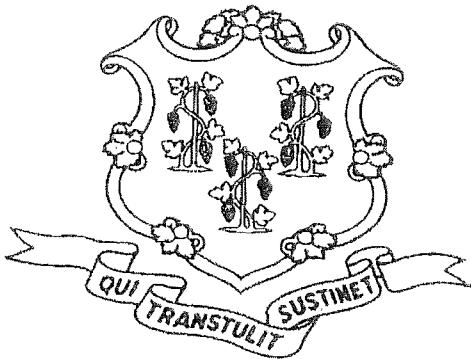


# State of Connecticut



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

Name of Facility (as licensed) JACC Healthcare Center of Danielson				
Address (No. & Street, City, State, Zip Code) 111 Westcott Road, Danielson, CT 06239				
Type of Facility				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)		
Report for Year Beginning 10/1/2018		Report for Year Ending 9/30/2019		

License Numbers:	CCNH 383940364	RHNS	(Specify)	Medicare Provider 07-5423
------------------	-------------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 20454	RHNS	ICF-IID
----------------------------	---------------	------	---------

### For Department Use Only

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

# Table of Contents

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

State of Connecticut

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

CSP-1 Rev.9/2002

**General Information**

Name of Facility (as licensed) JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page 1	of 37
---	--------------------------	------------------------------------	-----------	----------

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for JACC Healthcare Center of Danielson [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

{a} Subject to Desk Audit

Signed (Administrator)	Date	Signed (Owner)	Date
Printed Name (Administrator) Steven Barrett		Printed Name (Owner)	
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public			

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility JACC Healthcare Center of Danielson	Period Covered:		From 10/1/2018	To 9/30/2019
Address of Facility 111 Westcott Road, Danielson, CT 06239				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/6/2020		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

## General Information and Questionnaire

### Type of Facility - Organization Structure

	Phone No. of Facility (860) 774-9540	Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Danielson	Address (No. & Street, City, State, Zip) 111 Westcott Road, Danielson, CT 06239			
License Numbers:  Type of Facility (Check appropriate box(es))	CCNH 383940364	RHNS	(Specify)	Medicare Provider No. 07-5423
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No    If "Yes," explain fully. N/A				
<b>Administrator</b> Name of Administrator Steven Barrett              Nursing Home Administrator's License No.: 00141				
Other Operators/Owners who are assistant administrators (full or part time) of this facility. Name      License No.: N/A				

# **General Information and Questionnaire**

## **Partners/Members**

State of Connecticut

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

CSP-3A Rev. 10/2005

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page of 3A   37
---	--------------------------	------------------------------------	--------------------

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation N/A	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers N/A	Business Address	Title	No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares N/A			

State of Connecticut

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

CSP-3B Rev. 10/2005

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page of 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 Danielson	License No. 383940364	Report for Year Ended 9/30/2019			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> 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?				<input checked="" type="radio"/> Yes <input type="radio"/> 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	%**				
Shimshon Fisher	111 Westcott Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>		Loan	Page 34, Line B3	355,500	355,500
		<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.

\*\* 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 Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page 5	of 37
---	--------------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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.)

Yes       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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

① No

Total \*\*\*

10,726

\* 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	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Daniels	383940364	9/30/2019	7	37

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?

N/A

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blumenkrantz	9 e 40th St #6, New York, NY 10016
2 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
3 Saul N. Friedman & Co.	1333 60th St, Brooklyn, NY 11219
4	

**Services Provided by This Firm (*describe fully*)**

1	Bookkeeping	\$	500
2	Cost Reports / Medicaid Rate Consulting	\$	15,928
3	Monthly Financials / Bookkeeping	\$	29,400
4		\$	
		Charge for Services Provided	
		\$	45,828

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	Telephone Number
1 See Attached Page 7a	
2	
3	
4	
5	

