>596.00</b>
<b>Subgroup : [M5] Medical Records</b>					
566100	Medical Records Supplies	1,224.00		0.00	1,224.00
566120	Contract Svcs -Medical Records	1,060.00		0.00	1,060.00
<b>Subtotal [M5] Medical Records</b>		<b>2,284.00</b>		<b>0.00</b>	<b>2,284.00</b>
<b>Subgroup : [M7] Postage</b>					
500280	Postage	1,765.00		0.00	1,765.00
<b>Subtotal [M7] Postage</b>		<b>1,765.00</b>		<b>0.00</b>	<b>1,765.00</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>					
Marcum 116	Chamber Dues	0.00		450.00	450.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>	RJE - 3	<b>450.00</b>	<b>450.00</b>
<b>Subgroup : [M9] Subscriptions</b>					
500240	Dues & Subscriptions	480.00		(450.00)	30.00
<b>Subtotal [M9] Subscriptions</b>		<b>480.00</b>	RJE - 3	<b>(450.00)</b>	<b>30.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>					
500220	Payroll Processing Fees - ADP	28,973.00		0.00	28,973.00
500330	Contract Svcs - Office	46,529.00		0.00	46,529.00
500332	Contract Svcs - IT Support	23,022.00		0.00	23,022.00
500360	Consulting Other	21,613.00		0.00	21,613.00
<b>Subtotal [M11] Services Provided by Contract</b>		<b>120,137.00</b>		<b>0.00</b>	<b>120,137.00</b>
<b>Subgroup : [M12] Administrative Management Services</b>					
500800	Management Fee	162,743.00		0.00	162,743.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>162,743.00</b>		<b>0.00</b>	<b>162,743.00</b>
<b>Subgroup : [M13] Other</b>					
500200	Bank Charges	21,739.00		0.00	21,739.00
500400	Business License Fees	3,002.00		0.00	3,002.00
500420	Licenses & Permits	1,270.00		0.00	1,270.00
500490	Fines & Penalties	42,141.00		0.00	42,141.00
503100	(Gain) Loss Disposal Fixed As	274,437.00		0.00	274,437.00
<b>Subtotal [M13] Other</b>		<b>342,589.00</b>		<b>0.00</b>	<b>342,589.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>641,672.00</b>		<b>0.00</b>	<b>641,672.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
520100	Raw Food	167,275.00		0.00	167,275.00
<b>Subtotal [2A1] Raw Food</b>		<b>167,275.00</b>		<b>0.00</b>	<b>167,275.00</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
520120	Food Supplements	17,137.00		0.00	17,137.00
520140	Dietary Supplies	22,982.00		0.00	22,982.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>40,119.00</b>		<b>0.00</b>	<b>40,119.00</b>
<b>Subgroup : [2B] Purchased Services</b>					
520160	Contract Svcs - Dietary	2,465.00		0.00	2,465.00
520165	Contract Svcs - Dietician	1,836.00		0.00	1,836.00
<b>Subtotal [2B] Purchased Services</b>		<b>4,301.00</b>		<b>0.00</b>	<b>4,301.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>211,695.00</b>		<b>0.00</b>	<b>211,695.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>					
540140	Linens Purchases	14,043.00		0.00	14,043.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>14,043.00</b>		<b>0.00</b>	<b>14,043.00</b>
<b>Subgroup : [3B] Purchased Services</b>					
540120	Contract Svcs - Laundry	231,106.00		0.00	231,106.00
<b>Subtotal [3B] Purchased Services</b>		<b>231,106.00</b>		<b>0.00</b>	<b>231,106.00</b>
<b>Subgroup : [3C] Other</b>					
540100	Laundry Supplies	7,030.00		0.00	7,030.00
<b>Subtotal [3C] Other</b>		<b>7,030.00</b>		<b>0.00</b>	<b>7,030.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>252,179.00</b>		<b>0.00</b>	<b>252,179.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1] In-House Care Supplies</b>					
