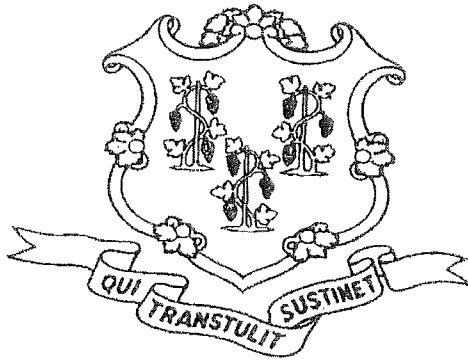


State of Connecticut



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) <input type="checkbox"/> Rest Home with Nursing 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
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Medicaid Provider Numbers:	CCNH 20454	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

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
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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
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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 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:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment		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. Total Wages Paid \$			
7. Total salaries paid \$			
8. Total Wages and Salaries Paid (As per page 10 of Report) \$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (860) 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:		CCNH 383940364	RHNS	(Specify)	Medicare Provider No. 07-5423
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input 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					
Administrator					
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 Corporate Owners

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	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	
N/A				
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
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
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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? 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.

Name of Facility			License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Danielson			383940364	9/30/2019			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
ECOLAB, Inc., 370 N. Wabasha Street, St. Paul, MN 55102	<input type="radio"/>	<input checked="" type="radio"/>	Dishmachine	02/09/15	On-going	3,533	3,533	
Greatamerica Financial	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/07/16	48 Months	6,823	6,823	
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	09/09/15	39 Months	370	370	
	<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"/>						
							Total ***	10,726

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes 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 JACC Healthcare Center of Daniel	License No. 383940364	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

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	\$
	Charge for Services Provided
	\$

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 Danielson		License No. 383940364	Report for Year Ended 9/30/2018	Page 7a	of 37
Legal Services Information					
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				
4	LeClair Ryan		203-672-3200		
5	Monetary Halachic Guidance				
6	Peter Adomeit, Esq		860-561-8700		
7	Treasurer, St. of Ct		860-702-3000		
8	Windham-Colchester Probate		860-465-3049		
9	Murtha Cullina, LLP		203-772-7700		
10	Capozzi Adler, PC		717-233-4101		
11	Davis Malm & D'Agostine		617-367-2500		
12	Ford Harrison		860-740-1355		
13	Gutnicki LLP		847-933-9280		
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				
Services Provided by This Firm (describe fully)					
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		License No.			Report for Year Ended				Page	of			
JACC Healthcare Center of Danielson		383940364			9/30/2019				8	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	190	190			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. Total Resident Days (3G + 4A + 4B)	60,457	60,457			45,154	45,154			15,303	15,303			

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

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

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

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

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

Item	Medicare		Medicaid		Self-Pay		Other State Assisted		
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	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. Total Physical Therapy Treatments	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. Total Speech Therapy Treatments	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. Total Occupational Therapy Treatments	20,035	20,035		

Report of Expenditures - Salaries & Wages

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	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
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)						
See Attached Schedule	5,591	213				
A-13. Total Salary Expenditures	9,084,538	389,197				

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Respiratory Therapist	\$ 5,591	213				
Total	\$ 5,591	213	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Contracted Services	\$ 7,625	Monthly				
Total	\$ 7,625	-	\$ -	-	\$ -	-

**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 Danielson				383940364	9/30/2019				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* 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 Danielson				383940364	9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Steven Barrett	155,231			Non Discriminatory	Administrator	2,120		N/A		
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	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-13 Total Fees Paid in Lieu of Salaries	221,265	1,433				

* 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 svcs 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 Svcs	<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 Svcs	<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"/>		
		<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 Danielson	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 (<i>Specify</i>) 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 (<i>Services should be fully described on Page 7</i>)	\$ 54,637	54,637			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
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 (<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	\$ 69,699	69,699			
3. Resident Day User Fee	\$ 1,065,321	1,065,321			
Subtotal	\$ 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**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Employee Benefits - Non Pr (further info will be provided upon aud	\$ 19,695		
Union Training	\$ 82,634		
Total	\$ 102,329	\$ -	\$ -

Schedule of Other Taxes

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

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 Danielson	383940364	9/30/2019	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	5,460,341	5,460,341		
l. 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 (not purchase or depreciation)	\$			
7. Other (Specify) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (all such expenses)	\$			
2. Advertising Telephone Directory (all such expenses)***	\$			
3. Advertising Other (Specify)*** 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 (Specify) 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 (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 93,041	93,041		
12. Administrative Management Services**	\$ 221,824	221,824		
13. Other (Specify) See Attached Schedule	\$ 192,072	192,072		
C-14 Total Administrative & General Expenditures	\$ 6,097,240	6,097,240		

* 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		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CTAHF	\$ 508		
Total Dues	\$ 508	\$ -	\$ -

Schedule of Contributions

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

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		
Total Other Administrative and General	\$ 192,072	\$ -	\$ -

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
JACC Healthcare Center of Danielson		383940364	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) _____ Other Dietary Supplies	\$ 53,604	53,604			
2D. Total Dietary Expenditures (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		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2019	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
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 (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	2,571	2,571		
c. Other (Specify) Other Supplies	\$	6,021	6,021		
3D. Total Laundry Expenditures (3a + b + c)	\$	16,496	16,496		
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 Danielson		383940364	9/30/2019		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	21,001	21,001		
	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>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	22,690	22,690		
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>)**** See Attached Schedule	\$	23,711	23,711		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	813,541	813,541		