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

1  
2  
3  
4  
5

**Services Provided by This Firm (*describe fully*)**

1	\$
2	\$
3	\$
4	\$
5	\$

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

Page 15, Line 1e

State of Connecticut

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

CSP-7 Rev. 6/95

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2018	Page 7a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Hall Booth Smith, P.C.	404-954-6921		
2	Kathleen Doherty, St Marshall			
3	Kevin Wakely, St. Marshall	203-672-3200		
4	LeClair Ryan			
5	Monetary Halachic Guidance	860-561-8700		
6	Peter Adomeit, Esq	860-702-3000		
7	Treasurer, St. of Ct	860-465-3049		
8	Windham-Colchester Probate	203-772-7700		
9	Murtha Cullina, LLP	717-233-4101		
10	Capozzi Adler, PC	617-367-2500		
11	Davis Malm & D'Agostine	860-740-1355		
12	Ford Harrison	847-933-9280		
13	Gutnicki LLP			
14	Goldman, Gruder & Woods	203-899-8900		
Address (No. & Street, City, State, Zip Code )				
1	191 Peachtree St, 2900, Atlanta, GA 30303			
2	55 Elm Street, Hartford, CT 06106			
3	55 Elm Street, Hartford, CT 06106			
4	1818 Market Street 26th Floor, Philadelphia, PA 19103			
5				
6	29 West Hartford, CT 06107			
7	55 Elm Street, Hartford, CT 06106			
8	979 Main St 2nd floor, Willimantic, CT 06226			
9	2 Whitney Ave, New Haven, CT 06510			
10	1200 Camp Hill Byp Ste 205, Camp Hill PA 17011			
11	1 Boston Place 37th Floor, Boston, MA 02108			
12	CityPlace II, 185 Asylum Street, Suite 610			
13	4711 Gold Rd. Suite 200, Skokie, IL 60076			
14	200 Connecticut Ave, Norwalk, CT 06854			
<b>Services Provided by This Firm (describe fully )</b>				
Vendor Lawsuit (Disallow)				\$ 8,782
Retainer (Disallow)				\$ 10,000
Property Tax Assesment Appeal				\$ 15,328
Conservatorship (Disallow)				\$ 3,112
Resident Matters				\$ 2,110
Department of Health Compliance Issues				\$ 1,630
Union Matters/Negotiations				\$ 12,600
Ethics Consulting				\$ 750
Arbitration (Disallow)				\$ 325
				Charge for Services Provided \$ 54,637
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 Danielson			License No. 383940364				Report for Year Ended 9/30/2019				Page 8 of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					190	190			190	190		
A. On last day of PREVIOUS report period	190	190							190	190		
B. On last day of THIS report period	190	190			190	190			190	190		
2. Number of Residents												
A. As of midnight of PREVIOUS report period									166	166		
B. As of midnight of THIS report period	168	168			166	166			168	168		
3. Total Number of Days Care Provided During Period												
A. Medicare	6,350	6,350			4,980	4,980			1,370	1,370		
B. Medicaid (Conn.)	44,908	44,908			33,353	33,353			11,555	11,555		
C. Medicaid (other states)												
D. Private Pay	3,543	3,543			2,569	2,569			974	974		
E. State SSI for RCH												
F. Other (Specify) Managed Medicare, Hospice, O	5,656	5,656			4,252	4,252			1,404	1,404		
G. Total Care Days During Period (3A thru F)	60,457	60,457			45,154	45,154			15,303	15,303		
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>	<b>60,457</b>	<b>60,457</b>			<b>45,154</b>	<b>45,154</b>			<b>15,303</b>	<b>15,303</b>		

## Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page 9	of 37
---	--------------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
If "YES", provide the following information:

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

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)
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	11	126		31				
Per Diem Rate								
a. One bed rm.	Various	254.36		350.00				
b. Two bed rms.	Various	244.09		350.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL		CCNH	RHNS	(Specify)
	A. Medicare - Part B	4,020	4,020		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		1,708	1,708		
2. Restorative Treatments					
C. Other		13,220	13,220		
D. <b>Total Physical Therapy Treatments</b>		18,948	18,948		
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B		485	485		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		100	100		
2. Restorative Treatments					
C. Other		651	651		
D. <b>Total Speech Therapy Treatments</b>		1,236	1,236		
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B		4,424	4,424		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		1,947	1,947		
2. Restorative Treatments					
C. Other		13,664	13,664		
D. <b>Total Occupational Therapy Treatments</b>		20,035	20,035		

## Report of Expenditures - Salaries &amp; Wages

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2019		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	155,231	2,120			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	356,698	17,637			
5. Dietary Service					
a. Head Dietitian	68,917	2,171			
b. Food Service Supervisor	52,836	2,065			
c. Dietary Workers	626,547	34,655			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	349,196	17,498			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	72,074	2,120			
b. Other Maintenance Workers	98,075	5,529			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	209,890	12,042			
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	215,775	4,261			
b. RN					
1. Direct Care	1,086,820	13,084			
2. Administrative**	213,165	26,639			
c. LPN					
1. Direct Care	1,621,280	55,241			
2. Administrative**	79,695	2,080			
d. Aides and Attendants	2,679,736	149,921			
e. Physical Therapists	400,555	12,236			
f. Speech Therapists	88,568	1,819			
g. Occupational Therapists	441,801	15,013			
h. Recreation Workers	169,704	8,679			
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	92,384	4,174			
n. Marketing					
o. Other (Specify)	5,591	213			
See Attached Schedule					
<b>A-13. Total Salary Expenditures</b>	<b>9,084,538</b>	<b>389,197</b>			

\* 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)**

**Schedule of Other Fees (Page 13)**

State of Connecticut

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

CSP-11 Rev. 10/2005

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

Name of Facility JACC Healthcare Center of Danielson				License No. 383940364		Report for Year Ended 9/30/2019			Page 11	of 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.