530120	Housekeeping Supplies	22,798.00		0.00	22,798.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>22,798.00</b>		<b>0.00</b>	<b>22,798.00</b>



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		9/30/2020			9/30/2020
<b>Subgroup : [4B] Purchased Services</b>					
530140	Contract Svcs - Housekeeping	1,276.00		0.00	1,276.00
<b>Subtotal [4B] Purchased Services</b>		<b>1,276.00</b>		<b>0.00</b>	<b>1,276.00</b>
<b>Subgroup : [5A2] Purchased from</b>					
564140	Prescription Drugs	74,725.00		0.00	74,725.00
<b>Subtotal [5A2] Purchased from</b>		<b>74,725.00</b>		<b>0.00</b>	<b>74,725.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
564120	Over The Counter Drugs	13,296.00		0.00	13,296.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>13,296.00</b>		<b>0.00</b>	<b>13,296.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>					
562100	Medical Supplies	107,808.00		0.00	107,808.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>107,808.00</b>		<b>0.00</b>	<b>107,808.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>					
566140	Patient Transportation	21,608.00		0.00	21,608.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>21,608.00</b>		<b>0.00</b>	<b>21,608.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>					
562160	Oxygen Supplies	6,531.00		0.00	6,531.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>6,531.00</b>		<b>0.00</b>	<b>6,531.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>					
566200	X-Ray Services	(2,171.00)		0.00	(2,171.00)
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>(2,171.00)</b>		<b>0.00</b>	<b>(2,171.00)</b>
<b>Subgroup : [5H] Laboratory</b>					
566190	Lab Fees	18,561.00		0.00	18,561.00
<b>Subtotal [5H] Laboratory</b>		<b>18,561.00</b>		<b>0.00</b>	<b>18,561.00</b>
<b>Subgroup : [5I] Recreation</b>					
550170	Cable TV	30,319.00		0.00	30,319.00
580100	Activities Supplies	3,730.00		0.00	3,730.00
580120	Contract Svcs - Entertainment	4,955.00		0.00	4,955.00
<b>Subtotal [5I] Recreation</b>		<b>39,004.00</b>		<b>0.00</b>	<b>39,004.00</b>
<b>Subgroup : [5L] Other</b>					
562101	Covid Medical Supplies	12,979.00		0.00	12,979.00
562120	Diapers/Disposables	35,814.00		0.00	35,814.00
562140	Tube Feeding (Non Part B)	1,781.00		0.00	1,781.00
566010	I.V. Therapy/RT Exp	15,461.00		0.00	15,461.00
566070	Contract Svcs - Soc Services	941.00		0.00	941.00
566160	Med Equip Rental	42,097.00		0.00	42,097.00
566180	Patient Expenses	1,845.00		0.00	1,845.00
566210	Patient Consolidated Billing	256.00		0.00	256.00
570060	Physical Therapy Supplies	3,513.00		0.00	3,513.00
570110	Occupational Therapy Supplies	9.00		0.00	9.00
<b>Subtotal [5L] Other</b>		<b>114,696.00</b>		<b>0.00</b>	<b>114,696.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>418,132.00</b>		<b>0.00</b>	<b>418,132.00</b>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
550100	Maintenance Supplies	5,881.00		0.00	5,881.00
550110	Repairs & Maintenance	51,191.00		0.00	51,191.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>57,072.00</b>		<b>0.00</b>	<b>57,072.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>					
550150	Gas & Electric	101,643.00		0.00	101,643.00