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

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

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

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

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

Name of Facility JACC Healthcare Center of Danielson			License No. 383940364	Report for Year Ended 9/30/2019	Page of 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
Steve Hirsch Consulting LLC	Ste 209, Foundation Valley, CA 92708	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchased Consultant	17,200			16	m13
Posh Consulting	4174 148th Ave NE, Redmond, WA 98052	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Back Office Help Accounting/Billing	129,990			16	m13
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2019			22	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. Total Maint. & Operating Expense (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. Total Depreciation Costs (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. Total Amortization Costs (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. Total Property Expenses (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

Description	CCNH	RHNS	(Specify)
	0		
Contract Services (None over 10k)	\$ 19,979		
Groundskeeping / Snow (No single vendor over 10k)	\$ 15,143		
Trash Removal	\$ 28,674		
Medical Waste	\$ 603		
Total Other Repairs and Maintenance	\$ 64,399	\$ -	\$ -

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

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

*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
Additions:				
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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	Variou	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	
Building Improvement												
<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	
Total Additions 2016	66,750			4,175	4,175	8,350	4,175	12,525	4,175	16,700	50,050	
<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&J 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	
Total Additions 2017	566,643			-	33,122	33,122	70,832	103,954	70,832	174,786	391,858	
<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	
Total Additions 2018	172,553			-	-	-	21,569	21,569	21,569	43,138	129,415	
<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 sysytem 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	
Total Additions 2019	71,101			-	-	-	-	-	10,110	10,110	60,991	
Total Building Improvement	877,047			4,175	37,297	41,472	96,576	138,048	106,686	244,734	632,314	

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	-
Total Additions 2015	11,463			2,821	1,410	4,231	1,410	5,641	1,410	7,051	4,412
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
Total Additions 2016	11,656			1,327	1,327	2,654	1,327	3,981	1,327	5,308	6,348
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
Total Additions 2017	6,730			-	282	282	961	1,243	961	2,204	4,526
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
Total Additions 2018	4,886			-	-	-	698	698	698	1,396	3,490
2018 Additions											
Beds	1,375	S/L	5	-	-	-	-	-	138	138	1,237
Bladder Scanner	9,230	S/L	5	-	-	-	-	-	769	769	8,461
Ice Machine	5,053	S/L	10	-	-	-	-	-	337	337	4,716
Floor Lift	1,336	S/L	5	-	-	-	-	-	45	45	1,291
Total Additions 2018	16,994			-	-	-	-	-	1,289	1,289	15,705
Total Moveable Equipment	51,728			4,147	3,019	7,166	4,396	11,562	5,685	17,247	34,481
Total for 2019	928,775			8,322	40,316	48,638	100,972	149,610	112,371	261,981	666,795

		Prior Year	Current Year
Net Book Value per Trial Balance	A.01	692,935	670,720
Net Book Value per C/R Depreciation	B.01	691,070	666,794
Variance		1,865	3,925.56
Software (Net)	A.01	-	-
CR vs. TB Adjustment page 31 of the Cost Report	B.01	1,865	3,926

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
JACC Healthcare Center of Daniels		383940364		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Insurance Financing / Credit Card / Loan Interest				\$	13,608	13,608	
13. Total All Interest Expense (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) D&O Insurance				\$	9,070	9,070	
14d. Total Insurance Expenditures (14a + b + c)				\$	120,168	120,168	
15. Total All Expenditures (A-13 thru C-14)				\$	18,457,671	18,457,671	

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
JACC Healthcare Center of Danielson			383940364	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 441,801	441,801		
4.			Other - See attached Schedule	\$ 15,311	15,311		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 8,000	8,000		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
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		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 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		
Total Other Salaries Adjustment			\$ 15,311	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

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

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		
Page 20 - Resident Care Supplies***							
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		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
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		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 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		
Total Other Ancillary Costs			\$ 29,488	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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		
Total Other Adjustments			\$ 27,656	\$ -	\$ -

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
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			
II. Other Resident Revenue					
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)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 18,901,938	18,901,938			
IV. Other Revenue*					
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			
V. Total Other Revenue (1 thru 8)	\$ 22,162	22,162			
VI. Total All Revenue (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)
		0		
30 II 6a	X-Ray - MA	11,159		
30 II 6a	Contractual Allow (Ancill) MA	(2,028,459)		
30 II 6a	Contract Allow (Ancill) Med B	(83,635)		
30 II 6a	Sequester Med B	(4,959)		
Total Other Resident Revenue - Medicare		\$ (2,105,894)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV5	Interest Income		\$ 754		
Total Interest Income			\$ 754	\$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2019	31	37
Account			Amount	
Assets				
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				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,497,201
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>877,047</u>		\$	632,313
	Accum. Depreciation <u>244,734</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>51,730</u>		\$	34,481
	Accum. Depreciation <u>17,249</u>	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-10. Total Fixed Assets (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	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Long-Term Liabilities (Itemize)			\$ -

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				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)				
\$				
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
		*Historical Cost _____		
		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>)				
		18,800		
		42,045		
		See Schedule		
\$ 60,845				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ 60,845				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 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		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2019	33	37
Account				Amount	
Liabilities					
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		
A-13. Total Current Liabilities (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	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 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. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 916,250	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,899,914	

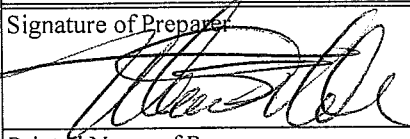
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	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			\$	468,491
	10/1/2018	thru 9/30/2019		
7. Total Net Worth			\$	328,852
C. Total Reserves and Net Worth			\$	328,852
D. Total Liabilities, Reserves, and Net Worth			\$	4,228,766

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2019	36	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 <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	50,000
Purpose		Amount		
Partner Draw		50,000		
3. Total Deductions			\$	50,000
H. Balance at End of Period			\$	328,852
				09/30/19

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/20		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Sam Fisher		Phone Number 860-774-9540		
Contact Email Address sfisher@davisplacehcc.com				