

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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 <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

General Information

Name of Facility (as licensed) JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for JACC Healthcare Center of Danielson [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

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 10/1/2019	To 9/30/2020
Address of Facility 111 Westcott Road, Danielson, CT 06239				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/11/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. 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 9/30/2020	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	CCNH 383940364	RHNS	(Specify)	Medicare Provider No. 07-5423
Type of Facility (Check appropriate box(es))				
<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				
Administrator Name of Administrator Stephen Barrett Nursing Home Administrator's License No.: 00141				
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire

Partners/Members

General Information and Questionnaire

Corporate Owners

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2020	Page of 3A 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			

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 9/30/2020	Page 3B	of 37
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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 9/30/2020			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			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
Shimshon Fisher	111 Westcott Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>		Loan	Page 34, Line B3	490,500	490,500
		<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"/>					
		<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 9/30/2020	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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-6 Rev. 9/2002

**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 6 of 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
ECOLAB, Inc. 370 N. Wabasha Street, St. Paul, MN 55102/Greatamerica Financial/Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Dishmachine/Copier/Postage Meter		Routine Leases	Routine Leases	8,172
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/> Yes			<input checked="" type="radio"/> No		Total *** 8,172

* 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 Daniels	License No. 383940364	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

Is the accounting basis for this

period the same as for the Yes If "No," explain.
previous period? No

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Saul N. Friedman & Co. 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 1333 60th St, Brooklyn, NY 11219
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Services Provided by This Firm (*describe fully*)

1 Cost Reports / Medicaid Rate Consulting	\$ 12,112
2 Monthly Financials / Bookkeeping	\$ 19,750
3	\$
4	\$
	Charge for Services Provided \$ 31,862

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

Yes No |Page 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 See Attached Page 7a 2 3 4 5	Telephone Number See Attached Page 7a
---	--

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

1 See Attached Page 7a 2 3 4 5	\$
	\$
	\$
	\$
	\$

Services Provided by This Firm (*describe fully*)

1 See Attached Page 7a	\$ 47,945
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 47,945

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

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
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	Monetary Halachic Guidance			
5	Treasurer, St. of Ct			860-702-3000
6	Windham-Colchester Probate			860-465-3049
7	Murtha Cullina, LLP			203-772-7700
8	Davis Malm & D'Agostine			617-367-2500
9	Ford Harrison			860-740-1355
10	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				
5	55 Elm Street, Hartford, CT 06106			
6	979 Main St 2nd floor, Willimantic, CT 06226			
7	2 Whitney Ave, New Haven, CT 06510			
8	1 Boston Place 37th Floor, Boston, MA 02108			
9	CityPlace II, 185 Asylum Street, Suite 610			
10	200 Connecticut Ave, Norwalk, CT 06854			
Services Provided by This Firm (<i>describe fully</i>)				
1	General Legal Fees			\$ 950
2	Legal Fees (Disallow)			\$ 119
3	Legal Fees (Disallow)			\$ 571
4	General Legal Fees			\$ 500
5	Legal Fees (Disallow)			\$ 4,000
6	General Legal Fees			\$ 5,000
7	General Legal Fees			\$ 5,136
8	General Legal Fees			\$ 240
9	General Legal Fees			\$ 4,480
10	Legal Fees (Disallow)			\$ 26,949
				Charge for Services Provided \$ 47,945
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 9/30/2020				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					190	190						
A. On last day of PREVIOUS report period	190	190										
B. On last day of THIS report period	190	190							190	190		
2. Number of Residents					168	168						
A. As of midnight of PREVIOUS report period	168	168										
B. As of midnight of THIS report period	156	156							156	156		
3. Total Number of Days Care Provided During Period					3,850	3,850			1,324	1,324		
A. Medicare	5,174	5,174										
B. Medicaid (Conn.)	47,451	47,451			35,581	35,581			11,870	11,870		
C. Medicaid (other states)												
D. Private Pay	3,351	3,351			2,899	2,899			452	452		
E. State SSI for RCH												
F. Other (Specify)	5,288	5,288			4,329	4,329			959	959		
G. Total Care Days During Period (3A thru F)	61,264	61,264			46,659	46,659			14,605	14,605		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					10	10						
A. Medicaid Bed Reserve Days	10	10										
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	61,274	61,274			46,669	46,669			14,605	14,605		

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2020	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)					

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	14	123		19				
Per Diem Rate								
a. One bed rm.	Various	279.80		375.00				
b. Two bed rms.	Various	254.36		375.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		1,028	1,028		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		1,141	1,141		
2. Restorative Treatments					
C. Other		717	717		
D. Total Physical Therapy Treatments		2,886	2,886		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		418	418		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		232	232		
2. Restorative Treatments					
C. Other		173	173		
D. Total Speech Therapy Treatments		823	823		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		1,224	1,224		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		1,092	1,092		
2. Restorative Treatments					
C. Other		714	714		
D. Total Occupational Therapy Treatments		3,030	3,030		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
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)	165,647	2,136			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	437,007	25,514			
5. Dietary Service					
a. Head Dietitian	73,977	2,114			
b. Food Service Supervisor	66,533	2,136			
c. Dietary Workers	667,008	33,485			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	442,385	20,794			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	79,481	2,120			
b. Other Maintenance Workers	108,640	5,520			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	210,270	11,114			
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	206,893	3,780			
b. RN					
1. Direct Care	1,189,464	12,641			
2. Administrative**	223,098	15,185			
c. LPN					
1. Direct Care	1,707,662	54,433			
2. Administrative**	82,480	2,660 Est.			
d. Aides and Attendants	2,967,126	153,530			
e. Physical Therapists	346,774	13,857			
f. Speech Therapists	101,376	2,382			
g. Occupational Therapists	388,075	13,016			
h. Recreation Workers	183,511	9,438			
i. Physicians					
1. Medical Director					
2. Utilization Review					
3. Resident Care***					
j. Dentists					
k. Pharmacists					
l. Podiatrists					
m. Social Workers/Case Management	100,841	4,095			
n. Marketing					
o. Other (Specify)	546	20			
See Attached Schedule					
A-13. Total Salary Expenditures	9,748,794	389,970			

* 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 9/30/2020			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)							
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.

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Danielson				383940364		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Stephen Barrett	165,647			Non Discrim	Administrator	2,136	A2			
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.

B. Report of Expenditures - Professional Fees

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2020		Page 13	of 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	89			
3. Pharmacist	31,560	288			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	33,235	521			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	66,000	196			
b. Utilization Review (Title 18 and 19 only) monthly meeting					
c. Resident Care**	8,000	22			
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***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	71,471	320			
B-13 Total Fees Paid in Lieu of Salaries	226,490	1,436			

* 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

* 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
		9/30/2020		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 219,381	219,381			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 100,823	100,823			
4. Social Security (F.I.C.A.)	\$ 750,609	750,609			
5. Health Insurance	\$ 1,834,911	1,834,911			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 580,516	580,516			
8. Uniform Allowance	\$ 127,251	127,251			
9. Other (Specify) See Attached Schedule	\$ 113,024	113,024			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 414,932	414,932			
d. Accounting and Auditing	\$ 31,862	31,862			
e. Legal (Services should be fully described on Page 7)	\$ 47,945	47,945			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 23,529	23,529			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 43,683	43,683			
2. Cellular Phones	\$				
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	\$				
3. Resident Day User Fee	\$ 1,145,601	1,145,601			
Subtotal	\$ 5,434,067	5,434,067			

* 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)
	-		
Total	\$ -	\$ -	\$ -

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 9/30/2020		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		5,434,067	5,434,067		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	17,455	17,455		
5. Education Expenses Related to Seminars and Conventions	\$	253	253		
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	\$	35,398	35,398		
4. Fund-Raising***	\$				
5. Medical Records	\$	3,516	3,516		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	5,569	5,569		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	11,933	11,933		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$	155,974	155,974		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	229,187	229,187		
12. Administrative Management Services**	\$	276,079	276,079		
13. Other (<i>Specify</i>) See Attached Schedule	\$	59,872	59,872		
<i>C-14 Total Administrative & General Expenditures</i>	\$	6,229,303	6,229,303		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Promotional	\$ 35,398		
Total Other Advertising	\$ 35,398	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
Dues & Subscriptions	\$ 11,933		
Total Dues	\$ 11,933	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Charitable	\$ 155,974		
Total Contributions	\$ 155,974	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Routine Bank Charges	\$ 5,827		
Business License Fees	\$ 704		
Licenses & Permits	\$ 500		
Small Equipment Purchase	\$ 50,442		
Fines & Penalties	\$ 114		
Employee Physicals	\$ 2,285		
Total Other Administrative and General	\$ 59,872	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2020	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	200,000	Oversees day to day operations	Page 16, Line M12
Jennifer Simon LLC	76,079	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
		9/30/2020		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 398,155	398,155		
2. Non-Food Supplies	\$			
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 498	498		
c. Other (Specify) _____ Other Dietary Supplies	\$ 43,012	43,012		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 441,665	441,665		
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 9/30/2020		Page of 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. \$	9,828	9,828	
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	1,299	1,299	
c. Other (Specify)	\$	7,324	7,324	
3D. Total Laundry Expenditures (3a + b + c)	\$	18,451	18,451	
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
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 33,684	33,684		
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.	\$			
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	33,684	33,684		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	376,726	376,726		
b. Medicine Cabinet Drugs	\$	4,908	4,908		
c. Medical and Therapeutic Supplies	\$	243,630	243,630		
d. Ambulance/Limousine***	\$	38,976	38,976		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	17,770	17,770		
f. X-rays and Related Radiological Procedures***	\$	14,584	14,584		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	18,442	18,442		
i. Recreation	\$	32,069	32,069		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** <i>See Attached Schedule</i>	\$	32,321	32,321		
5M. Total Resident Care Expenditures (5a - 5j)	\$	779,426	779,426		

* 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 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	63,329	63,329			
b. Heat	\$	158,616	158,616			
c. Light & Power	\$	1,038	1,038			
d. Water	\$	78,862	78,862			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	8,172	8,172			
f. Other <i>(itemize)</i>	\$	48,761	48,761			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	358,778	358,778			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	107,335	107,335			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	15,813	15,813			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	123,148	123,148			
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	\$	937,378	937,378			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	134,247	134,247			
c. Personal property taxes	\$	2,510	2,510			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,207,882	1,207,882			

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Contract Services - maintenance	\$ 19,443		
Groundskeeping / Snow	\$ 992		
Trash Removal	\$ 27,703		
Medical Waste	\$ 623		
Total Other Repairs and Maintenance	\$ 48,761	\$ -	\$ -

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

***Ties to Page 23, Line B3**

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

***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**

Amortization Schedule*

Name of Facility JACC Healthcare Center of Danielson			License No. 383940364		Report for Year Ended 9/30/2020			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	31,639	S/L	Various	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:

- Minimum of 5 years or 60 months.
- Life of mortgage; OR
- Remaining Life of Lease; OR
- Actual Life if owned by Related Party.