550160	Fuel Oil	10.00		0.00	10.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>101,653.00</b>		<b>0.00</b>	<b>101,653.00</b>
<b>Subgroup : [6D] Water</b>					
550180	Water & Sewer	35,137.00		0.00	35,137.00
<b>Subtotal [6D] Water</b>		<b>35,137.00</b>		<b>0.00</b>	<b>35,137.00</b>
<b>Subgroup : [6F] Other</b>					
550120	Contract Svcs Maintenance	27,381.00		0.00	27,381.00
550140	Pest Control	1,159.00		0.00	1,159.00
550145	Contract Svcs - Landscaping/S	8,187.00		0.00	8,187.00
550190	Trash Removal	20,228.00		0.00	20,228.00
<b>Subtotal [6F] Other</b>		<b>56,955.00</b>		<b>0.00</b>	<b>56,955.00</b>
<b>Subgroup : [7C] Non-movable Equipment</b>					
501100	Deprec - FF&E	7,082.00		0.00	7,082.00
<b>Subtotal [7C] Non-movable Equipment</b>		<b>7,082.00</b>		<b>0.00</b>	<b>7,082.00</b>
<b>Subgroup : [7D] Movable Equipment</b>					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
501110	Deprec - Capital Lease-FF&E	1,664.00		0.00	1,664.00
501400	Amort - Computers	322.00		0.00	322.00
<b>Subtotal [7D] Movable Equipment</b>		<b>1,986.00</b>		<b>0.00</b>	<b>1,986.00</b>
<b>Subgroup : [8A] Organization Expense</b>					
501500	Amort - Loan Acq Costs	18,189.00		0.00	18,189.00
501550	Amort - Lease Acq Costs	29,475.00		0.00	29,475.00
<b>Subtotal [8A] Organization Expense</b>		<b>47,664.00</b>		<b>0.00</b>	<b>47,664.00</b>
<b>Subgroup : [8C] Leasehold Improvements</b>					
501300	Deprec - Leasehold Improvmnts	19,027.00		0.00	19,027.00
<b>Subtotal [8C] Leasehold Improvements</b>		<b>19,027.00</b>		<b>0.00</b>	<b>19,027.00</b>
<b>Subgroup : [9] Rental Payments</b>					
500900	Rent Expense - Building	525,792.00		0.00	525,792.00
<b>Subtotal [9] Rental Payments</b>		<b>525,792.00</b>		<b>0.00</b>	<b>525,792.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>					
500510	Taxes - Real Estate	120,278.00		0.00	120,278.00
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>120,278.00</b>		<b>0.00</b>	<b>120,278.00</b>
<b>Subgroup : [10C] Personal property taxes</b>					
500520	Taxes - Personal Property	49,888.00		0.00	49,888.00
<b>Subtotal [10C] Personal property taxes</b>		<b>49,888.00</b>		<b>0.00</b>	<b>49,888.00</b>
<b>Total [22] Maintenance and Property</b>		<b>1,022,534.00</b>		<b>0.00</b>	<b>1,022,534.00</b>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [12D] Other Interest Expense</b>					
502000	Interest Working Capital	141,561.00		0.00	141,561.00
502050	Interest Capital Lease	733.00		0.00	733.00
502100	Interest Insurance Finance	46.00		0.00	46.00
502150	Interest Other	109,355.00		0.00	109,355.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>251,695.00</b>		<b>0.00</b>	<b>251,695.00</b>
<b>Subgroup : [14A] Insurance on Property</b>					
500530	Insurance - Property	16,873.00		0.00	16,873.00
<b>Subtotal [14A] Insurance on Property</b>		<b>16,873.00</b>		<b>0.00</b>	<b>16,873.00</b>
<b>Subgroup : [14C3] Other</b>					
500450	Insurance - Non Property	71,527.00		0.00	71,527.00
<b>Subtotal [14C3] Other</b>		<b>71,527.00</b>		<b>0.00</b>	<b>71,527.00</b>
<b>Total [27] Interest and Insurance</b>		<b>340,095.00</b>		<b>0.00</b>	<b>340,095.00</b>
<b>Group : [30] Statement of Revenue</b>					
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>					
400100	MD Room & Board	(7,119,480.00)		0.00	(7,119,480.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(7,119,480.00)</b>		<b>0.00</b>	<b>(7,119,480.00)</b>