State of Connecticut

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

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended 9/30/2019			Page 12	of 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>										
Steven Barrett	155,231			Non Discriminatory	Administrator	2,120		N/A		
<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 JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019		Page 13	of 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</b> (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	16,224	130				
3. Pharmacist	35,278	288				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	56,793	282				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	66,000	159				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	8,000	25				
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						
2. Administrative***	31,345	549	Estimate			
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	7,625					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>221,265</b>	<b>1,433</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 Danielson		License No. 383940364		Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Health Drive, 888 Worcester St. Ste. 130, Wellesley, MA 02482-3744	Dental svs for Res	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ProCare, 110 Bi-County Blvd, East Farmingdale, NY 11735	Pharmacist Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Health Drive Podiatry, 888 Worcester St. Ste 130, Wellesley, MA 02482	Podiatrist Sv	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Grandison Mgt, 1413 38th St, Brooklyn, NY 11218	P.T. for residents	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
James Alessandro, P.O. Box 6, Pomfret Ctr, CT 06259	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lisa Meadows, 11 Fox Hill Drive, Stafford Springs, CT 06076	MDS Oversight	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Dysphagia Experts, 21 Waterville Rd, Avon, CT 06001	Swallowing Evaluations	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ACG, 23 Nutmeg Valley Rd, Wolcott, CT 06716	Respiratory Sv	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Steve Hirsch Consulting LLC, Ste 209, Foundation Valley, CA 92708	Purchased Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
HealthPro Management Serv, 307 International Circle, Suite 100	Purchased Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Posh Consulting, 4174 148th Ave NE, Redmond, WA 98052	Purchased Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Anne C. Kluetsch	RN Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* 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
	383940364	9/30/2019		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 272,536	272,536			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 104,361	104,361			
4. Social Security (F.I.C.A.)	\$ 700,073	700,073			
5. Health Insurance	\$ 1,808,140	1,808,140			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 600,395	600,395			
8. Uniform Allowance	\$ 58,476	58,476			
9. Other (Specify) See Attached Schedule	\$ 102,329	102,329			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 498,855	498,855			
d. Accounting and Auditing	\$ 45,828	45,828			
e. Legal (Services should be fully described on Page 7)	\$ 54,637	54,637			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 36,770	36,770			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 38,421	38,421			
2. Cellular Phones	\$ 4,500	4,500			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax )	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$ 69,699	69,699			
3. Resident Day User Fee	\$ 1,065,321	1,065,321			
<b>Subtotal</b>	\$ 5,460,341	5,460,341			

\* 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

Attachment Page 15

## **Schedule of Other Employee Benefits**

### Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Sales Tax	\$ 69,699		
<b>Total</b>	\$ 69,699	\$ -	\$ -

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
	<b><i>Subtotals Brought Forward:</i></b>	5,460,341	5,460,341		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	22,859	22,859		
5. Education Expenses Related to Seminars and Conventions	\$	2,910	2,910		
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	\$	39,334	39,334		
4. Fund-Raising***	\$				
5. Medical Records	\$	5,580	5,580		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	4,984	4,984		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	508	508		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	240	240		
9. Subscriptions	\$	3,577	3,577		
10. Contributions*** See Attached Schedule	\$	49,970	49,970		
11. Services Provided by Contract ( <i>Specify and Complete     Schedule C-2, Page 21 for each firm or individual</i> )	\$	93,041	93,041		
12. Administrative Management Services**	\$	221,824	221,824		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	192,072	192,072		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	<b>6,097,240</b>	<b>6,097,240</b>		

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

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

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

**Schedule of Other Travel and Entertainment**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
	0		
Advertising - Promotional	\$ 39,334		
<b>Total Other Advertising</b>	<b>\$ 39,334</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
	0		
CTAHF	\$ 508		
<b>Total Dues</b>	<b>\$ 508</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
	0		
Charitable (Disallow)	49,970		
<b>Total Contributions</b>	<b>\$ 49,970</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
	0		
Bank Charges	\$ 9,824		
Licenses & Permits	\$ 1,285		
Small Equipment Purchase	\$ 24,113		
Fines & Penalties (Disallow)	\$ 30		
Employee Physicals	\$ 5,706		
Purchasing Consulting Services	\$ 147,190		
Annual Credit Card Fees	\$ 3,924		
<b>Total Other Administrative and General</b>	<b>\$ 192,072</b>	<b>\$ -</b>	<b>\$ -</b>