JACC Healthcare Center of Danielson
Cost Report Year 2020

Medicaid Cost Report - Amortization 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	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	NBV
Leasehold Improvement													
<i>2016 Additions</i>													
Leasehold Acquisition Cost	18,516	S/L	5	3,703	3,703	7,406	3,703	11,109	3,703	14,812	3,703	18,516	(0)
Total Additions 2016	18,516			3,703	3,703	7,406	3,703	11,109	3,703	14,812	3,703	18,516	(0)
<i>2017 Additions</i>													
Leasehold Acquisition Cost	5,169	S/L	8	-	431	431	646	1,077	646	1,723	646	2,369	3,446
Leasehold Acquisition Cost	50,000	S/L	8	-	2,604	2,604	6,250	8,854	6,250	15,104	6,250	21,354	34,896
Total Additions 2017	55,169			-	3,035	3,035	6,896	9,931	6,896	16,827	6,896	23,723	38,342
Total Leasehold Improvement	73,685			3,703	6,738	10,441	10,599	21,040	10,599	31,639	10,599	42,239	38,342
Total for 2020	73,685			3,703	6,738	10,441	10,599	21,040	10,599	31,639	10,599	42,239	38,342

JACC Healthcare Center of Danielson

Cost Report Year 2020

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	9/30/2020 Depreciation Expense	9/30/2020 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	1,675	8,375	8,375
Dining Room Renovations	50,000	S/L	20	2,500	2,500	5,000	2,500	7,500	2,500	10,000	2,500	12,500	37,500
Total Additions 2016	66,750			4,175	4,175	8,350	4,175	12,525	4,175	16,700	4,175	20,875	45,875
<i>2017 Additions</i>													
Renovation	50,000	S/L	8	-	5,208	5,208	6,250	11,458	6,250	17,708	6,250	23,958	26,042
HD Supply	5,655	S/L	8	-	531	531	707	1,238	707	1,945	707	2,652	3,002
Asbestos Abatement	8,000	S/L	8	-	667	667	1,000	1,667	1,000	2,667	1,000	3,667	4,333
Renovation	102,880	S/L	8	-	8,573	8,573	12,860	21,433	12,860	34,293	12,860	47,153	55,727
Renovation	37,720	S/L	8	-	3,143	3,143	4,715	7,858	4,715	12,573	4,715	17,288	20,432
Architectural Drawings	5,800	S/L	8	-	483	483	725	1,208	725	1,933	725	2,658	3,142
Commercial Doors	4,165	S/L	8	-	347	347	521	868	521	1,389	521	1,910	2,255
American Express	3,060	S/L	8	-	255	255	383	638	383	1,021	383	1,404	1,656
New Counter Tops	5,315	S/L	8	-	443	443	664	1,107	664	1,771	664	2,435	2,880
American Express	2,110	S/L	8	-	176	176	264	440	264	704	264	968	1,142
Renovation	64,300	S/L	8	-	4,689	4,689	8,038	12,727	8,038	20,765	8,038	28,803	35,497
American Express	2,888	S/L	8	-	181	181	361	542	361	903	361	1,264	1,625
American Express	1,194	S/L	8	-	75	75	149	224	149	373	149	522	672
Commercial Doors	5,285	S/L	8	-	275	275	661	936	661	1,597	661	2,258	3,027
American Express	1,413	S/L	8	-	59	59	177	236	177	413	177	590	823
Renovation	222,285	S/L	8	-	6,946	6,946	27,786	34,732	27,786	62,518	27,786	90,304	131,981
P&J Sprinkler	3,162	S/L	8	-	66	66	395	461	395	856	395	1,251	1,911
Asbestos Abatement	34,650	S/L	8	-	361	361	4,331	4,692	4,331	9,023	4,331	13,354	21,296
New Windows	6,762	S/L	8	-	644	644	845	1,489	845	2,334	845	3,179	3,583
Total Additions 2017	566,643			-	33,122	33,122	70,832	103,954	70,832	174,786	70,832	245,618	321,026
<i>2018 Additions</i>													
Asbestos Removal	14,850	S/L	8	-	-	-	1,856	1,856	1,856	3,712	1,856	5,568	9,282
Shower Rooms Renovation Project	130,000	S/L	8	-	-	-	16,250	16,250	16,250	32,500	16,250	48,750	81,250
AC Units	27,703	S/L	8	-	-	-	3,463	3,463	3,463	6,926	3,463	10,389	17,314
Total Additions 2018	172,553			-	-	-	21,569	21,569	21,569	43,138	21,569	64,707	107,846
<i>2019 Additions</i>													
Water heater invoice attached	28,422	S/L	10	-	-	-	-	-	-	2,842	2,842	5,684	22,738
Rebate for above	(2,500)	S/L	10	-	-	-	-	-	-	(250)	(250)	(500)	(2,000)
acme contractor asbestos removal	2,200	S/L	10	-	-	-	-	-	-	220	220	440	1,760
patterson design resident rooms new flooring	10,000	S/L	5	-	-	-	-	-	-	2,000	2,000	4,000	6,000
patterson design resident rooms new flooring	20,000	S/L	5	-	-	-	-	-	-	4,000	4,000	8,000	12,000
acme contractor asbestos removal	2,200	S/L	10	-	-	-	-	-	-	220	220	440	1,760
encore new heads for sprinkler system invoice attached	5,879	S/L	10	-	-	-	-	-	-	588	588	1,176	4,703
H & E enterprises new doors	2,200	S/L	10	-	-	-	-	-	-	220	220	440	1,760
H & E enterprises tile installation in kitchen	2,700	S/L	10	-	-	-	-	-	-	270	270	540	2,160
Total Additions 2019	71,101			-	-	-	-	-	-	10,110	10,110	20,220	50,881
<i>2020 Additions</i>													
Various Additions	5,192	S/L	8	-	-	-	-	-	-	649	649	4,543	
Total Building Improvement	882,239			4,175	37,297	41,472	96,576	138,048	106,686	244,734	107,335	352,069	530,171

Moveable Equipment
2015 Additions

Grab Bars	5,151	S/L	15	686	343	1,029	343	1,372	343	1,715	343	2,058	3,093
Time Clock	1,952	S/L	10	390	195	585	195	780	195	975	195	1,170	782
Server	2,825	S/L	5	1,130	565	1,695	565	2,260	565	2,825	-	2,825	-
Wireless Routers	1,535	S/L	5	614	307	921	307	1,228	307	1,535	-	1,535	-
Total Additions 2015	11,463			2,821	1,410	4,231	1,410	5,641	1,410	7,051	538	7,589	3,874

2016 Additions

Freezer	1,569	S/L	15	105	105	210	105	315	105	420	105	525	1,044
Oxygen Concentrator	4,977	S/L	7	711	711	1,422	711	2,133	711	2,844	711	3,555	1,422
Ice Machine	5,110	S/L	10	511	511	1,022	511	1,533	511	2,044	511	2,555	2,555
Total Additions 2016	11,656			1,327	1,327	2,654	1,327	3,981	1,327	5,308	1,327	6,635	5,021

2017 Additions

Compact Water Booster	2,527	S/L	7	-	180	180	361	541	361	902	361	1,263	1,263
Water Cooler	2,066	S/L	7	-	49	49	295	344	295	639	295	934	1,132
Ice Bin	722	S/L	7	-	17	17	103	120	103	223	103	326	396
Garbage Disposal	1,379	S/L	7	-	33	33	197	230	197	427	197	624	755
Computer Equipment	35	S/L	7	-	2	2	5	7	5	12	5	17	18
Total Additions 2017	6,730			-	282	282	961	1,243	961	2,204	961	3,165	3,565

2018 Additions

Ultrasound Equipment	2,887	S/L	7	-	-	-	412	412	412	824	412	1,236	1,651
Floor Wax Machine	1,999	S/L	7	-	-	-	286	286	286	572	286	858	1,141
Total Additions 2018	4,886						698	698	698	1,396	698	2,094	2,792

2019 Additions

Beds	1,375	S/L	5							138	138	275	413	962
Bladder Scanner	9,230	S/L	5							769	769	1,846	2,615	6,615
Ice Machine	5,053	S/L	10							337	337	505	842	4,211
Floor Lift	1,336	S/L	5							45	45	267	312	1,024
Total Additions 2019	16,994									1,289	1,289	2,893	4,182	12,812

2020 Additions

Various Additions	46,979	S/L	5							9,395	80	9,396	37,583
	46,979									9,396		9,396	37,583

Total Moveable Equipment 98,707 4,147 3,019 7,166 4,396 11,562 5,685 17,247 15,813 33,060 65,648

Total for 2020 980,946 8,322 40,316 48,638 100,972 149,610 112,371 261,981 123,148 385,129 595,818

Prior Year Current Year

Net Book Value per Trial Balance	670,720	583,239
Net Book Value per C/R Depreciation	666,794	595,818
Variance	3,926	(12,578)
Software (Net)	-	-
CR vs. TB Adjustment page 31 of the Cost Report	3,926	(12,578)

Per TB Per Marcum
Above Variance

Building Improvement	109,428	107,335
Moveable Equipment	11,232	15,813
Depreciation Adjustment - Page 36 of the Cost Report	120,660	123,148

(2,488)

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2020	Page 25	of 37
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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	937,378

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 9/30/2020			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 9/30/2020			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)		\$	2,799	2,799		
Misc Interest						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	2,799	2,799		
14. Insurance						
a. Insurance on Property (buildings only)		\$	129,739	129,739		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	8,964	8,964		
Director and Office Insurance						
14d. Total Insurance Expenditures (14a + b + c)		\$	138,703	138,703		
15. Total All Expenditures (A-13 thru C-14)		\$	19,185,975	19,185,975		

D. Adjustments to Statement of Expenditures

Name of Facility JACC Healthcare Center of Danielson			License No. 383940364	Report for Year Ended 9/30/2020		Page 28	of 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	\$ 388,075	388,075		
4.			Other - See attached Schedule	\$ 546	546		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 26,492	26,492		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 414,932	414,932		
10.			Accounting	\$			
10a.			Legal	\$ 31,639	31,639		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			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 *	\$ 35,398	35,398		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 155,974	155,974		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 114	114		
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)			\$ 1,053,170	1,053,170			

* 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	\$ 546		
Total Other Salaries Adjustment			\$ 546	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Respiratory Services (Disallowed)	\$ 26,492		
Total Other Fees Adjustments			\$ 26,492	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines & Penalties	\$ 114		
Total Other A&G Adjustments			\$ 114	\$ -	\$ -

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
Item No.	Page No.	Line No.	383940364	9/30/2020		29 37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 1,053,170	1,053,170	
Page 20 - Resident Care Supplies***						
27.	20	5a2	Prescription Drugs	\$ 376,726	376,726	
28.	20	5d	Ambulance/Limousine	\$ 38,976	38,976	
29.	20	5f	X-rays, etc	\$ 14,584	14,584	
30.	20	5h	Laboratory	\$ 18,442	18,442	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 17,770	17,770	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 34,070	34,070	
Page 22 - Maintenance and Property						
35.			Excess Movable Equipment Depreciation			
			See Attached Schedule	\$		
36.			Depreciation on Unallowable Motor Vehicles	\$		
37.			Unallowable Property and Real Estate Taxes	\$		
38.			Rental of Building Space or Rooms	\$		
39.			Other - See Attached Schedule	\$		
Page 27 - Insurance						
40.			Mortgage Insurance	\$		
41.	27	14c3	Property Insurance	\$ 8,964	8,964	
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	\$ 14,661	14,661	
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)			\$ 1,577,363	1,577,363		

*** 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 TV	\$ 11,889		
20	5l	Med Equipment Rental	\$ 15,176		
20	5l	Patient Consolidated Bill	\$ 6,104		
20	5l	Occupational Therapy Supplies	\$ 901		
Total Other Ancillary Costs			\$ 34,070	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

JACC Healthcare Center of Danielson
Disallowance Schedule for Cable TV
9/30/2020

Pg. 29

	<u>Amount</u>
Total Cable TV Expense acct #	15,489 TB Linked

Monthly Allowable amount	\$ 300
Months in Cost Report Year	12
Total Allowable Cost	<hr/> \$ 3,600

Disallowed Cable TV	<hr/> <u>\$ 11,889</u>
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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30 of 37
Item		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 16,776,035	16,776,035			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,675,753)	(4,675,753)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,721,783	1,721,783			
b. Medicare Room and Board Contractual Allowance **	\$ 139,254	139,254			
4. a. Private-Pay Residents and Other	\$ 3,169,613	3,169,613			
b. Private-Pay Room and Board Contractual Allowance **	\$ 7,412	7,412			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 118,703	118,703			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 20,491	20,491			
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	\$ 686,872	686,872			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 99,364	99,364			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 160,128	160,128			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 17,205	17,205			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 811,766	811,766			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 144,028	144,028			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 651,525	651,525			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 574,890	574,890			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 20,423,316	20,423,316			
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	\$				
5. Interest Income (<i>Specify</i>)	\$ 5,712	5,712			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 1,213,684	1,213,684			
V. Total Other Revenue (1 thru 8)	\$ 1,219,396	1,219,396			
VI. Total All Revenue (III +V)	\$ 21,642,712	21,642,712			