<b>Subgroup : [1B] Medicaid room and board contractual allowance</b>					
400155	MD Contractual Allow (R&B)	1,910,144.00		0.00	1,910,144.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>1,910,144.00</b>		<b>0.00</b>	<b>1,910,144.00</b>
<b>Subgroup : [3A] Medicare Residents (All inclusive)</b>					
400200	MA Room & Board	(879,345.00)		0.00	(879,345.00)
400246	MA Nursing	(587,142.00)		0.00	(587,142.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(1,466,487.00)</b>		<b>0.00</b>	<b>(1,466,487.00)</b>
<b>Subgroup : [3B] Medicare room and board contractual allowance</b>					
400255	MA Contractual Allow (R&B)	522,114.00		0.00	522,114.00
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>522,114.00</b>		<b>0.00</b>	<b>522,114.00</b>
<b>Subgroup : [4A] Private-pay residents and other</b>					
400000	PVT Room & Board	(270,540.00)		0.00	(270,540.00)
400400	MG Room & Board	(30,400.00)		0.00	(30,400.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(300,940.00)</b>		<b>0.00</b>	<b>(300,940.00)</b>
<b>Subgroup : [4B] Private-pay room and board contractual allowance</b>					
400455	MG Contractual Allow (R&B)	(1,210.00)		0.00	(1,210.00)
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>(1,210.00)</b>		<b>0.00</b>	<b>(1,210.00)</b>
<b>Subgroup : [5A] Prescription Drugs - Medicare</b>					
400220	MA Pharmacy	(63,749.00)		0.00	(63,749.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(63,749.00)</b>		<b>0.00</b>	<b>(63,749.00)</b>
<b>Subgroup : [5C] Prescription Drugs - Non-medicare</b>					
400120	MD Pharmacy	(2,064.00)		0.00	(2,064.00)
400420	MG Pharmacy	(2,490.00)		0.00	(2,490.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(4,554.00)</b>		<b>0.00</b>	<b>(4,554.00)</b>

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
<b>Subgroup : [7A] Physical Therapy - Medicare</b>					
400235	MA Physical Therapy	(294,364.00)		0.00	(294,364.00)
400635	MB Physical Therapy	(83,330.00)		0.00	(83,330.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(377,694.00)</b>		<b>0.00</b>	<b>(377,694.00)</b>
<b>Subgroup : [7C] Physical Therapy - Non-medicare</b>					
400135	MD Physical Therapy	(51,695.00)		0.00	(51,695.00)
400435	MG Physical Therapy	(5,148.00)		0.00	(5,148.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(56,843.00)</b>		<b>0.00</b>	<b>(56,843.00)</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>					
400245	MA Speech Therapy	(132,010.00)		0.00	(132,010.00)
400645	MB Speech Therapy	(14,115.00)		0.00	(14,115.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(146,125.00)</b>		<b>0.00</b>	<b>(146,125.00)</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicare</b>					
400145	MD Speech Therapy	(10,167.00)		0.00	(10,167.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(10,167.00)</b>		<b>0.00</b>	<b>(10,167.00)</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>					
400240	MA Occupational Therapy	(325,167.00)		0.00	(325,167.00)
400640	MB Occupational Therapy	(120,261.00)		0.00	(120,261.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(445,428.00)</b>		<b>0.00</b>	<b>(445,428.00)</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicare</b>					
400140	MD Occupational Therapy	(36,501.00)		0.00	(36,501.00)