State of Connecticut

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

CSP-17 Rev. 10/97

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Sam Krohn	154,000	Oversees day to day operations	Page 16, Line M12
Jennifer Simon LLC	67,824	Back Office Work	Page 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
		9/30/2019		18   37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 392,193	392,193		
2. Non-Food Supplies	\$			
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 964	964		
c. Other (Specify) _____	\$ 53,604	53,604		
Other Dietary Supplies				
2D. <b>Total Dietary Expenditures</b> (2a + b + c + d)	\$ 446,761	446,761		
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 JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$	7,904	7,904	
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	2,571	2,571	
c. Other (Specify) Other Supplies	\$	6,021	6,021	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>16,496</b>	<b>16,496</b>	
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
		9/30/2019		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 21,001	21,001		
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
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.	\$ 1,689	1,689		
C. Other ( <i>Specify</i> )	\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c )</b>	\$	<b>22,690</b>	<b>22,690</b>		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	438,276	438,276		
b. Medicine Cabinet Drugs	\$	7,131	7,131		
c. Medical and Therapeutic Supplies	\$	194,683	194,683		
d. Ambulance/Limousine***	\$	47,153	47,153		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	23,352	23,352		
f. X-rays and Related Radiological Procedures***	\$	28,933	28,933		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	19,782	19,782		
i. Recreation	\$	30,520	30,520		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other ( <i>Specify</i> )****	\$	23,711	23,711		
See Attached Schedule					
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>813,541</b>	<b>813,541</b>		

\* 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**

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

\* 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 JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 47,356	47,356				
b. Heat	\$ 166,298	166,298				
c. Light & Power	\$ 673	673				
d. Water	\$ 83,668	83,668				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 10,726	10,726				
f. Other ( <i>itemize</i> )	\$ 64,399	64,399				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 373,120	373,120				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 106,686	106,686				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 5,685	5,685				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 112,371	112,371				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 10,599	10,599				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 10,599	10,599				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 962,270	962,270				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 147,247	147,247				
c. Personal property taxes	\$ 15,757	15,757				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 1,248,244	1,248,244				

\* 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**

## Depreciation Schedule

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

\*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>				
	Water heater invoice attached	\$ 28,422	10	\$ 2,842
	Rebate for above	\$ (2,500)	10	\$ (250)
	acme contractor asbestos removal	\$ 2,200	10	\$ 220
	patterson design resident rooms new flooring	\$ 10,000	5	\$ 2,000
	patterson design resident rooms new flooring	\$ 20,000	5	\$ 4,000
	acme contractor asbestos removal	\$ 2,200	10	\$ 220
	encore new heads for sprinkler sysystem invoice attached	\$ 5,879	10	\$ 588
	H& E enterprises new doors	\$ 2,200	10	\$ 220
	H& E enterprises tile installation in kitchen	\$ 2,700	10	\$ 270
<b>Total additions for Building Improvements</b>		\$ 71,101		\$ 10,110
<b>Deletions:</b>				*
<b>Total deletions for Building Improvements</b>		\$ -		\$ -

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

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

Total deletions for Non-Movable Equipment	\$ -	\$ -	**
---	------	------	----

Attachment Pages 23 24

\*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>				
	Beds	\$ 1,375	5	\$ 138
	Bladder Scanner	\$ 9,230	5	\$ 769
	Ice Machine	\$ 5,053	10	\$ 337
	Floor Lift	\$ 1,336	5	\$ 45
<b>Total additions for Movable Equipment</b>		\$ 16,994		\$ 1,289 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

State of Connecticut

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility JACC Healthcare Center of Danielson			License No. 383940364		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var.	Var.	Various	73,685	21,040	S/L		10,599	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									10,599
D. Total Amortization									10,599