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

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

Schedule of Other Resident Revenue - Medicare**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Lab - MA	\$ 2,559		
30 II 6a	IV Therapy - MA	\$ 200		
30 II 6a	X-Ray - MA	\$ 5,590		
30 II 6a	Contractual Allow (Ancill) MA	\$ 783,116		
30 II 6a	Contract Allow (Ancill) Med B	\$ (136,868)		
30 II 6a	Sequester Med B	\$ (3,072)		
Total Other Resident Revenue - Medicare		\$ 651,525	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Contractual Allow (Ancill) PVT	\$ (226)		
30 II 6b	IV Therapy - MD	\$ 1,228		
30 II 6b	Contractual Allow (Ancill) MD	\$ (293,054)		
30 II 6b	Contractual Allowance (BC/BSD)	\$ (514)		
30 II 6b	IV Therapy - M MA	\$ 1,537		
30 II 6b	Contractual Allow (Ancill) M MA	\$ (1,537)		
30 II 6b	X-Ray - Managed Care	\$ 75		
30 II 6b	Contract Allow(Ancill) MGD Care	\$ (34,587)		
30 II 6b	Ancillary - cash receipts	\$ 12,324		
30 II 6b	Medicaid Rate Adj - COVID 19	\$ 889,644		
Total Other Resident Revenue		\$ 574,890	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income	\$ 5,712			
Total Interest Income		\$ 5,712	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	COVID-19 Stimulus Funding	1,188,523.00		
30 IV 8	Miscellaneous Revenue	\$ 14,661		
30 IV 8	Optum Covid Emergency Payment	\$ 10,500		
Total Other Revenue		\$ 1,213,684	\$ -	\$ -

G. Balance Sheet

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2020	Page 31 37
Account		Amount	
Assets			
A. Current Assets			
1. Cash (<i>on hand and in banks</i>)		\$ 3,687,632	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)		\$ 2,736,880	
3. Other Accounts Receivable (Excluding Owners or Related Parties)		\$	
4. Inventories		\$	
5. Prepaid Expenses		\$ 114,620	
a. Prepaid Workers Comp	33,738		
b. Prepaid Insurance	34,093		
c. Prepaid partnership tax	46,789		
d. See Schedule			
6. Interest Receivable		\$	
7. Medicare Final Settlement Receivable		\$ (5,973)	
8. Other Current Assets (<i>itemize</i>)		\$ 78,090	
Allow - Doubtful PVT Accounts	55,790		
Utilities Deposits	3,920		
Prior Owner Revenue	18,380		
See Schedule			
A-9. Total Current Assets (Lines A1 thru 8)		\$ 6,611,249	
B. Fixed Assets			
1. Land		\$	
2. Land Improvements	*Historical Cost Accum. Depreciation	Net	\$
3. Buildings	*Historical Cost Accum. Depreciation	882,239 352,069 Net	\$ 530,170
4. Leasehold Improvements	*Historical Cost Accum. Depreciation	Net	\$
5. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$
6. Movable Equipment	*Historical Cost Accum. Depreciation	98,709 33,062 Net	\$ 65,647
7. Motor Vehicles	*Historical Cost Accum. Depreciation	Net	\$
8. Minor Equipment-Not Depreciable		\$	
9. Other Fixed Assets (<i>itemize</i>)		\$ (12,578)	
F/S vs. C/R	(12,578)		
See Schedule			
B-10. Total Fixed Assets (Lines B1 thru 9)		\$ 583,239	

* 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 Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Danielson	383940364	9/30/2020	32 37
Account			Amount
Total Brought Forward:			\$ 7,194,488
C. Leasehold or like property recorded for Equity Purposes.			
1. Land			\$
2. Land Improvements	*Historical Cost	Net	\$
	Accum. Depreciation		
3. Buildings	*Historical Cost	Net	\$
	Accum. Depreciation		
4. Non-Movable Equipment	*Historical Cost	Net	\$
	Accum. Depreciation		
5. Movable Equipment	*Historical Cost	Net	\$
	Accum. Depreciation		
6. Motor Vehicles	*Historical Cost	Net	\$
	Accum. Depreciation		
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	Net	\$
	Accum. Depreciation		
4. Goodwill (Purchased Only)			\$
5. Investments Related to Resident Care (<i>itemize</i>)			\$
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ 1,000,000
Name and Address	Amount	Loan Date	
Due from Norwhich and Windham	1,000,000		
7. Other Assets (<i>itemize</i>)			\$ 443,887
See Schedule	443,887		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 1,443,887
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 8,638,375

* 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 9/30/2020	Page 33	of 37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	1,898,885
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>)			\$	464,983
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	24,677
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>)			\$	271,750
Accrued Provider Tax Payable	269,246	Patient Refund	(64,785)	
Accrued Health & Welfare	65,080	Resident funds refund	(1,370)	
Union Dues Withholding	2,992	Payroll garnishments	(70)	
Accrued Employee Ins.	657	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	2,660,295

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

G. Balance Sheet (cont'd)

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,660,295	
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>)			\$	490,500
Name and Address of Lender	Amount	Loan Date		
	490,500			
4. Other Long-Term Liabilities (<i>itemize</i>)			\$	2,830,250
Due to 3rd Party A	4,500			
Due to 3rd Party B	513,250			
Long-Term Liabilities	2,312,500			
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	3,320,750
C. Total All Liabilities (Lines A-13 + B-5)			\$	5,981,045

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2020	Page 35	of 37
Account				Amount
A. Reserves				
1. Reserve for value of leased land				\$
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized				\$
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$
B. Net Worth				
1. Owner's Capital				\$
2. Capital Stock				\$ 1,319,253
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ (1,121,148)
6. Gain or Loss for Period 10/1/2019 thru 9/30/2020				\$ 2,459,225
7. Total Net Worth				\$ 2,657,330
C. Total Reserves and Net Worth				\$ 2,657,330
D. Total Liabilities, Reserves, and Net Worth				\$ 8,638,375

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ 328,852		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 21,642,712		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 19,183,487		
D. Net Income or Deficit				\$ 2,459,225		
E. Balance				\$ 2,788,077		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenditures Per Page 27				\$ 19,185,975		
Dep Adjustment				\$ (2,488)		
Total Expenditures				\$ 19,183,487		
2. Other (<i>itemize</i>)						
Prior Period Adjustment				(130,747)		
F-3. Total Additions				\$ (130,747)		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 2,657,330		

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2020	Page of 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 <i>Matthew S. Bavolack</i>	Title Principal	Date Signed 02/15/2021
Printed Name of Preparer Matthew S. Bavolack		
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		

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

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020		9/30/2020	9/30/2019	
100010	Petty Cash	0.00		0.00	0.00	0.00
100015	ZBA - Cash Operating	(3.00)		(3.00)	(3.00)	(3.00)
100020	Cash - Operating	3,717,854.00		3,717,854.00	516,752.00	
100025	Cash - Payroll	121,387.00		121,387.00	(10,436.00)	
100030	Cash - Prior Owner	(152,706.00)		(152,706.00)	(152,706.00)	
100051	Resident Trust - Petty	1,100.00		1,100.00	1,100.00	
100070	A/R - Medicaid	1,463,858.00		1,463,858.00	1,482,195.00	
100075	A/R - Medicare A	638,837.00		638,837.00	608,095.00	
100080	A/R - Managed Care	99,291.00		99,291.00	175,164.00	
100085	A/R - Private	225,286.00		225,286.00	341,223.00	
100090	A/R - Medicare B	308,921.00		308,921.00	370,833.00	
100095	A/R Other	0.00		0.00	0.00	
100105	Allowance - Doubtful Accounts	687.00		687.00	(2,057.00)	
100106	Allow - Doubtful PVT Accounts	55,790.00		55,790.00	55,790.00	
100175	Due To/From Prior Owner	(21,650.00)		(21,650.00)	0.00	
100315	Due From JACC	0.00		0.00	0.00	
100325	Due from landlord	3,394.00		3,394.00	18,800.00	
100327	Due To/ From Medicare	(5,973.00)		(5,973.00)	13,911.00	
100375	Loan & Exchange	395,000.00		395,000.00	0.00	
100380	Due from Norwhich and Windham	1,000,000.00		1,000,000.00	0.00	
100400	Prepaid Expenses	0.00		0.00	0.00	
100400.01	Prepaid Workers Comp	33,738.00		33,738.00	41,006.00	
100410	Prepaid Insurance	34,093.00		34,093.00	26,116.00	
100500	Leasehold Improvements	875,478.00		875,478.00	870,286.00	
100510	Furniture Fixtures & Equipment	64,731.00		64,731.00	52,144.00	
100530	Computer Equip & Software	21,746.00		21,746.00	6,347.00	
100590	Construction in Progress	0.00		0.00	0.00	
100600	Accum Depr- Leasehold Improv	(347,056.00)		(347,056.00)	(237,628.00)	
100610	Accum Depr - FF & E	(29,399.00)		(29,399.00)	(18,441.00)	
100630	Accum Depr - Comp Equip & Soft	(2,261.00)		(2,261.00)	(1,988.00)	
100700	Utilities Deposits	3,920.00		3,920.00	3,920.00	
100701	Prepaid partnership tax	46,789.00		46,789.00	7,918.00	
100710	Lease Acquisition Costs	73,685.00		73,685.00	73,685.00	
100715	Accum Amort Lease Aqu Costs	(42,239.00)		(42,239.00)	(31,640.00)	
100800	Replacement reserves	35,697.00		35,697.00	0.00	
200000	Accounts Payable	(1,898,885.00)		(1,898,885.00)	(2,108,210.00)	
200015	Accrued Provider Tax Payable	(269,246.00)		(269,246.00)	(274,710.00)	
200020	Accrued Payroll	(314,435.00)		(314,435.00)	(296,343.00)	
200020.01	Accrued Bonus payroll	0.00		0.00	(32,295.00)	
200022	Accrued PTO	(150,548.00)		(150,548.00)	(150,548.00)	
200023	Accrued Sick pay	0.00		0.00	(35,163.00)	
200024	Payroll garnishments	70.00		70.00	0.00	
200025	Accrued Payroll Taxes	(24,677.00)		(24,677.00)	(24,231.00)	
200030	Accrued Expense Other	0.00		0.00	0.00	
200030.04	Accrued accounting fees	0.00		0.00	(12,500.00)	
200035	Accrued Health & Welfare	(65,080.00)		(65,080.00)	(99,256.00)	
200040	Accrued Water & Sewer	0.00		0.00	0.00	
200045	Union Dues Withholding	(2,992.00)		(2,992.00)	929.00	
200050	Accrued Employee Ins.	(657.00)		(657.00)	(657.00)	
200068	Resident funds refund	1,370.00		1,370.00	0.00	
200069	Patient Refund	64,785.00		64,785.00	49,320.00	
200275	Due To JACC	0.00		0.00	0.00	
200375	Due To/From Shimshon Fisher	(490,500.00)		(490,500.00)	(355,500.00)	
200400	Due to 3rd Party A	(4,500.00)		(4,500.00)	(47,500.00)	
200410	Due to amex	0.00		0.00	0.00	
200500	Due to 3rd Party B	(513,250.00)		(513,250.00)	(513,250.00)	
250000	Long-term Liabilities	(2,312,500.00)		(2,312,500.00)	0.00	
300005	Distributions	130,747.00		130,747.00	50,000.00	
32000	Retained Earnings	0.00		0.00	0.00	
320000	Retained Earnings	1,121,148.00		1,121,148.00	1,589,639.00	
330000	Owner's Capital	(1,450,000.00)		(1,450,000.00)	(1,500,000.00)	
400000	Room & Board - PVT	(1,052,870.00)		(1,052,870.00)	(950,806.00)	
400035	Physical Therapy - PVT	(1,359.00)		(1,359.00)	(267.00)	
400040	Occupational Therapy - PVT	(1,207.00)		(1,207.00)	415.00	
400045	Speech Therapy - PVT	0.00		0.00	0.00	
400060	Contractual Allow (Ancill) PVT	226.00		226.00	7.00	
400070	Pr. Yr. Revenue Adjustments PVT	(218,606.00)		(218,606.00)	(439,727.00)	