400440	MG Occupational Therapy	(7,191.00)		0.00	(7,191.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(43,692.00)</b>		<b>0.00</b>	<b>(43,692.00)</b>
<b>Subgroup : [10A] Other - Medicare</b>					
400215	MA Lab	(9,763.00)		0.00	(9,763.00)
400227	MA Oxygen	(703.00)		0.00	(703.00)
400230	MA X-Ray	(1,674.00)		0.00	(1,674.00)
400260	MA Contractual Allow (Ancill	(9,437.00)		0.00	(9,437.00)
400269	MA Sequester	11,372.00		0.00	11,372.00
400660	MB Contractual Allow (Ancill	33,219.00		0.00	33,219.00
400669	MB Sequester	2,164.00		0.00	2,164.00
<b>Subtotal [10A] Other - Medicare</b>		<b>25,178.00</b>		<b>0.00</b>	<b>25,178.00</b>
<b>Subgroup : [10B] Other - Non-medicare</b>					
400060	PVT Contractual Allow (Ancill	480.00		0.00	480.00
400115	MD Lab	(3,883.00)		0.00	(3,883.00)
400127	MD Oxygen	(3,256.00)		0.00	(3,256.00)
400130	MD X-Ray	(480.00)		0.00	(480.00)
400160	MD Contractual Allow (Ancill	107,567.00		0.00	107,567.00
400170	MD PY Revenue Adjustments	(453.00)		0.00	(453.00)
400265	MA Contractual Allow (BC/BS	1,102.00		0.00	1,102.00
400415	MG Lab	(1,417.00)		0.00	(1,417.00)
400425	MG IV Therapy	(3,772.00)		0.00	(3,772.00)
400430	MG X-Ray	(293.00)		0.00	(293.00)
400460	MG Contractual Allow (Ancill	20,310.00		0.00	20,310.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>115,905.00</b>		<b>0.00</b>	<b>115,905.00</b>
<b>Subgroup : [18] Other Revenue</b>					
400840	Vending Income	(401.00)		0.00	(401.00)
400855	Grant Revenue	(616,112.00)		0.00	(616,112.00)
400860	Miscellaneous Revenue	(2,506.00)		0.00	(2,506.00)
503200	(Gain) Loss Payables	(36,811.00)		0.00	(36,811.00)
<b>Subtotal [18] Other Revenue</b>		<b>(655,830.00)</b>		<b>0.00</b>	<b>(655,830.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(8,118,858.00)</b>		<b>0.00</b>	<b>(8,118,858.00)</b>
<b>Group : [31-32] Assets</b>					
<b>Subgroup : [A1] Cash</b>					
100020	Cash - Operating	197,237.00		0.00	197,237.00
100027	Cash - Payroll	76,763.00		0.00	76,763.00
100050	Patient Funds Account	45,079.00		0.00	45,079.00
<b>Subtotal [A1] Cash</b>		<b>319,079.00</b>		<b>0.00</b>	<b>319,079.00</b>
<b>Subgroup : [A2] Resident Accounts Receivable</b>					
100070	AR Medicaid	431,967.00		0.00	431,967.00
100075	AR Medicare A	524,335.00		0.00	524,335.00
100080	AR Managed Care	(6,096.00)		0.00	(6,096.00)
100085	AR Private	81,437.00		0.00	81,437.00
100090	AR Medicare B	22,189.00		0.00	22,189.00
100095	AR Other	(430.00)		0.00	(430.00)
100105	Allowance - Doubtful Accounts	(600,000.00)		0.00	(600,000.00)
<b>Subtotal [A2] Resident Accounts Receivable</b>		<b>453,402.00</b>		<b>0.00</b>	<b>453,402.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2020</u>			<u>9/30/2020</u>
100410	Prepaid Insurance	76,156.00		0.00	76,156.00
<b>Subtotal [A5] Prepaid Expenses</b>		<u><b>76,156.00</b></u>		<u><b>0.00</b></u>	<u><b>76,156.00</b></u>
<b>Subgroup : [A8] Other Current Assets</b>					
200069	Patient Refund	16,456.00		0.00	16,456.00
<b>Subtotal [A8] Other Current Assets</b>		<u><b>16,456.00</b></u>		<u><b>0.00</b></u>	<u><b>16,456.00</b></u>
<b>Subgroup : [D1] Deferred Deposits</b>					
100700	Deposits	535,921.00		0.00	535,921.00
<b>Subtotal [D1] Deferred Deposits</b>		<u><b>535,921.00</b></u>		<u><b>0.00</b></u>	<u><b>535,921.00</b></u>