\* 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 Danielson

## Cost Report Year 2019

## Medicaid Cost Report - Depreciation Summary

	Historical Cost	Method	Life	9/30/2016 Accumulated Depreciation	9/30/2017 Depreciation Expense	9/30/2017 Accumulated Depreciation	9/30/2018 Depreciation Expense	9/30/2018 Accumulated Depreciation	9/30/2019 Depreciation Expense	9/30/2019 Accumulated Depreciation	NBV	
<b>Building Improvement</b>												
<i>2016 Additions</i>												
Sign	16,750	S/L	10	1,675	1,675	3,350	1,675	5,025	1,675	6,700	10,050	
Dining Room Renovations	50,000	S/L	20	2,500	2,500	5,000	2,500	7,500	2,500	10,000	40,000	
<b>Total Additions 2016</b>	<b>66,750</b>			<b>4,175</b>	<b>4,175</b>	<b>8,350</b>	<b>4,175</b>	<b>12,525</b>	<b>4,175</b>	<b>16,700</b>	<b>50,050</b>	
<i>2017 Additions</i>												
Renovation	50,000	S/L	8	-	5,208	5,208	6,250	11,458	6,250	17,708	32,292	
HD Supply	5,655	S/L	8	-	531	531	707	1,238	707	1,945	3,709	
Asbestos Abatement	8,000	S/L	8	-	667	667	1,000	1,667	1,000	2,667	5,333	
Renovation	102,880	S/L	8	-	8,573	8,573	12,860	21,433	12,860	34,293	68,587	
Renovation	37,720	S/L	8	-	3,143	3,143	4,715	7,858	4,715	12,573	25,147	
Architectural Drawings	5,800	S/L	8	-	483	483	725	1,208	725	1,933	3,867	
Commercial Doors	4,165	S/L	8	-	347	347	521	868	521	1,389	2,776	
American Express	3,060	S/L	8	-	255	255	383	638	383	1,021	2,039	
New Counter Tops	5,315	S/L	8	-	443	443	664	1,107	664	1,771	3,544	
American Express	2,110	S/L	8	-	176	176	264	440	264	704	1,406	
Renovation	64,300	S/L	8	-	4,689	4,689	8,038	12,727	8,038	20,765	43,535	
American Express	2,888	S/L	8	-	181	181	361	542	361	903	1,986	
American Express	1,194	S/L	8	-	75	75	149	224	149	373	821	
Commercial Doors	5,285	S/L	8	-	275	275	661	936	661	1,597	3,688	
American Express	1,413	S/L	8	-	59	59	177	236	177	413	1,000	
Renovation	222,285	S/L	8	-	6,946	6,946	27,786	34,732	27,786	62,518	159,767	
P&I Sprinkler	3,162	S/L	8	-	66	66	395	461	395	856	2,306	
Asbestos Abatement	34,650	S/L	8	-	361	361	4,331	4,692	4,331	9,023	25,627	
New Windows	6,762	S/L	8	-	644	644	845	1,489	845	2,334	4,428	
<b>Total Additions 2017</b>	<b>566,643</b>				<b>33,122</b>	<b>33,122</b>	<b>70,832</b>	<b>103,954</b>	<b>70,832</b>	<b>174,786</b>	<b>391,858</b>	
<i>2018 Additions</i>												
Asbestos Removal	14,850	S/L	8	-	-	-	1,856	1,856	1,856	3,712	11,138	
Shower Rooms Renovation Project	130,000	S/L	8	-	-	-	16,250	16,250	16,250	32,500	97,500	
AC Units	27,703	S/L	8	-	-	-	3,463	3,463	3,463	6,926	20,777	
<b>Total Additions 2018</b>	<b>172,553</b>						<b>21,569</b>	<b>21,569</b>	<b>21,569</b>	<b>43,138</b>	<b>129,415</b>	
<i>2019 Additions</i>												
Water heater invoice attached	28,422	S/L	10	-	-	-	-	-	-	2,842	2,842	25,580
Rebate for above	(2,500)	S/L	10	-	-	-	-	-	-	(250)	(250)	(2,250)
acme contractor asbestos removal	2,200	S/L	10	-	-	-	-	-	-	220	220	1,980
patterson design resident rooms new flooring	10,000	S/L	5	-	-	-	-	-	-	2,000	2,000	8,000
patterson design resident rooms new flooring	20,000	S/L	5	-	-	-	-	-	-	4,000	4,000	16,000
acme contractor asbestos removal	2,200	S/L	10	-	-	-	-	-	-	220	220	1,980
encore new heads for sprinkler system invoice attached	5,879	S/L	10	-	-	-	-	-	-	588	588	5,291
H& E enterprises new doors	2,200	S/L	10	-	-	-	-	-	-	220	220	1,980
H& E enterprises tile installation in kitchen	2,700	S/L	10	-	-	-	-	-	-	270	270	2,430
<b>Total Additions 2019</b>	<b>71,101</b>									<b>10,110</b>	<b>10,110</b>	<b>60,991</b>
<b>Total Building Improvement</b>	<b>877,047</b>			<b>4,175</b>	<b>37,297</b>	<b>41,472</b>	<b>96,576</b>	<b>138,048</b>	<b>106,686</b>	<b>244,734</b>	<b>632,314</b>	

**Moveable Equipment**

*2015 Additions*

Grab Bars	5,151	S/L	15	686	343	1,029	343	1,372	343	1,715	3,436
Time Clock	1,952	S/L	10	390	195	585	195	780	195	975	977
Server	2,825	S/L	5	1,130	565	1,695	565	2,260	565	2,825	-
Wireless Routers	1,535	S/L	5	614	307	921	307	1,228	307	1,535	-
<b>Total Additions 2015</b>	<b>11,463</b>			<b>2,821</b>	<b>1,410</b>	<b>4,231</b>	<b>1,410</b>	<b>5,641</b>	<b>1,410</b>	<b>7,051</b>	<b>4,412</b>