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
400100	Room & Board - MD	(16,997,221.00)			(16,997,221.00)	(16,005,788.00)
400100.01	Hospice Revenue	(334,812.00)			(334,812.00)	(296,781.00)
400110	Equipment Rental - MD	0.00			0.00	0.00
400120	Pharmacy - MD	(15,508.00)			(15,508.00)	(1,129.00)
400125	IV Therapy - MD	(1,228.00)			(1,228.00)	0.00
400130	X Ray - MD	0.00			0.00	(75.00)
400135	Physical Therapy - MD	(119,105.00)			(119,105.00)	(64,449.00)
400140	Occupational Therapy - MD	(136,037.00)			(136,037.00)	(80,424.00)
400145	Speech Therapy - MD	(21,009.00)			(21,009.00)	(6,806.00)
400155	Contractual Allow (R&B) - MD	4,675,753.00			4,675,753.00	4,583,867.00
400160	Contractual Allow (Ancill) MD	293,054.00			293,054.00	152,808.00
400170	Pr. Yr. Revenue Adjustments MD	221,186.00			221,186.00	369,193.00
400200	Room & Board - Med A	(1,542,619.00)			(1,542,619.00)	(1,927,824.00)
400200.01	Managed Medicare	(1,318,165.00)			(1,318,165.00)	(1,545,090.00)
400215	Lab - MA	(2,559.00)			(2,559.00)	0.00
400220	Pharmacy - MA	(118,703.00)			(118,703.00)	(363,306.00)
400225	IV Therapy - MA	(200.00)			(200.00)	0.00
400230	X-Ray - MA	(5,590.00)			(5,590.00)	(11,159.00)
400235	Physical Therapy - MA	(465,089.00)			(465,089.00)	(738,993.00)
400240	Occupational Therapy MA	(516,343.00)			(516,343.00)	(817,935.00)
400245	Speech Therapy - MA	(72,566.00)			(72,566.00)	(96,028.00)
400250	Ambulance - MA	0.00			0.00	0.00
400255	Contractual Allow (R&B) - Med A	(139,254.00)			(139,254.00)	(1,745,370.00)
400260	Contractual Allow (Ancill) MA	(783,116.00)			(783,116.00)	2,028,459.00
400265	Contractual Allowance (BC/BSD)	514.00			514.00	506.00
400269	Sequester Med A	35,872.00			35,872.00	59,740.00
400270	Pr. Yr. Revenue Adjustments MA	(215,036.00)			(215,036.00)	(125,238.00)
400271	Managed Medicare	(167,373.00)			(167,373.00)	(122,564.00)
400271.01	Managed Medicare	0.00			0.00	0.00
400276	IV Therapy - M MA	(1,537.00)			(1,537.00)	0.00
400280	Occupational Therapy - M MA	0.00			0.00	1,051.00
400289	Contractual Allow (Ancill) M MA	1,537.00			1,537.00	0.00
400290	Write Off Uncollectible PO Receivable	0.00			0.00	0.00
400291	Bad debt	414,932.00			414,932.00	498,855.00
400320	Pharmacy - Hospice	0.00			0.00	0.00
400360	Contract Allow(Ancill) Hospice	0.00			0.00	0.00
400400	Room & Board - Managed Care	(88,984.00)			(88,984.00)	(240,086.00)
400410	Pr. Yr. Room & Board - Managed Care	0.00			0.00	1,200.00
400420	Pharmacy - Managed Care	(4,983.00)			(4,983.00)	(30,496.00)
400425	IV - Managed Care	0.00			0.00	0.00
400430	X-Ray - Managed Care	(75.00)			(75.00)	(956.00)
400435	Physical Therapy - Managed Care	21,100.00			21,100.00	(45,364.00)
400440	Occupational Therapy - Managed	(6,784.00)			(6,784.00)	(56,654.00)
400445	Speech Therapy - Managed Care	3,804.00			3,804.00	(5,292.00)
400455	Contract Allow (R&B) - MGD Care	(7,412.00)			(7,412.00)	(43,032.00)
400460	Contract Allow(Ancill) MGD Care	34,587.00			34,587.00	138,642.00
400470	Pr. Yr. Revenue Adjustments MGD	11,197.00			11,197.00	0.00
400635	Physical Therapy - Medicare B	(221,783.00)			(221,783.00)	(213,915.00)
400635.01	MEDACARE B FLU SHOTA	0.00			0.00	0.00
400640	Occupational Therapy - Med B	(295,423.00)			(295,423.00)	(264,368.00)
400645	Speech Therapy - Medicare B	(87,562.00)			(87,562.00)	(67,055.00)
400660	Contract Allow (Ancill) Med B	136,868.00			136,868.00	83,635.00
400669	Sequester Med B	3,072.00			3,072.00	4,959.00
400850	Cable Revenue	0.00			0.00	(236.00)
400860	Miscellaneous Revenue	(14,661.00)			(14,661.00)	(9,661.00)
400870	Interest income	(5,712.00)			(5,712.00)	(754.00)
400900	Consulting Fee	0.00			0.00	0.00
400900.9	Prior Period ancillary MNG CARE	0.00			0.00	0.00
400901	Prior Owner Revenue	18,380.00			18,380.00	18,380.00
400996	Optum Covid Emergency Payment	(10,500.00)			(10,500.00)	0.00
400997	Medicaid Rate Adj - COVID 19	(889,644.00)			(889,644.00)	0.00
400998	Medicare Stimulis - COVID 19	(1,188,523.00)			(1,188,523.00)	0.00
400999	HUD RESERVE DRAW	0.00			0.00	0.00
444444	Ancillary - cash receipts	(12,324.00)			(12,324.00)	(18,392.00)
500000	Salary & Wages	0.00			0.00	0.00
500100	Salaries Administrator	165,647.00			165,647.00	155,231.00
500105	Salaries Executive Director	0.00			0.00	0.00
500110	Rent - Offsite Office	5,100.00			5,100.00	5,100.00
500115	Salaries Admissions	72,448.00			72,448.00	68,581.00
500130	Customer service aide	27,140.00			27,140.00	1,590.00
500150	Salary Office	300,513.00			300,513.00	252,751.00

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
500180	Travel & Mileage	17,455.00			17,455.00	22,859.00
500200	Bank Charges	5,827.00			5,827.00	9,824.00
500240	Dues & Subscriptions	11,933.00			11,933.00	508.00
500260	Office Supplies	21,331.00			21,331.00	34,009.00
500270	Software / Tech Support	76,778.00			76,778.00	50,875.00
500280	Postage	5,569.00			5,569.00	4,984.00
500300	Printing	2,198.00			2,198.00	2,761.00
500310	Rental of Equipment	8,172.00			8,172.00	10,726.00
		AJE - 5		0.00		
500320	Accounting Fees	31,862.00			31,862.00	45,828.00
500330	Contract Services - Office	76,079.00			76,079.00	67,824.00
		AJE - 4		0.00		
500340	Legal Fees	47,945.00			47,945.00	54,637.00
500350	Payroll Processing Fee	40,776.00			40,776.00	42,166.00
500355	Charitable	155,974.00			155,974.00	49,970.00
500360	Consulting Other	71,415.00			71,415.00	0.00
		AJE - 4		0.00		
500365	Guaranteed payments	111,633.00			111,633.00	0.00
500370	Software Maintenance	0.00			0.00	0.00
500385	New Hire Expense	0.00			0.00	0.00
500400	Business License Fees	704.00			704.00	0.00
500420	Licenses & Permits	500.00			500.00	1,285.00
500440	Telephone	43,683.00			43,683.00	38,421.00
		AJE - 3		0.00		
500445	Small Equipment Purchase	50,442.00			50,442.00	24,113.00
500450	Insurance Non-Property	8,964.00			8,964.00	9,070.00
500460	Meetings & Seminars	253.00			253.00	2,910.00
500475	Advertising Help Wanted	0.00			0.00	0.00
500480	Advertising - Promotional	35,398.00			35,398.00	38,914.00
500485	Business Development	0.00			0.00	0.00
500490	Fines & Penalties	114.00			114.00	30.00
500510	Taxes - Real Estate	2,727.00			2,727.00	2,727.00
500520	Taxes - Personal	2,510.00			2,510.00	15,757.00
500530	Insurance - Property	129,739.00			129,739.00	111,098.00
500550	Provider Fee Expense	1,145,601.00			1,145,601.00	1,065,321.00
500630	Advertising - Promotional	0.00			0.00	420.00
500710	Taxes- sales tax	0.00			0.00	69,699.00
500810	Business Consulting	200,000.00			200,000.00	154,000.00
500850	Medical Director Fees	66,000.00			66,000.00	66,000.00
500900	Rent Expense - Building	932,278.00			932,278.00	957,170.00
500910	Real estate tax	131,520.00			131,520.00	144,520.00
500950	Management Fees	0.00			0.00	0.00
501100	Deprec FF & E	11,232.00			11,232.00	7,053.00
501300	Depr - Leasehold Improvements	109,428.00			109,428.00	103,256.00
501550	Amort Lease Aquisition Costs	10,599.00			10,599.00	10,599.00
502000	Interest Working Capital	0.00			0.00	4,919.00
502150	Interest - Other	2,799.00			2,799.00	8,689.00
502151	Penalties - Bed tax	0.00			0.00	0.00
502200	Strike Contingency	0.00			0.00	0.00
503000	Non-Operating Expense	0.00			0.00	0.00
510000	Employee Benefits	2,942.00			2,942.00	21,729.00
510010	Payroll Taxes FICA	750,609.00			750,609.00	700,073.00
510020	Payroll Taxes FUTA	90,444.00			90,444.00	92,528.00
510030	Payroll Taxes SUTA	10,379.00			10,379.00	11,833.00
510040	Workers' Compensation	219,381.00			219,381.00	272,536.00
510050	Group Health / Dental	132,926.00			132,926.00	156,628.00
510080	Employee Benefits - Non Pr	40,788.00			40,788.00	19,695.00
510110	Employee Physicals	2,285.00			2,285.00	5,706.00
510115	Uniform Allowance	22,156.00			22,156.00	22,296.00
510120	Union Health & Welfare	1,699,043.00			1,699,043.00	1,629,783.00
510125	Union Health&Welfare Settlement	0.00			0.00	0.00
510130	Union Training	72,236.00			72,236.00	82,634.00
510140	Union Pension	580,516.00			580,516.00	600,395.00
510145	Union Pension Settlement	0.00			0.00	0.00
520005	Dietary Expense	0.00			0.00	0.00
520100	Raw Food	393,111.00			393,111.00	375,590.00
520110	Food - Other	8,090.00			8,090.00	4,486.00
520120	Food Supplements	5,044.00			5,044.00	16,603.00
520140	Dietary Supplies	34,922.00			34,922.00	49,118.00
520160	Contracted Services - dietary	498.00			498.00	964.00
520165	Contract Serv - Dietician	0.00			0.00	0.00