<b>Subgroup : [D2] Escrow Deposits</b>					
100440	Real Estate Tax Escrow	10,757.00		0.00	10,757.00
<b>Subtotal [D2] Escrow Deposits</b>		<u><b>10,757.00</b></u>		<u><b>0.00</b></u>	<u><b>10,757.00</b></u>
<b>Subgroup : [D3] Organization Expense</b>					
100710	Lease Acquisition Costs	40,500.00		0.00	40,500.00
100715	Accum Amort - Lease Acquisition	(40,500.00)		0.00	(40,500.00)
100720	Loan Acquisition Costs	109,136.00		0.00	109,136.00
100725	Accum Amort - Loan Acquisition	(109,136.00)		0.00	(109,136.00)
<b>Subtotal [D3] Organization Expense</b>		<u><b>0.00</b></u>		<u><b>0.00</b></u>	<u><b>0.00</b></u>
<b>Subgroup : [D6] Loans to Owners or Related Parties</b>					
100394	Due To/From JACC Mgmt	23,630,261.00		0.00	23,630,261.00
<b>Subtotal [D6] Loans to Owners or Related Parties</b>		<u><b>23,630,261.00</b></u>		<u><b>0.00</b></u>	<u><b>23,630,261.00</b></u>
<b>Total [31-32] Assets</b>		<u><b>25,042,032.00</b></u>		<u><b>0.00</b></u>	<u><b>25,042,032.00</b></u>
<b>Group : [33-34] Liabilities</b>					
<b>Subgroup : [A1] Trade Accounts Payable</b>					
200000	Accounts Payable	(1,241,941.00)		0.00	(1,241,941.00)
200010	Accrued Accounts Payable	(616,790.00)		0.00	(616,790.00)
<b>Subtotal [A1] Trade Accounts Payable</b>		<u><b>(1,858,731.00)</b></u>		<u><b>0.00</b></u>	<u><b>(1,858,731.00)</b></u>
<b>Subgroup : [A2] Note Payable</b>					
200150	Note Payable - Landlord	(13,500.00)		0.00	(13,500.00)
<b>Subtotal [A2] Note Payable</b>		<u><b>(13,500.00)</b></u>		<u><b>0.00</b></u>	<u><b>(13,500.00)</b></u>
<b>Subgroup : [A4] Accrued Payroll</b>					
200020	Payroll Payable	(512,596.00)		0.00	(512,596.00)
200065	Payroll Adjustments	8,748.00		0.00	8,748.00
<b>Subtotal [A4] Accrued Payroll</b>		<u><b>(503,848.00)</b></u>		<u><b>0.00</b></u>	<u><b>(503,848.00)</b></u>
<b>Subgroup : [A6] Accrued Payroll Taxes Payable</b>					
200025	Payroll Taxes Payable	(135,041.00)		0.00	(135,041.00)
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<u><b>(135,041.00)</b></u>		<u><b>0.00</b></u>	<u><b>(135,041.00)</b></u>
<b>Subgroup : [A7] Medicare Final Settlement Payable</b>					
100327	Due To/from Medicare	(301,198.00)		0.00	(301,198.00)
<b>Subtotal [A7] Medicare Final Settlement Payable</b>		<u><b>(301,198.00)</b></u>		<u><b>0.00</b></u>	<u><b>(301,198.00)</b></u>
<b>Subgroup : [A12] Other Current Liabilities</b>					
100320	Due To/from Medicaid	(301,476.00)		0.00	(301,476.00)
200015	Provider Tax Payable	(6,079.00)		0.00	(6,079.00)
200017	Insurance Payable	(31,157.00)		0.00	(31,157.00)
200026	Vol EE Benefits Payable	997.00		0.00	997.00
200028	Vol EE 401K Payable	(256.00)		0.00	(256.00)
200045	Union Dues Payable	(4,584.00)		0.00	(4,584.00)
200055	Rent Payable	(1,512,066.00)		0.00	(1,512,066.00)
200070	Patient Funds Liability	(45,079.00)		0.00	(45,079.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<u><b>(1,899,700.00)</b></u>		<u><b>0.00</b></u>	<u><b>(1,899,700.00)</b></u>
<b>Subgroup : [B3] Loans from Owners or Related Parties</b>					
100358	Due to/fr Bear Mt Staffing	(36,706.00)		0.00	(36,706.00)
100371	Due To/from JACC Healthcare	(458,375.00)		0.00	(458,375.00)
100392	Due To/From Windham	(26,061,261.00)		0.00	(26,061,261.00)
<b>Subtotal [B3] Loans from Owners or Related Parties</b>		<u><b>(26,556,342.00)</b></u>		<u><b>0.00</b></u>	<u><b>(26,556,342.00)</b></u>