*2016 Additions*

Freezer	1,569	S/L	15	105	105	210	105	315	105	420	1,149
Oxygen Concentrator	4,977	S/L	7	711	711	1,422	711	2,133	711	2,844	2,133
Ice Machine	5,110	S/L	10	511	511	1,022	511	1,533	511	2,044	3,066
<b>Total Additions 2016</b>	<b>11,656</b>			<b>1,327</b>	<b>1,327</b>	<b>2,654</b>	<b>1,327</b>	<b>3,981</b>	<b>1,327</b>	<b>5,308</b>	<b>6,348</b>

*2017 Additions*

Compact Water Booster	2,527	S/L	7	-	180	180	361	541	361	902	1,624
Water Cooler	2,066	S/L	7	-	49	49	295	344	295	639	1,427
Ice Bin	722	S/L	7	-	17	17	103	120	103	223	499
Garbage Disposal	1,379	S/L	7	-	33	33	197	230	197	427	952
Computer Equipment	35	S/L	7	-	2	2	5	7	5	12	23
<b>Total Additions 2017</b>	<b>6,730</b>			<b>-</b>	<b>282</b>	<b>282</b>	<b>961</b>	<b>1,243</b>	<b>961</b>	<b>2,204</b>	<b>4,526</b>

*2018 Additions*

Ultrasound Equipment	2,887	S/L	7	-	-	-	412	412	412	824	2,063
Floor Wax Machine	1,999	S/L	7	-	-	-	286	286	286	572	1,427
<b>Total Additions 2018</b>	<b>4,886</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>698</b>	<b>698</b>	<b>698</b>	<b>1,396</b>	<b>3,490</b>

*2018 Additions*

Beds	1,375	S/L	5	-	-	-	138	138	138	1,237
Bladder Scanner	9,230	S/L	5	-	-	-	769	769	769	8,461
Ice Machine	5,053	S/L	10	-	-	-	337	337	337	4,716
Floor Lift	1,336	S/L	5	-	-	-	45	45	45	1,291
<b>Total Additions 2018</b>	<b>16,994</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>1,289</b>	<b>1,289</b>	<b>1,289</b>	<b>15,705</b>

**Total Moveable Equipment**

<b>51,728</b>	<b>4,147</b>	<b>3,019</b>	<b>7,166</b>	<b>4,396</b>	<b>11,562</b>	<b>5,685</b>	<b>17,247</b>	<b>34,481</b>
---------------	--------------	--------------	--------------	--------------	---------------	--------------	---------------	---------------

<b>928,775</b>	<b>8,322</b>	<b>40,316</b>	<b>48,638</b>	<b>100,972</b>	<b>149,610</b>	<b>112,371</b>	<b>261,981</b>	<b>666,795</b>
----------------	--------------	---------------	---------------	----------------	----------------	----------------	----------------	----------------

	Prior Year	Current Year
Net Book Value per Trial Balance	A.01	692,935
Net Book Value per C/R Depreciation	B.01	691,070
Variance		666,794
Software (Net)	A.01	1,865
CR vs. TB Adjustment page 31 of the Cost Report	B.01	3,926

	Per TTB	Per Marcum	
		Above	Variance
Building Improvement	103,256	106,686	
Moveable Equipment	7,053	5,685	
<b>Depreciation Adjustment - Page 36 of the Cost Report</b>	<b>110,309</b>	<b>112,371</b>	<b>(2,062)</b>

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page 25	of 37
---	--------------------------	------------------------------------	------------	----------

11. Property Questionnaire

**Part A**

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

Yes

No

If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or  
business association to any person or organization from whom buildings are leased, then it is considered a  
related party transaction.

Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity				
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

**Part C - Arms-Length Leases for Real Property Improvements Only**

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
Danielson Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	111 Westcott Road, Danielson, CT 06239-9292	09/01/15	10 Years	962,270

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 9/30/2019			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page )

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 27	of 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) Insurance Financing / Credit Card / Loan Interest		\$	13,608	13,608		
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)		\$	13,608	13,608		
14. Insurance						
a. Insurance on Property (buildings only)		\$	111,098	111,098		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	9,070	9,070		
D&O Insurance						
14d. <b>Total Insurance Expenditures</b> (14a + b + c)		\$	120,168	120,168		
15. <b>Total All Expenditures</b> (A-13 thru C-14)		\$	18,457,671	18,457,671		