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020		9/30/2020	9/30/2019	
520300	Salaries Dietary Supervisor	66,533.00		66,533.00	52,836.00	
520350	Salaries Dietician	73,977.00		73,977.00	68,917.00	
520370	Salaries Dietary	667,008.00		667,008.00	626,547.00	
530120	Housekeeping Supplies	33,684.00		33,684.00	21,001.00	
530140	Contracted Services - housekeeping	0.00		0.00	1,689.00	
530400	Salaries Housekeeping Super	0.00		0.00	0.00	
530450	Salaries Housekeeping	442,385.00		442,385.00	349,196.00	
530550	Salaries Laundry	210,270.00		210,270.00	209,890.00	
540100	Laundry Supplies	7,324.00		7,324.00	6,021.00	
540120	Contract Services - Laundry	1,299.00		1,299.00	2,571.00	
540140	Linen Purchases	9,828.00		9,828.00	7,904.00	
550005	Maintenance	0.00		0.00	0.00	
550030	Security	0.00		0.00	0.00	
550100	Maintenance Supplies	44,389.00		44,389.00	35,840.00	
550110	Repairs & Maintenance	18,940.00		18,940.00	11,516.00	
550120	Contract Services - maintenance	19,443.00		19,443.00	19,979.00	
550130	Minor Equipment	0.00		0.00	0.00	
		AJE - 5		0.00		
550140	Pest Control	0.00		0.00	0.00	
550145	Groundskeeping / Snow	992.00		992.00	15,143.00	
550150	Gas & Electric	158,616.00		158,616.00	166,298.00	
550160	Fuel Oil	1,038.00		1,038.00	673.00	
550170	Cable TV	15,489.00		15,489.00	15,020.00	
550180	Water & Sewer	78,862.00		78,862.00	83,668.00	
550190	Trash Removal	27,703.00		27,703.00	28,674.00	
550195	Medical Waste	623.00		623.00	603.00	
550200	Salaries Maintenance Supervisor	79,481.00		79,481.00	72,074.00	
550250	Salaries Maintenance	108,640.00		108,640.00	98,075.00	
562010	Nursing Supervisor	75.00		75.00	0.00	
562040	Salaries - CNAs	50.00		50.00	0.00	
562100	Medical Supplies	56,617.00		56,617.00	28,315.00	
562110	PPD Medical Supplies	187,013.00		187,013.00	166,368.00	
562120	Diapers / Disposables	0.00		0.00	0.00	
562140	Tube Feeding (Non Part	0.00		0.00	0.00	
562160	Oxygen Supplies	12,899.00		12,899.00	15,350.00	
562165	Oxygen respiratory therapy	4,871.00		4,871.00	7,766.00	
562180	Contract Nursing	0.00		0.00	0.00	
564050	Contracted Services	56.00		56.00	7,625.00	
564100	Contracted Services - Pharmacy	31,560.00		31,560.00	35,278.00	
564120	Over The Counter Drugs	4,908.00		4,908.00	7,131.00	
564140	Prescription Drugs	376,726.00		376,726.00	438,276.00	
566050	Contracted Services - Physician	8,000.00		8,000.00	8,000.00	
566060	Contract Svcs - Dental	16,224.00		16,224.00	16,224.00	
566100	Medical Records	3,516.00		3,516.00	5,580.00	
566140	Patient Transportation	38,976.00		38,976.00	47,153.00	
566160	Med Equip Rental	15,176.00		15,176.00	9,166.00	
566180	Patient Expenses	6,128.00		6,128.00	2,585.00	
566190	Lab Fees	18,442.00		18,442.00	19,782.00	
566200	X-Ray Services	14,584.00		14,584.00	28,933.00	
566205	Inhalation Expense	0.00		0.00	0.00	
566210	Patient Consolidated Bill	6,104.00		6,104.00	6,604.00	
570040	Rehab Contracted Services	33,235.00		33,235.00	56,793.00	
570060	Physical Therapy Supplies	4,012.00		4,012.00	3,058.00	
570080	Speech Therapy Consultant	0.00		0.00	0.00	
570085	Speech Therapy Supplies	0.00		0.00	0.00	
570110	Occupational Therapy Supplies	901.00		901.00	1,247.00	
570160	Respiratory Therapy Suppl	0.00		0.00	236.00	
580005	Activities	3,000.00		3,000.00	0.00	
580100	Activities Supplies	11,140.00		11,140.00	9,390.00	
580120	Entertainment Contracted	2,440.00		2,440.00	6,110.00	
580900	Salaries Social Service Super	54,009.00		54,009.00	48,212.00	
580910	Salaries Social Service Staff	46,832.00		46,832.00	44,172.00	
580950	Salaries Recreation Supervisor	55,916.00		55,916.00	52,549.00	
580960	Salaries Recreation	127,595.00		127,595.00	117,155.00	
600350	LPN - ADMIN	82,480.00		82,480.00	79,695.00	
600600	Salaries Director of Nursing	138,223.00		138,223.00	132,383.00	
600650	Salaries Assistant DON	68,670.00		68,670.00	83,392.00	
600660	6600-Nursing Administration	0.00		0.00	0.00	
600700	Salaries RN Supervisor	644,322.00		644,322.00	579,127.00	
600710	Salaries RN's	545,067.00		545,067.00	507,693.00	
600720	Salaries LPN's	1,707,662.00		1,707,662.00	1,621,280.00	

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
600730	Salaries CNA's	2,940,436.00			2,940,436.00	2,649,478.00
600730.01	7900-C.N.A/Scheduler	59,260.00			59,260.00	19,689.00
600730.02	7950-C.N.A/Central Supply	45,835.00			45,835.00	16,491.00
600740	Salaries Infection Control	0.00			0.00	3,627.00
600750	Salaries Staff Development	0.00			0.00	0.00
600755	Salaries Wound Care	0.00			0.00	0.00
600760	Salaries MDS Supervisor	78,067.00			78,067.00	71,522.00
600762	Salaries MDS	145,031.00			145,031.00	138,016.00
600770	Salaries Unit Coordinator	0.00			0.00	0.00
600780	Salaries Medical Records	36,906.00			36,906.00	33,776.00
600790	Salaries Scheduler	0.00			0.00	0.00
600792	Salaries Transportation	27,306.00			27,306.00	22,549.00
600795	Salaries Central Supply	0.00			0.00	0.00
600800	Salaries Director Rehab	101,696.00		(101,696.00)	0.00	0.00
			AJE - 2	(101,696.00)		
600810	Salaries PT	304,602.00		42,172.00	346,774.00	400,555.00
			AJE - 2	42,172.00		
600830	Salaries OT	340,880.00		47,195.00	388,075.00	441,801.00
			AJE - 2	47,195.00		
600850	Salaries ST	89,047.00		12,329.00	101,376.00	88,568.00
			AJE - 2	12,329.00		
600855	resportory therapist	546.00			546.00	5,591.00
600860	Salaires Rehab Aides	0.00			0.00	0.00
			AJE - 2	0.00		
600870	Salaries Restorative Aides	(666.00)			(666.00)	7,709.00
999	Undistributed	0.00			0.00	0.00
999000	Prior Period Expense	0.00			0.00	(11,511.00)
999100	Prior period AR write off	0.00			0.00	0.00
R0001	Subscriptions	0.00			0.00	3,577.00
R0002	Cell phone	0.00			0.00	4,500.00
			AJE - 3	0.00		
R0003	Referral Software	0.00			0.00	0.00
R0004	Architect	0.00			0.00	0.00
R0005	Contracted Social Worker	0.00			0.00	0.00
R0006	Contracted MDS Consultant	0.00			0.00	31,345.00
R0007	Maintenance Consultant	0.00			0.00	0.00
R0008	Credit Card Machine Rental	0.00			0.00	0.00
R0009	Due to 3rd Party A	0.00			0.00	0.00
R0010	Due to 3rd Party B	0.00			0.00	0.00
R0011	Owner's Capital	0.00			0.00	0.00
R0012	Prior Period Uniform Allowance	0.00			0.00	0.00
R0013	Prior Period Sick Pay	0.00			0.00	0.00
R0014	Work Comp PP Revenue	0.00			0.00	0.00
R0015	Wound Vac	0.00			0.00	0.00
R0016	Background Checks	0.00			0.00	0.00
R0017	CPR Class	0.00			0.00	0.00
R0018	Physical Plant Consultant	0.00			0.00	0.00
R0019	Purchasing Consultant	0.00			0.00	147,190.00
			AJE - 4	0.00		
R0020	State and Federal Compliance	0.00			0.00	0.00
R0021	Respiratory Therapist	0.00			0.00	0.00
R0022	Employee Professional License	0.00			0.00	0.00
R0023	Patient Specific Rental	0.00			0.00	0.00
R0024	Unallowable Food, Travel and Gifts	0.00			0.00	0.00
R0025	Holiday Party	0.00			0.00	0.00
R0026	Business Entity Tax	0.00			0.00	0.00
R0027	Accounting Software	0.00			0.00	0.00
R0028	Prior Period Expenses	0.00			0.00	0.00
R0029	Chamber of Commerce Dues	0.00			0.00	240.00
R0030	Annual Credit Card Fees	0.00			0.00	3,924.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

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

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
500100	Salaries Administrator	165,647.00		0.00	165,647.00	155,231.00
Subtotal [2] Administrators		165,647.00		0.00	165,647.00	155,231.00
Subgroup : [4]	Other Administrative Salaries					
500115	Salaries Admissions	72,448.00		0.00	72,448.00	68,581.00
500130	Customer service aide	27,140.00		0.00	27,140.00	1,590.00
500150	Salary Office	300,513.00		0.00	300,513.00	252,751.00
600780	Salaries Medical Records	36,906.00		0.00	36,906.00	33,776.00
Subtotal [4] Other Administrative Salaries		437,007.00		0.00	437,007.00	356,698.00
Subgroup : [5A]	Head Dietitian					
520350	Salaries Dietician	73,977.00		0.00	73,977.00	68,917.00
Subtotal [5A] Head Dietitian		73,977.00		0.00	73,977.00	68,917.00
Subgroup : [5B]	Food Service Supervisor					
520300	Salaries Dietary Supervisor	66,533.00		0.00	66,533.00	52,836.00
Subtotal [5B] Food Service Supervisor		66,533.00		0.00	66,533.00	52,836.00
Subgroup : [5C]	Dietary Workers					
520370	Salaries Dietary	667,008.00		0.00	667,008.00	626,547.00
Subtotal [5C] Dietary Workers		667,008.00		0.00	667,008.00	626,547.00
Subgroup : [6B]	Other Housekeeping Workers					
530450	Salaries Housekeeping	442,385.00		0.00	442,385.00	349,196.00
Subtotal [6B] Other Housekeeping Workers		442,385.00		0.00	442,385.00	349,196.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
550200	Salaries Maintenance Supervisor	79,481.00		0.00	79,481.00	72,074.00
Subtotal [7A] Engineer or Chief of Maintenance		79,481.00		0.00	79,481.00	72,074.00
Subgroup : [7B]	Other Maintenance Workers					
550250	Salaries Maintenance	108,640.00		0.00	108,640.00	98,075.00
Subtotal [7B] Other Maintenance Workers		108,640.00		0.00	108,640.00	98,075.00
Subgroup : [8B]	Other Laundry Workers					
530550	Salaries Laundry	210,270.00		0.00	210,270.00	209,890.00
Subtotal [8B] Other Laundry Workers		210,270.00		0.00	210,270.00	209,890.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
600600	Salaries Director of Nursing	138,223.00		0.00	138,223.00	132,383.00
600650	Salaries Assistant DON	68,670.00		0.00	68,670.00	83,392.00
Subtotal [12A] Director of Nurses/Assistant Director		206,893.00		0.00	206,893.00	215,775.00
Subgroup : [12B1]	RNs - Direct Care					
562010	Nursing Supervisor	75.00		0.00	75.00	0.00
600700	Salaries RN Supervisor	644,322.00		0.00	644,322.00	579,127.00
600710	Salaries RN's	545,067.00		0.00	545,067.00	507,693.00
Subtotal [12B1] RNs - Direct Care		1,189,464.00		0.00	1,189,464.00	1,086,820.00
Subgroup : [12B2]	RNs - Administrative					
600740	Salaries Infection Control	0.00		0.00	0.00	3,627.00
600760	Salaries MDS Supervisor	78,067.00		0.00	78,067.00	71,522.00
600762	Salaries MDS	145,031.00		0.00	145,031.00	138,016.00
Subtotal [12B2] RNs - Administrative		223,098.00		0.00	223,098.00	213,165.00
Subgroup : [12C1]	LPNs - Direct Care					
600720	Salaries LPN's	1,707,662.00		0.00	1,707,662.00	1,621,280.00
Subtotal [12C1] LPNs - Direct Care		1,707,662.00		0.00	1,707,662.00	1,621,280.00
Subgroup : [12C2]	LPNs - Administrative					
600350	LPN - ADMIN	82,480.00		0.00	82,480.00	79,695.00
Subtotal [12C2] LPNs - Administrative		82,480.00		0.00	82,480.00	79,695.00
Subgroup : [12D]	Aides and Attendants					
562040	Salaries - CNAs	50.00		0.00	50.00	0.00
600730	Salaries CNA's	2,940,436.00		0.00	2,940,436.00	2,649,478.00
600792	Salaries Transportation	27,306.00		0.00	27,306.00	22,549.00
600870	Salaries Restorative Aides	(666.00)		0.00	(666.00)	7,709.00
Subtotal [12D] Aides and Attendants		2,967,126.00		0.00	2,967,126.00	2,679,736.00
Subgroup : [12E]	Physical Therapists					
600810	Salaries PT	304,602.00	AJE - 2	42,172.00 42,172.00	346,774.00	400,555.00
600860	Salaries Rehab Aides	0.00	AJE - 2	0.00 (0.00)	0.00	0.00
Subtotal [12E] Physical Therapists		304,602.00		42,172.00	346,774.00	400,555.00