<b>Subgroup : [B4] Other Long-Term Liabilities</b>					
200107	Note Payable SBA	(1,089,200.00)		0.00	(1,089,200.00)
<b>Subtotal [B4] Other Long-Term Liabilities</b>		<u><b>(1,089,200.00)</b></u>		<u><b>0.00</b></u>	<u><b>(1,089,200.00)</b></u>
<b>Total [33-34] Liabilities</b>		<u><b>(32,357,560.00)</b></u>		<u><b>0.00</b></u>	<u><b>(32,357,560.00)</b></u>
<b>Group : [35] Equity</b>					
<b>Subgroup : [B5] Cumulated Earnings</b>					
300040	Retained Earnings	3,626,267.00		0.00	3,626,267.00
<b>Subtotal [B5] Cumulated Earnings</b>		<u><b>3,626,267.00</b></u>		<u><b>0.00</b></u>	<u><b>3,626,267.00</b></u>
<b>Total [35] Equity</b>		<u><b>3,626,267.00</b></u>		<u><b>0.00</b></u>	<u><b>3,626,267.00</b></u>

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<b>Account</b>	<b>Description</b>	<b>ADJ</b>	<b>JE Ref #</b>	<b>RJE</b>	<b>FINAL</b>
		<u>9/30/2020</u>			<u>9/30/2020</u>
	<b>Sum of Account Groups</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>I.01</b>		
To allocate the PTO/ETO account				
510003	Benefits Expense - PTO ETO		66,311.00	
560100	Salaries - Infection Control		1,520.00	
590010	Salaries - Social Svc Dir		322.00	
500040	Salaries - Business Office			3,725.00
500050	Salaries - Admissions			772.00
520010	Salaries - Food Serv Dir			1,384.00
520020	Salaries - Cooks			2,783.00
520030	Salaries - Dietary Aides			5,568.00
530020	Salaries - Houskpg Staff			3,739.00
540020	Salaries - Laundry Staff			1,710.00
550010	Salaries - Maint Supervisor			1,249.00
560010	Salaries - DNS			5,040.00
560030	Salaries - RN Nursing Supervi			9,991.00
560040	Salaries - Nursing Scheduler			2,573.00
560060	Salaries - MDS Coordinator			1,270.00
560090	Salaries - Medical Records			613.00
562030	Salaries - LPN			5,634.00
562040	Salaries - CNA			12,690.00
570050	Salaries - PT			1,592.00
570055	Salaries - PT Aides			7.00
570100	Salaries - COTA			6,076.00
580010	Salaries - Activities Director			216.00
580020	Salaries - Activities -Staff			1,521.00
<b>Total</b>			<b>68,153.00</b>	<b>68,153.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>E.03 - 500240</b>		
To reclass dues and licenses from the subscriptions line				
Marcum 116	Chamber Dues		450.00	
500240	Dues & Subscriptions			450.00
<b>Total</b>			<b>450.00</b>	<b>450.00</b>
<b>Reclassifying Journal Entries JE # 7</b>		<b>E.03</b>		
To reclass accounting fees into correct line of cost report				
500320	Accounting Fees		356.00	
500340	Legal Fees			356.00
<b>Total</b>			<b>356.00</b>	<b>356.00</b>
<b>Reclassifying Journal Entries JE # 8</b>		<b>E.03</b>		
To reclass Podiatrist fees into correct line of cost report				
566020	Contract Svcs - Podiatrist		91.00	
566050	Contract Svcs - Physician			91.00
<b>Total</b>			<b>91.00</b>	<b>91.00</b>
<b>Reclassifying Journal Entries JE # 9</b>		<b>E.03</b>		
To reclass Contract RNs and Aides into correct lines of cost report				
Marcum 123	Contract RNs		29,780.00	
Marcum 124	Contract Aides		66,753.00	
562180	Contract Svcs - Nursing			96,533.00
<b>Total</b>			<b>96,533.00</b>	<b>96,533.00</b>



Provider Name: JACC Healthcare Center of Norwich  
Provider Number: 000010413  
Period Ended: 9/30/20

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:**