## **D. Adjustments to Statement of Expenditures**

Name of Facility JACC Healthcare Center of Danielson				License No. 383940364	Report for Year Ended 9/30/2019		Page 28	of 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	\$ 441,801	441,801			
4.			Other - See attached Schedule	\$ 15,311	15,311			
<b>Page 13 - Professional Fees</b>								
5.	13	B8c	Resident Care Physicians **	\$ 8,000	8,000			
6.			Occupational Therapy	\$				
7.			Other - See attached Schedule	\$				
<b>Pages 15 &amp; 16 - Administrative and General</b>								
8.			Discriminatory Benefits	\$				
9.	15	1c	Bad Debts	\$ 498,855	498,855			
10.			Accounting	\$				
10a.			Legal	\$ 22,219	22,219			
11.			Telephone	\$				
12.	15	1H2	Cellular Telephone	\$ 3,060	3,060			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$				
14.			Gifts, flowers and coffee shops	\$				
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$				
16.			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 *	\$ 39,334	39,334			
19.			Income Tax / Corporate Business Tax	\$				
20.	16	m10	Fund Raising / Contributions	\$ 49,970	49,970			
21.			Unallowable Management Fees	\$				
22.			Barber and Beauty	\$				
23.			Other - See attached Schedule	\$ 69,729	69,729			
<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)				\$ 1,148,279	1,148,279			

\* 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)
10	B12o	Respiratory Therapist	\$ 5,591		
13	11a2	Swallowing Diagnostic	\$ 9,720		
<b>Total Other Salaries Adjustment</b>			\$ 15,311	\$ -	\$ -

### Schedule of Fees Adjustments

### **Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines & Penalties	\$ 30		
15	1k2	Prior Period Use Tax	\$ 69,699		
<b>Total Other A&amp;G Adjustments</b>			\$ 69,729	\$ -	\$ -

State of Connecticut

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

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of	
JACC Healthcare Center of Danielson			383940364	9/30/2019		29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 1,148,279	1,148,279		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 438,276	438,276		
28.	20	5d	Ambulance/Limousine	\$ 47,153	47,153		
29.	20	5f	X-rays, etc	\$ 28,933	28,933		
30.	20	5h	Laboratory	\$ 19,782	19,782		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 23,352	23,352		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 29,488	29,488		
<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	\$			
<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	\$ 27,656	27,656		
<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>			\$ 1,762,919	\$ 1,762,919			

\*\*\* 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	5i	Cable Television Disallowance (See Attached)	\$ 11,420		
20	5i	Occupational Therapy - M MA	\$ 1,051		
20	5i	Med Equip Rental	\$ 9,166		
20	5i	Patient Consolidated Bill	\$ 6,604		
20	5i	Occupational Therapy Supplies	\$ 1,247		
<b>Total Other Ancillary Costs</b>			\$ 29,488	\$ -	\$ -

### **Schedule of Excess Movable Equipment Depreciation**

**Schedule of Other Property Adjustments**

### Schedule of Other - Indirect Adjustments

Total Other Adjustments \$ - \$ - \$ -

age 29

**Schedule of Other - Miscellaneous Administrative Adjustments**

**Page Ref** **Line Ref** **Description** **CCNH** **RHNS** **(Specify)**

**Schedule of Other - Direct Adjustments**

Attachment Page 29

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Financing Insurance Interest	\$ 220		
27	12D	Interest on Credit Cards	\$ 8,469		
27	14c3	D&O Insurance	\$ 9,070		
30	IV 8	Miscellaneous Revenue	\$ 9,661		
30	IV 4	Rental of TV and Cable Services	\$ 236		
<b>Total Other Adjustments</b>			<b>\$ 27,656</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Unallowable Building Interest**

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page of 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> )	\$ 15,636,595	15,636,595			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,583,867)	(4,583,867)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,993,322	1,993,322			
b. Medicare Room and Board Contractual Allowance **	\$ 1,745,370	1,745,370			
4. a. Private-Pay Residents and Other	\$ 3,593,854	3,593,854			
b. Private-Pay Room and Board Contractual Allowance **	\$ 43,032	43,032			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 363,306	363,306			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 31,625	31,625			
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	\$ 952,908	952,908			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 110,080	110,080			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 163,083	163,083			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 12,098	12,098			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,082,303	1,082,303			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 136,663	136,663			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (2,105,894)	(2,105,894)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (272,540)	(272,540)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 18,901,938	18,901,938			
<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	\$ 236	236			
5. Interest Income ( <i>Specify</i> )	\$ 754	754			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 21,172	21,172			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 22,162	22,162			
<b>VI. Total All Revenue</b> (III +V)	\$ 18,924,100	18,924,100			