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

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
Subgroup : [12F] Speech Therapists						
600850	Salaries ST	89,047.00	AJE - 2	12,329.00 12,329.00	101,376.00	88,568.00
Subtotal [12F] Speech Therapists		89,047.00		12,329.00	101,376.00	88,568.00
Subgroup : [12G] Occupational Therapists						
600830	Salaries OT	340,880.00	AJE - 2	47,195.00 47,195.00	388,075.00	441,801.00
Subtotal [12G] Occupational Therapists		340,880.00		47,195.00	388,075.00	441,801.00
Subgroup : [12H] Recreation Workers						
580950	Salaries Recreation Supervisor	55,916.00		0.00	55,916.00	52,549.00
580960	Salaries Recreation	127,595.00		0.00	127,595.00	117,155.00
Subtotal [12H] Recreation Workers		183,511.00		0.00	183,511.00	169,704.00
Subgroup : [12M] Social Workers/Case Management						
580900	Salaries Social Service Super	54,009.00		0.00	54,009.00	48,212.00
580910	Salaries Social Service Staff	46,832.00		0.00	46,832.00	44,172.00
Subtotal [12M] Social Workers/Case Management		100,841.00		0.00	100,841.00	92,384.00
Subgroup : [12O] Other						
600800	Salaries Director Rehab	101,696.00	AJE - 2	(101,696.00) (101,696.00)	0.00	0.00
600855	respository therapist	546.00		0.00	546.00	5,591.00
Subtotal [12O] Other		102,242.00		(101,696.00)	546.00	5,591.00
Total [10-A] Salaries and Wages		9,748,794.00		0.00	9,748,794.00	9,084,538.00
Group : [13-B] Professional Fees						
Subgroup : [2] Dentist						
566060	Contract Svcs - Dental	16,224.00		0.00	16,224.00	16,224.00
Subtotal [2] Dentist		16,224.00		0.00	16,224.00	16,224.00
Subgroup : [3] Pharmacist						
564100	Contracted Services - Pharmacy	31,560.00		0.00	31,560.00	35,278.00
Subtotal [3] Pharmacist		31,560.00		0.00	31,560.00	35,278.00
Subgroup : [5A] PT - Resident Care						
570040	Rehab Contracted Services	33,235.00		0.00	33,235.00	56,793.00
Subtotal [5A] PT - Resident Care		33,235.00		0.00	33,235.00	56,793.00
Subgroup : [8A] Medical Director						
500850	Medical Director Fees	66,000.00		0.00	66,000.00	66,000.00
Subtotal [8A] Medical Director		66,000.00		0.00	66,000.00	66,000.00
Subgroup : [8C] Resident Care						
566050	Contracted Services - Physician	8,000.00		0.00	8,000.00	8,000.00
Subtotal [8C] Resident Care		8,000.00		0.00	8,000.00	8,000.00
Subgroup : [11A2] RN's - Administrative						
R0006	Contracted MDS Consultant	0.00		0.00	0.00	31,345.00
Subtotal [11A2] RN's - Administrative		0.00		0.00	0.00	31,345.00
Subgroup : [12] Other						
500360	Consulting Other	71,415.00	AJE - 4	0.00 (0.00)	71,415.00	0.00
564050	Contracted Services	56.00		0.00	56.00	7,625.00
Subtotal [12] Other		71,471.00		0.00	71,471.00	7,625.00
Total [13-B] Professional Fees		226,490.00		0.00	226,490.00	221,265.00
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
510040	Workers' Compensation	219,381.00		0.00	219,381.00	272,536.00
Subtotal [1A1] Workmen's Compensation		219,381.00		0.00	219,381.00	272,536.00
Subgroup : [1A3] Unemployment Insurance						
510020	Payroll Taxes FUTA	90,444.00		0.00	90,444.00	92,528.00
510030	Payroll Taxes SUTA	10,379.00		0.00	10,379.00	11,833.00
Subtotal [1A3] Unemployment Insurance		100,823.00		0.00	100,823.00	104,361.00
Subgroup : [1A4] Social Security (FICA)						
510010	Payroll Taxes FICA	750,609.00		0.00	750,609.00	700,073.00
Subtotal [1A4] Social Security (FICA)		750,609.00		0.00	750,609.00	700,073.00
Subgroup : [1A5] Health Insurance						
510000	Employee Benefits	2,942.00		0.00	2,942.00	21,729.00
510050	Group Health / Dental	132,926.00		0.00	132,926.00	156,628.00
510120	Union Health & Welfare	1,699,043.00		0.00	1,699,043.00	1,629,783.00
Subtotal [1A5] Health Insurance		1,834,911.00		0.00	1,834,911.00	1,808,140.00

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 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subgroup : [1A7] Pensions						
510140	Union Pension	580,516.00		0.00	580,516.00	600,395.00
Subtotal [1A7] Pensions		580,516.00		0.00	580,516.00	600,395.00
Subgroup : [1A8] Uniform Allowance						
510115	Uniform Allowance	22,156.00		0.00	22,156.00	22,296.00
600730.01	7900-C.N.A/Scheduler	59,260.00		0.00	59,260.00	19,689.00
600730.02	7950-C.N.A/Central Supply	45,835.00		0.00	45,835.00	16,491.00
Subtotal [1A8] Uniform Allowance		127,251.00		0.00	127,251.00	58,476.00
Subgroup : [1A9] Other						
510080	Employee Benefits - Non Pr	40,788.00		0.00	40,788.00	19,695.00
510130	Union Training	72,236.00		0.00	72,236.00	82,634.00
Subtotal [1A9] Other		113,024.00		0.00	113,024.00	102,329.00
Subgroup : [1C] Bad Debts						
400291	Bad debt	414,932.00		0.00	414,932.00	498,855.00
Subtotal [1C] Bad Debts		414,932.00		0.00	414,932.00	498,855.00
Subgroup : [1D] Accounting and Auditing						
500320	Accounting Fees	31,862.00		0.00	31,862.00	45,828.00
Subtotal [1D] Accounting and Auditing		31,862.00		0.00	31,862.00	45,828.00
Subgroup : [1E] Legal						
500340	Legal Fees	47,945.00		0.00	47,945.00	54,637.00
Subtotal [1E] Legal		47,945.00		0.00	47,945.00	54,637.00
Subgroup : [1G] Office Supplies						
500260	Office Supplies	21,331.00		0.00	21,331.00	34,009.00
500300	Printing	2,198.00		0.00	2,198.00	2,761.00
Subtotal [1G] Office Supplies		23,529.00		0.00	23,529.00	36,770.00
Subgroup : [1H1] Telephone and Telegraph						
500440	Telephone	43,683.00		0.00 (0.00)	43,683.00	38,421.00
Subtotal [1H1] Telephone and Telegraph		43,683.00		0.00	43,683.00	38,421.00
Subgroup : [1H2] Cellular Phones and beepers						
R0002	Cell phone	0.00		0.00 (0.00)	0.00	4,500.00
Subtotal [1H2] Cellular Phones and beepers		0.00		0.00	0.00	4,500.00
Subgroup : [1K2] Other						
500710	Taxes- sales tax	0.00		0.00	0.00	69,699.00
Subtotal [1K2] Other		0.00		0.00	0.00	69,699.00
Subgroup : [1K3] Resident Day User Fee						
500550	Provider Fee Expense	1,145,601.00		0.00	1,145,601.00	1,065,321.00
Subtotal [1K3] Resident Day User Fee		1,145,601.00		0.00	1,145,601.00	1,065,321.00
Total [15] Expenditures Other than Salaries		5,434,067.00		0.00	5,434,067.00	5,460,341.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [4] Employee Travel						
500180	Travel & Mileage	17,455.00		0.00	17,455.00	22,859.00
Subtotal [4] Employee Travel		17,455.00		0.00	17,455.00	22,859.00
Subgroup : [5] Education Expense						
500460	Meetings & Seminars	253.00		0.00	253.00	2,910.00
Subtotal [5] Education Expense		253.00		0.00	253.00	2,910.00
Subgroup : [M3] Advertising Other						
500480	Advertising - Promotional	35,398.00		0.00	35,398.00	38,914.00
500630	Advertising - Promotional	0.00		0.00	0.00	420.00
Subtotal [M3] Advertising Other		35,398.00		0.00	35,398.00	39,334.00
Subgroup : [M5] Medical Records						
566100	Medical Records	3,516.00		0.00	3,516.00	5,580.00
Subtotal [M5] Medical Records		3,516.00		0.00	3,516.00	5,580.00
Subgroup : [M7] Postage						
500280	Postage	5,569.00		0.00	5,569.00	4,984.00
Subtotal [M7] Postage		5,569.00		0.00	5,569.00	4,984.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
500240	Dues & Subscriptions	11,933.00		0.00	11,933.00	508.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		11,933.00		0.00	11,933.00	508.00
Subgroup : [M8A] Dues to Chamber of Commerce						

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

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL	1st PP-FINAL
					9/30/2020	9/30/2019
R0029	Chamber of Commerce Dues	0.00		0.00	0.00	240.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		0.00	0.00	240.00
Subgroup : [M9] Subscriptions						
R0001	Subscriptions	0.00		0.00	0.00	3,577.00
Subtotal [M9] Subscriptions		0.00		0.00	0.00	3,577.00
Subgroup : [M10] Contributions						
500355	Charitable	155,974.00		0.00	155,974.00	49,970.00
Subtotal [M10] Contributions		155,974.00		0.00	155,974.00	49,970.00
Subgroup : [M11] Services Provided by Contract						
500270	Software / Tech Support	76,778.00		0.00	76,778.00	50,875.00
500350	Payroll Processing Fee	40,776.00		0.00	40,776.00	42,166.00
500365	Guaranteed payments	111,633.00		0.00	111,633.00	0.00
Subtotal [M11] Services Provided by Contract		229,187.00		0.00	229,187.00	93,041.00
Subgroup : [M12] Administrative Management Services						
500330	Contract Services - Office	76,079.00		0.00 (0.00)	76,079.00	67,824.00
500810	Business Consulting	200,000.00		0.00	200,000.00	154,000.00
Subtotal [M12] Administrative Management Services		276,079.00		0.00	276,079.00	221,824.00
Subgroup : [M13] Other						
500200	Bank Charges	5,827.00		0.00	5,827.00	9,824.00
500400	Business License Fees	704.00		0.00	704.00	0.00
500420	Licenses & Permits	500.00		0.00	500.00	1,285.00
500445	Small Equipment Purchase	50,442.00		0.00	50,442.00	24,113.00
500490	Fines & Penalties	114.00		0.00	114.00	30.00
510110	Employee Physicals	2,285.00		0.00	2,285.00	5,706.00
R0019	Purchasing Consultant	0.00		0.00	0.00	147,190.00
R0030	Annual Credit Card Fees	0.00		0.00	0.00	3,924.00
Subtotal [M13] Other		59,872.00		0.00	59,872.00	192,072.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and Gen		795,236.00		0.00	795,236.00	636,899.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
520100	Raw Food	393,111.00		0.00	393,111.00	375,590.00
520120	Food Supplements	5,044.00		0.00	5,044.00	16,603.00
Subtotal [2A1] Raw Food		398,155.00		0.00	398,155.00	392,193.00
Subgroup : [2B] Purchased Services						
520160	Contracted Services - dietary	498.00		0.00	498.00	964.00
Subtotal [2B] Purchased Services		498.00		0.00	498.00	964.00
Subgroup : [2C] Other						
520110	Food - Other	8,090.00		0.00	8,090.00	4,486.00
520140	Dietary Supplies	34,922.00		0.00	34,922.00	49,118.00
Subtotal [2C] Other		43,012.00		0.00	43,012.00	53,604.00
Total [18] Dietary Basis for Allocation of Costs		441,665.00		0.00	441,665.00	446,761.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A4] Repair and/or purchased linens						
540140	Linen Purchases	9,828.00		0.00	9,828.00	7,904.00
Subtotal [3A4] Repair and/or purchased linens		9,828.00		0.00	9,828.00	7,904.00
Subgroup : [3B] Purchased Services						
540120	Contract Services - Laundry	1,299.00		0.00	1,299.00	2,571.00
Subtotal [3B] Purchased Services		1,299.00		0.00	1,299.00	2,571.00
Subgroup : [3C] Other						
540100	Laundry Supplies	7,324.00		0.00	7,324.00	6,021.00
Subtotal [3C] Other		7,324.00		0.00	7,324.00	6,021.00
Total [19] Laundry-Basis for Allocation of Costs		18,451.00		0.00	18,451.00	16,496.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4A1] In-House Care Supplies						
530120	Housekeeping Supplies	33,684.00		0.00	33,684.00	21,001.00
Subtotal [4A1] In-House Care Supplies		33,684.00		0.00	33,684.00	21,001.00
Subgroup : [4B] Purchased Services						
530140	Contracted Services - housekeeping	0.00		0.00	0.00	1,689.00
Subtotal [4B] Purchased Services		0.00		0.00	0.00	1,689.00
Subgroup : [5A2] Purchased from						
564140	Prescription Drugs	376,726.00		0.00	376,726.00	438,276.00
Subtotal [5A2] Purchased from		376,726.00		0.00	376,726.00	438,276.00