\* 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	X-Ray - MA	0		
30 II 6a	Contractual Allow (Ancill) MA	11,159		
30 II 6a	Contract Allow (Ancill) Med B	(2,028,459)		
30 II 6a	Sequester Med B	(83,635)		
		(4,959)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (2,105,894)</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Contractual Allowance	0		
30 II 6b	X Ray - MD	(272,615)		
		75		
<b>Total Other Resident Revenue</b>		<b>\$ (272,540)</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income	0			
		\$ 754			
<b>Total Interest Income</b>		<b>\$ 754</b>	<b>\$ -</b>	<b>\$ -</b>	

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Miscellaneous Revenue	0		
30 IV 8	Prior Period Expense	\$ 9,661		
		\$ 11,511		
<b>Total Other Revenue</b>		<b>\$ 21,172</b>	<b>\$ -</b>	<b>\$ -</b>

**G. Balance Sheet**

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	354,707
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,975,453
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	75,040
a. Prepaid Workers Comp	41,006			
b. Prepaid Insurance	26,116			
c. Prepaid Partnership Tax	7,918			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	13,911
8. Other Current Assets ( <i>itemize</i> )			\$	78,090
Allowance for Doubtful Accounts	55,790			
Utilities Deposit	3,920			
Prior Owner Revenue	18,380			
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	3,497,201
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	877,047	\$	632,313
	Accum. Depreciation	244,734	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	51,730	\$	34,481
	Accum. Depreciation	17,249	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	3,926
F/S vs. C/R	3,926			
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	670,720

\* 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

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

Page Ref Line Ref Description

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

Page Ref	Line Ref	Description
----------	----------	-------------

**Schedule of Other Assets Page 32 Line D7**

Page Ref Line Ref Description

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

Page Ref Line Ref Description

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

Page Ref Line Ref Description

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

Page Ref Line Ref Description

State of Connecticut

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

CSP-32 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2019	32	37
Account				Amount
Total Brought Forward:				\$ 4,167,921
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				\$
2. Escrow Deposits				\$
3. Organization Expense	*Historical Cost			\$
	Accum. Depreciation			Net
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care ( <i>itemize</i> )				\$
6. Loans to Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )				\$ 60,845
Due from Landlord	18,800			
Lease Acquisition Cost (Net)	42,045			
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				\$ 60,845
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				\$ 4,228,766

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

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page 33	of 37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$ 2,108,210	
2. Notes Payable ( <i>itemize</i> )			\$	
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> )			\$ 514,349	
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$ 24,231	
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable ( <i>Current Portion</i> )			\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )			\$	
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities ( <i>itemize</i> )			\$ 336,874	
Accrued Provider Tax Payable			274,710 Accrued Employee Ins. 657	
Accrued Accounting Fees			12,500 Patient Refund (49,320)	
Accrued Health & Welfare			99,256	
Union Dues Withholding			(929) See Schedule	
<b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)			\$ 2,983,664	

\* 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 Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount
Total Brought Forward:				2,983,664
<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> )				\$ 355,500
Name and Address of Lender	Amount	Loan Date		
Shimshone Fisher	355,500	On-Going		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 560,750
Due to 3rd Party A	47,500			
Due to 3rd Party B	513,250			
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 916,250
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,899,914

## G. Balance Sheet (cont'd)

### Reserves and Net Worth

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page 35	of 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				\$ 1,500,000
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ (1,639,639)
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$ 468,491
7. Total Net Worth				\$ 328,852
<b>C. Total Reserves and Net Worth</b>				\$ 328,852
<b>D. Total Liabilities, Reserves, and Net Worth</b>				\$ 4,228,766

## H. Changes in Total Net Worth

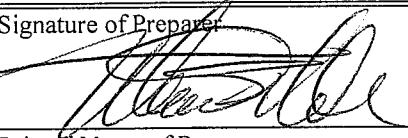
Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	299,805
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	18,924,100
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	18,455,609
D. Net Income or Deficit			\$	468,491
E. Balance			\$	768,296
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenditures Per Pg. 27	\$18,457,671			
Dep Adjustment	\$(2,062)			
Total Expenditures	\$18,455,609			
2. Other ( <i>itemize</i> )				
Prior Period Adjustment	(389,444)			
F-3. Total Additions			\$	(389,444)
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address (No., City, State, Zip)	Title	Amount		
2. Other Withdrawals ( <i>Specify</i> )			\$	50,000
Purpose	Amount			
Partner Draw	50,000			
3. Total Deductions			\$	50,000
H. Balance at End of Period	09/30/19		\$	328,852

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

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2019	37	37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

### Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title Principal	Date Signed 21/13/20
Printed Name of Preparer Matthew S. Baylack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Sam Fisher		Phone Number 860-774-9540
Contact Email Address sfisher@davisplacehcc.com		