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

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subgroup : [5B] Medicine Cabinet Drugs						
564120	Over The Counter Drugs	4,908.00		0.00	4,908.00	7,131.00
Subtotal [5B] Medicine Cabinet Drugs		4,908.00		0.00	4,908.00	7,131.00
Subgroup : [5C] Medical and Therapeutic Supplies						
562100	Medical Supplies	56,617.00		0.00	56,617.00	28,315.00
562110	PPD Medical Supplies	187,013.00		0.00	187,013.00	166,368.00
Subtotal [5C] Medical and Therapeutic Supplies		243,630.00		0.00	243,630.00	194,683.00
Subgroup : [5D] Ambulance/Limousine						
566140	Patient Transportation	38,976.00		0.00	38,976.00	47,153.00
Subtotal [5D] Ambulance/Limousine		38,976.00		0.00	38,976.00	47,153.00
Subgroup : [5E2] Oxygen - Other						
562160	Oxygen Supplies	12,899.00		0.00	12,899.00	15,350.00
562165	Oxygen respiratory therapy	4,871.00		0.00	4,871.00	7,766.00
570160	Respiratory Therapy Suppl	0.00		0.00	0.00	236.00
Subtotal [5E2] Oxygen - Other		17,770.00		0.00	17,770.00	23,352.00
Subgroup : [5F] X-Rays and related radiological						
566200	X-Ray Services	14,584.00		0.00	14,584.00	28,933.00
Subtotal [5F] X-Rays and related radiological		14,584.00		0.00	14,584.00	28,933.00
Subgroup : [5H] Laboratory						
566190	Lab Fees	18,442.00		0.00	18,442.00	19,782.00
Subtotal [5H] Laboratory		18,442.00		0.00	18,442.00	19,782.00
Subgroup : [5I] Recreation						
550170	Cable TV	15,489.00		0.00	15,489.00	15,020.00
580005	Activities	3,000.00		0.00	3,000.00	0.00
580100	Activities Supplies	11,140.00		0.00	11,140.00	9,390.00
580120	Entertainment Contracted	2,440.00		0.00	2,440.00	6,110.00
Subtotal [5I] Recreation		32,069.00		0.00	32,069.00	30,520.00
Subgroup : [5L] Other						
400280	Occupational Therapy - M MA	0.00		0.00	0.00	1,051.00
566160	Med Equip Rental	15,176.00		0.00	15,176.00	9,166.00
566180	Patient Expenses	6,128.00		0.00	6,128.00	2,585.00
566210	Patient Consolidated Bill	6,104.00		0.00	6,104.00	6,604.00
570060	Physical Therapy Supplies	4,012.00		0.00	4,012.00	3,058.00
570110	Occupational Therapy Supplies	901.00		0.00	901.00	1,247.00
Subtotal [5L] Other		32,321.00		0.00	32,321.00	23,711.00
Total [20] Housekeeping and Resident Care Basis for Allocation of C		813,110.00		0.00	813,110.00	836,231.00
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
550100	Maintenance Supplies	44,389.00		0.00	44,389.00	35,840.00
550110	Repairs & Maintenance	18,940.00		0.00	18,940.00	11,516.00
Subtotal [6A] Repairs and Maintenance		63,329.00		0.00	63,329.00	47,356.00
Subgroup : [6B] Heat						
550150	Gas & Electric	158,616.00		0.00	158,616.00	166,298.00
Subtotal [6B] Heat		158,616.00		0.00	158,616.00	166,298.00
Subgroup : [6C] Light & Power						
550160	Fuel Oil	1,038.00		0.00	1,038.00	673.00
Subtotal [6C] Light & Power		1,038.00		0.00	1,038.00	673.00
Subgroup : [6D] Water						
550180	Water & Sewer	78,862.00		0.00	78,862.00	83,668.00
Subtotal [6D] Water		78,862.00		0.00	78,862.00	83,668.00
Subgroup : [6E] Equipment Lease						
500310	Rental of Equipment	8,172.00		0.00 (0.00)	8,172.00	10,726.00
Subtotal [6E] Equipment Lease		8,172.00		0.00	8,172.00	10,726.00
Subgroup : [6F] Other						
550120	Contract Services - maintenance	19,443.00		0.00	19,443.00	19,979.00
550130	Minor Equipment	0.00		0.00	0.00	0.00
				AJE - 5		
550145	Groundskeeping / Snow	992.00		0.00	992.00	15,143.00
550190	Trash Removal	27,703.00		0.00	27,703.00	28,674.00
550195	Medical Waste	623.00		0.00	623.00	603.00
Subtotal [6F] Other		48,761.00		0.00	48,761.00	64,399.00
Subgroup : [7B] Building & Building Improvements						
501300	Depr - Leasehold Improvements	109,428.00		0.00	109,428.00	103,256.00
Subtotal [7B] Building & Building Improvements		109,428.00		0.00	109,428.00	103,256.00

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

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
Subgroup : [7D] Movable Equipment						
501100	Deprec FF & E	11,232.00		0.00	11,232.00	7,053.00
Subtotal [7D] Movable Equipment		11,232.00		0.00	11,232.00	7,053.00
Subgroup : [8C] Leasehold Improvements						
501550	Amort Lease Aquisition Costs	10,599.00		0.00	10,599.00	10,599.00
Subtotal [8C] Leasehold Improvements		10,599.00		0.00	10,599.00	10,599.00
Subgroup : [9] Rental Payments						
500110	Rent - Offsite Office	5,100.00		0.00	5,100.00	5,100.00
500900	Rent Expense - Building	932,278.00		0.00	932,278.00	957,170.00
Subtotal [9] Rental Payments		937,378.00		0.00	937,378.00	962,270.00
Subgroup : [10B] Real estate taxes paid by lessor						
500510	Taxes - Real Estate	2,727.00		0.00	2,727.00	2,727.00
500910	Real estate tax	131,520.00		0.00	131,520.00	144,520.00
Subtotal [10B] Real estate taxes paid by lessor		134,247.00		0.00	134,247.00	147,247.00
Subgroup : [10C] Personal property taxes						
500520	Taxes - Personal	2,510.00		0.00	2,510.00	15,757.00
Subtotal [10C] Personal property taxes		2,510.00		0.00	2,510.00	15,757.00
Total [22] Maintenance and Property		1,564,172.00		0.00	1,564,172.00	1,619,302.00
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						
502000	Interest Working Capital	0.00		0.00	0.00	4,919.00
502150	Interest - Other	2,799.00		0.00	2,799.00	8,689.00
Subtotal [12D] Other Interest Expense		2,799.00		0.00	2,799.00	13,608.00
Subgroup : [14A] Insurance on Property						
500530	Insurance - Property	129,739.00		0.00	129,739.00	111,098.00
Subtotal [14A] Insurance on Property		129,739.00		0.00	129,739.00	111,098.00
Subgroup : [14C3] Other						
500450	Insurance Non-Property	8,964.00		0.00	8,964.00	9,070.00
Subtotal [14C3] Other		8,964.00		0.00	8,964.00	9,070.00
Total [27] Interest and Insurance		141,502.00		0.00	141,502.00	133,776.00
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
400100	Room & Board - MD	(16,997,221.00)		0.00	(16,997,221.00)	(16,005,788.00)
400170	Pr. Yr. Revenue Adjustments MD	221,186.00		0.00	221,186.00	369,193.00
Subtotal [1A] Medicaid Residents (CT only)		(16,776,035.00)		0.00	(16,776,035.00)	(15,636,595.00)
Subgroup : [1B] Medicaid room and board contractual allowance						
400155	Contractual Allow (R&B) - MD	4,675,753.00		0.00	4,675,753.00	4,583,867.00
Subtotal [1B] Medicaid room and board contractual allowance		4,675,753.00		0.00	4,675,753.00	4,583,867.00
Subgroup : [3A] Medicare Residents (All inclusive)						
400200	Room & Board - Med A	(1,542,619.00)		0.00	(1,542,619.00)	(1,927,824.00)
400269	Sequester Med A	35,872.00		0.00	35,872.00	59,740.00
400270	Pr. Yr. Revenue Adjustments MA	(215,036.00)		0.00	(215,036.00)	(125,238.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,721,783.00)		0.00	(1,721,783.00)	(1,993,322.00)
Subgroup : [3B] Medicare room and board contractual allowance						
400255	Contractual Allow (R&B) - Med A	(139,254.00)		0.00	(139,254.00)	(1,745,370.00)
Subtotal [3B] Medicare room and board contractual allowance		(139,254.00)		0.00	(139,254.00)	(1,745,370.00)
Subgroup : [4A] Private-pay residents and other						
400000	Room & Board - PVT	(1,052,870.00)		0.00	(1,052,870.00)	(950,806.00)
400070	Pr. Yr. Revenue Adjustments PVT	(218,606.00)		0.00	(218,606.00)	(439,727.00)
400100.01	Hospice Revenue	(334,812.00)		0.00	(334,812.00)	(296,781.00)
400200.01	Managed Medicare	(1,318,165.00)		0.00	(1,318,165.00)	(1,545,090.00)
400271	Managed Medicare	(167,373.00)		0.00	(167,373.00)	(122,564.00)
400400	Room & Board - Managed Care	(88,984.00)		0.00	(88,984.00)	(240,086.00)
400410	Pr. Yr. Room & Board - Managed Care	0.00		0.00	0.00	1,200.00
400470	Pr. Yr. Revenue Adjustments MGD	11,197.00		0.00	11,197.00	0.00
Subtotal [4A] Private-pay residents and other		(3,169,613.00)		0.00	(3,169,613.00)	(3,593,854.00)
Subgroup : [4B] Private-pay room and board contractual allowance						
400455	Contract Allow (R&B) - MGD Care	(7,412.00)		0.00	(7,412.00)	(43,032.00)
Subtotal [4B] Private-pay room and board contractual allowance		(7,412.00)		0.00	(7,412.00)	(43,032.00)
Subgroup : [5A] Prescription Drugs - Medicare						
400220	Pharmacy - MA	(118,703.00)		0.00	(118,703.00)	(363,306.00)
Subtotal [5A] Prescription Drugs - Medicare		(118,703.00)		0.00	(118,703.00)	(363,306.00)
Subgroup : [5C] Prescription Drugs - Non-medicare						

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

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
400120	Pharmacy - MD	(15,508.00)		0.00	(15,508.00)	(1,129.00)
400420	Pharmacy - Managed Care	(4,983.00)		0.00	(4,983.00)	(30,496.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(20,491.00)		0.00	(20,491.00)	(31,625.00)
Subgroup : [7A] Physical Therapy - Medicare						
400235	Physical Therapy - MA	(465,089.00)		0.00	(465,089.00)	(738,993.00)
400635	Physical Therapy - Medicare B	(221,783.00)		0.00	(221,783.00)	(213,915.00)
Subtotal [7A] Physical Therapy - Medicare		(686,872.00)		0.00	(686,872.00)	(952,908.00)
Subgroup : [7C] Physical Therapy - Non-medicare						
400035	Physical Therapy - PVT	(1,359.00)		0.00	(1,359.00)	(267.00)
400135	Physical Therapy - MD	(119,105.00)		0.00	(119,105.00)	(64,449.00)
400435	Physical Therapy - Managed Care	21,100.00		0.00	21,100.00	(45,364.00)
Subtotal [7C] Physical Therapy - Non-medicare		(99,364.00)		0.00	(99,364.00)	(110,080.00)
Subgroup : [8A] Speech Therapy - Medicare						
400245	Speech Therapy - MA	(72,566.00)		0.00	(72,566.00)	(96,028.00)
400645	Speech Therapy - Medicare B	(87,562.00)		0.00	(87,562.00)	(67,055.00)
Subtotal [8A] Speech Therapy - Medicare		(160,128.00)		0.00	(160,128.00)	(163,083.00)
Subgroup : [8C] Speech Therapy - Non-medicare						
400145	Speech Therapy - MD	(21,009.00)		0.00	(21,009.00)	(6,806.00)
400445	Speech Therapy - Managed Care	3,804.00		0.00	3,804.00	(5,292.00)
Subtotal [8C] Speech Therapy - Non-medicare		(17,205.00)		0.00	(17,205.00)	(12,098.00)
Subgroup : [9A] Occupational Therapy - Medicare						
400240	Occupational Therapy MA	(516,343.00)		0.00	(516,343.00)	(817,935.00)
400640	Occupational Therapy - Med B	(295,423.00)		0.00	(295,423.00)	(264,368.00)
Subtotal [9A] Occupational Therapy - Medicare		(811,766.00)		0.00	(811,766.00)	(1,082,303.00)
Subgroup : [9C] Occupational Therapy - Non-medicare						
400040	Occupational Therapy - PVT	(1,207.00)		0.00	(1,207.00)	415.00
400140	Occupational Therapy - MD	(136,037.00)		0.00	(136,037.00)	(80,424.00)
400440	Occupational Therapy - Managed	(6,784.00)		0.00	(6,784.00)	(56,654.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(144,028.00)		0.00	(144,028.00)	(136,663.00)
Subgroup : [10A] Other - Medicare						
400215	Lab - MA	(2,559.00)		0.00	(2,559.00)	0.00
400225	IV Therapy - MA	(200.00)		0.00	(200.00)	0.00
400230	X-Ray - MA	(5,590.00)		0.00	(5,590.00)	(11,159.00)
400260	Contractual Allow (Ancill) MA	(783,116.00)		0.00	(783,116.00)	2,028,459.00
400660	Contract Allow (Ancill) Med B	136,868.00		0.00	136,868.00	83,635.00
400669	Sequester Med B	3,072.00		0.00	3,072.00	4,959.00
400998	Medicare Stimulis - COVID 19	(1,188,523.00)		0.00	(1,188,523.00)	0.00
Subtotal [10A] Other - Medicare		(1,840,048.00)		0.00	(1,840,048.00)	2,105,894.00
Subgroup : [10B] Other - Non-medicare						
400060	Contractual Allow (Ancill) PVT	226.00		0.00	226.00	7.00
400125	IV Therapy - MD	(1,228.00)		0.00	(1,228.00)	0.00
400130	X Ray - MD	0.00		0.00	0.00	(75.00)
400160	Contractual Allow (Ancill) MD	293,054.00		0.00	293,054.00	152,808.00
400265	Contractual Allowance (BC/BSD)	514.00		0.00	514.00	506.00
400276	IV Therapy - M MA	(1,537.00)		0.00	(1,537.00)	0.00
400289	Contractual Allow (Ancill) M MA	1,537.00		0.00	1,537.00	0.00
400430	X-Ray - Managed Care	(75.00)		0.00	(75.00)	(956.00)
400460	Contract Allow(Ancill) MGD Care	34,587.00		0.00	34,587.00	138,642.00
400997	Medicaid Rate Adj - COVID 19	(889,644.00)		0.00	(889,644.00)	0.00
444444	Ancillary - cash receipts	(12,324.00)		0.00	(12,324.00)	(18,392.00)
Subtotal [10B] Other - Non-medicare		(574,890.00)		0.00	(574,890.00)	272,540.00
Subgroup : [14] Rental of Televisions and Cable Services						
400850	Cable Revenue	0.00		0.00	0.00	(236.00)
Subtotal [14] Rental of Televisions and Cable Services		0.00		0.00	0.00	(236.00)
Subgroup : [15] Interest Income						
400870	Interest income	(5,712.00)		0.00	(5,712.00)	(754.00)
Subtotal [15] Interest Income		(5,712.00)		0.00	(5,712.00)	(754.00)
Subgroup : [18] Other Revenue						
400860	Miscellaneous Revenue	(14,661.00)		0.00	(14,661.00)	(9,661.00)
400996	Optum Covid Emergency Payment	(10,500.00)		0.00	(10,500.00)	0.00
999000	Prior Period Expense	0.00		0.00	0.00	(11,511.00)
Subtotal [18] Other Revenue		(25,161.00)		0.00	(25,161.00)	(21,172.00)
Total [30] Statement of Revenue		(21,642,712.00)		0.00	(21,642,712.00)	(18,924,100.00)
Group : [31-32] Assets						
Subgroup : [A1] Cash						
100015	ZBA - Cash Operating	(3.00)		0.00	(3.00)	(3.00)
100020	Cash - Operating	3,717,854.00		0.00	3,717,854.00	516,752.00

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

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
100025	Cash - Payroll	121,387.00		0.00	121,387.00	(10,436.00)
100030	Cash - Prior Owner	(152,706.00)		0.00	(152,706.00)	
100051	Resident Trust - Petty	1,100.00		0.00	1,100.00	1,100.00
Subtotal [A1] Cash		3,687,632.00		0.00	3,687,632.00	354,707.00
Subgroup : [A2] Resident Accounts Receivable						
100070	A/R - Medicaid	1,463,858.00		0.00	1,463,858.00	1,482,195.00
100075	A/R - Medicare A	638,837.00		0.00	638,837.00	608,095.00
100080	A/R - Managed Care	99,291.00		0.00	99,291.00	175,164.00
100085	A/R - Private	225,286.00		0.00	225,286.00	341,223.00
100090	A/R - Medicare B	308,921.00		0.00	308,921.00	370,833.00
100105	Allowance - Doubtful Accounts	687.00		0.00	687.00	(2,057.00)
Subtotal [A2] Resident Accounts Receivable		2,736,880.00		0.00	2,736,880.00	2,975,453.00
Subgroup : [A5] Prepaid Expenses						
100400.01	Prepaid Workers Comp	33,738.00		0.00	33,738.00	41,006.00
100410	Prepaid Insurance	34,093.00		0.00	34,093.00	26,116.00
100701	Prepaid partnership tax	46,789.00		0.00	46,789.00	7,918.00
Subtotal [A5] Prepaid Expenses		114,620.00		0.00	114,620.00	75,040.00
Subgroup : [A7] Medicare Final Settlement Receivable						
100327	Due To/ From Medicare	(5,973.00)		0.00	(5,973.00)	13,911.00
Subtotal [A7] Medicare Final Settlement Receivable		(5,973.00)		0.00	(5,973.00)	13,911.00
Subgroup : [A8] Other Current Assets						
100106	Allow - Doubtful PVT Accounts	55,790.00		0.00	55,790.00	55,790.00
100700	Utilities Deposits	3,920.00		0.00	3,920.00	3,920.00
400901	Prior Owner Revenue	18,380.00		0.00	18,380.00	18,380.00
Subtotal [A8] Other Current Assets		78,090.00		0.00	78,090.00	78,090.00
Subgroup : [B4] Leasehold Improvements						
100500	Leasehold Improvements	875,478.00		0.00	875,478.00	870,286.00
100600	Accum Depr- Leasehold Improv	(347,056.00)		0.00	(347,056.00)	(237,628.00)
Subtotal [B4] Leasehold Improvements		528,422.00		0.00	528,422.00	632,658.00
Subgroup : [B6] Movable Equipment						
100510	Furniture Fixtures & Equipment	64,731.00		0.00	64,731.00	52,144.00
100530	Computer Equip & Software	21,746.00		0.00	21,746.00	6,347.00
100610	Accum Depr - FF & E	(29,399.00)		0.00	(29,399.00)	(18,441.00)
100630	Accum Depr - Comp Equip & Soft	(2,261.00)		0.00	(2,261.00)	(1,988.00)
Subtotal [B6] Movable Equipment		54,817.00		0.00	54,817.00	38,062.00
Subgroup : [D6] Loans to Owners or Related Parties						
100380	Due from Norwich and Windham	1,000,000.00		0.00	1,000,000.00	0.00
Subtotal [D6] Loans to Owners or Related Parties		1,000,000.00		0.00	1,000,000.00	0.00
Subgroup : [D7] Other Assets						
100175	Due To/From Prior Owner	(21,650.00)		0.00	(21,650.00)	0.00
100325	Due from landlord	3,394.00		0.00	3,394.00	18,800.00
100375	Loan & Exchange	395,000.00		0.00	395,000.00	0.00
100710	Lease Acquisition Costs	73,685.00		0.00	73,685.00	73,685.00
100715	Accum Amort Lease Aqu Costs	(42,239.00)		0.00	(42,239.00)	(31,640.00)
100800	Replacement reserves	35,697.00		0.00	35,697.00	0.00
Subtotal [D7] Other Assets		443,887.00		0.00	443,887.00	60,845.00
Total [31-32] Assets		8,638,375.00		0.00	8,638,375.00	4,228,766.00
Group : [33-34] Liabilities						
Subgroup : [A1] Trade Accounts Payable						
200000	Accounts Payable	(1,898,885.00)		0.00	(1,898,885.00)	(2,108,210.00)
Subtotal [A1] Trade Accounts Payable		(1,898,885.00)		0.00	(1,898,885.00)	(2,108,210.00)
Subgroup : [A4] Accrued Payroll						
200020	Accrued Payroll	(314,435.00)		0.00	(314,435.00)	(296,343.00)
200020.01	Accrued Bonus payroll	0.00		0.00	0.00	(32,295.00)
200022	Accrued PTO	(150,548.00)		0.00	(150,548.00)	(150,548.00)
200023	Accrued Sick pay	0.00		0.00	0.00	(35,163.00)
Subtotal [A4] Accrued Payroll		(464,983.00)		0.00	(464,983.00)	(514,349.00)
Subgroup : [A6] Accrued Payroll Taxes Payable						
200025	Accrued Payroll Taxes	(24,677.00)		0.00	(24,677.00)	(24,231.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(24,677.00)		0.00	(24,677.00)	(24,231.00)
Subgroup : [A12] Other Current Liabilities						
200015	Accrued Provider Tax Payable	(269,246.00)		0.00	(269,246.00)	(274,710.00)
200024	Payroll garnishments	70.00		0.00	70.00	0.00
200030.04	Accrued accounting fees	0.00		0.00	0.00	(12,500.00)
200035	Accrued Health & Welfare	(65,080.00)		0.00	(65,080.00)	(99,256.00)
200045	Union Dues Withholding	(2,992.00)		0.00	(2,992.00)	929.00
200050	Accrued Employee Ins.	(657.00)		0.00	(657.00)	(657.00)

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

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
200068	Resident funds refund	1,370.00		0.00	1,370.00	0.00
200069	Patient Refund	64,785.00		0.00	64,785.00	49,320.00
Subtotal [A12] Other Current Liabilities		(271,750.00)		0.00	(271,750.00)	(336,874.00)
Subgroup : [B3] Loans from Owners or Related Parties						
200375	Due To/From Shimshon Fisher	(490,500.00)		0.00	(490,500.00)	(355,500.00)
Subtotal [B3] Loans from Owners or Related Parties		(490,500.00)		0.00	(490,500.00)	(355,500.00)
Subgroup : [B4] Other Long-Term Liabilities						
200400	Due to 3rd Party A	(4,500.00)		0.00	(4,500.00)	(47,500.00)
200500	Due to 3rd Party B	(513,250.00)		0.00	(513,250.00)	(513,250.00)
250000	Long-term Liabilities	(2,312,500.00)		0.00	(2,312,500.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		(2,830,250.00)		0.00	(2,830,250.00)	(560,750.00)
Total [33-34] Liabilities		(5,981,045.00)		0.00	(5,981,045.00)	(3,899,914.00)
Group : [35] Equity						
Subgroup : [B1] Owners' Capital						
300005	Distributions	130,747.00		0.00	130,747.00	50,000.00
330000	Owner's Capital	(1,450,000.00)		0.00	(1,450,000.00)	(1,500,000.00)
Subtotal [B1] Owners' Capital		(1,319,253.00)		0.00	(1,319,253.00)	(1,450,000.00)
Subgroup : [B5] Cumulated Earnings						
320000	Retained Earnings	1,121,148.00		0.00	1,121,148.00	1,589,639.00
Subtotal [B5] Cumulated Earnings		1,121,148.00		0.00	1,121,148.00	1,589,639.00
Total [35] Equity		(198,105.00)		0.00	(198,105.00)	139,639.00
Sum of Account Groups		2,459,225.00		0.00	2,459,225.00	468,491.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **JACC Mgmt - SNF Cost Reports**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		I.01		
To allocate director of rehab and rehab aides				
600810	Salaries PT		42,172.00	
600830	Salaries OT		47,195.00	
600850	Salaries ST		12,329.00	
600800	Salaries Director Rehab			101,696.00
600860	Salaries Rehab Aides			
Total			101,696.00	101,696.00
Adjusting Journal Entries JE # 3		E.04		
Cell phone reclass				
500440	Telephone			
R0002	Cell phone			
Total			0.00	0.00
Adjusting Journal Entries JE # 4		E.01		
To reclass purchased consultant services out of various consulting/contract serv account				
500330	Contract Services - Office			
500360	Consulting Other			
R0019	Purchasing Consultant			
Total			0.00	0.00
Adjusting Journal Entries JE # 5		E.05		
To reclass Equipment Rentals out of Leased equipment				
500310	Rental of Equipment			
550130	Minor Equipment			
Total			0.00	0.00