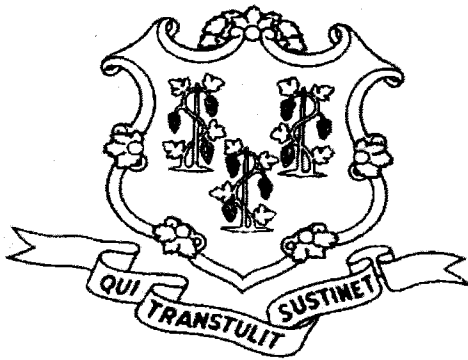


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) JACC Healthcare Center of Danielson	
Address (No. & Street, City, State, Zip Code) 111 Westcott Road, Danielson, CT 06239	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
	<input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

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

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General Information

Name of Facility (as licensed) JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2018	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, 2017 and ending September 30, 2018, 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. {a}

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility JACC Healthcare Center of Danielson		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 111 Westcott Road, Danielson, CT 06239				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/17/2019	
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 9/30/2018		Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Danielson			Address (No. & Street, City, State, Zip) 111 Westcott Road, Danielson, CT 06239		
License Numbers:		CCNH 383940364	RHNS (Specify)	Medicare Provider No. 07-5423	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?					
		<input type="radio"/> Yes <input checked="" type="radio"/> No		If "Yes," explain fully.	
N/A					
Administrator					
Name of Administrator Steven Barrett			Nursing Home Administrator's License No.:	00141	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		
N/A					

General Information and Questionnaire
Corporate Owners

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2018	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Shimshon Fisher	111 Westcott Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>		Loan	Page 34, Line B3	585,500	585,500
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2018	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 (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

N/A - Only One Level of Care

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 - Only One Level of Care

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility			License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Danielson			383940364	9/30/2018			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
ECOLAB, Inc., 370 N. Wabasha Street, St. Paul, MN 55102	<input type="radio"/>	<input checked="" type="radio"/>	Phase II Dishmachine	02/09/15	On-going	3,501	3,501	
Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	09/09/15	39 Months	370	370	
Digital Office Solutions, 1449 37th Street, Brooklyn, NY 11218	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/07/16	48 Months	8,257	8,257	
	<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"/>						
							Total ***	12,128

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

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

**General Information and Questionnaire
Accounting Basis**

Name of Facility JACC Healthcare Center of Daniel	License No. 383940364	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
2 H.A Business Services	PO Box 182, Plainville, CT 06062
3 Saul N. Friedman	1333 60th St., Brooklyn, NY 11219
4 Harvard Bookkeeping	1408 N Piedmont Way, Tallahassee, FL

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation & Reimbursement Support	\$ 8,626
2 Bookkeeping	\$ 1,200
3 Bookkeeping / Financial Statement Preparation	\$ 30,000
4 Bookkeeping	\$ 200
	Charge for Services Provided
	\$ 40,026

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Arthur P Johnson	860-774-2059
2 Capozzi Adler P.C.	717-412-1531
3 Goldman Gruder	203-899-8900
4 LeClaire Ryan	215-278-8023
5 See Attached	Various

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

1 610 Hartford Turnpike, Dayville, CT
2 1200 Camp Hill Byp Ste 205, Camp Hill, PA 17011
3 200 Connecticut Ave, Norwalk, CT 06854
4 1818 Market Street 26th Floor, Philadelphia, PA 19103
5 Various

Services Provided by This Firm (*describe fully*)

1 General Legal Consultation	\$ 1,002
2 General Legal Consultation	\$ 938
3 General Legal Consultation	\$ 8,205
4 General Legal Consultation	\$ 210
5 Various (See Attached)	\$ 9,321
	Charge for Services Provided
	\$ 19,676

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15, Line 1e

General Information and Questionnaire
Accounting Basis

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364	Report for Year Ended 9/30/2018	Page 7a	of 37
Legal Services Information					
Name of Legal Firm or Independent Attorney			Telephone Number		
1	Murtha Cullina		203-772-7700		
2	Treasurer State of CT		860-702-3000		
3					
4					
5					
Address (No. & Street, City, State, Zip Code)					
1	2 Whitney Ave, New Haven, CT 06510				
2	55 Elm Street, Hartford, CT 06106				
3					
4					
5					
Services Provided by This Firm (<i>describe fully</i>)					
1	General Legal Consultation / Write off from Previous years			\$	5,496
2	General Legal Consultation			\$	3,825
3				\$	
4				\$	
5				\$	
				Charge for Services Provided	
				\$	9,321
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 9/30/2018			Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	190	190			190	190			190	190		
B. On last day of THIS report period	190	190			190	190			190	190		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	153	153			153	153			169	169		
B. As of midnight of THIS report period	162	162			169	169			162	162		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,721	5,721			4,450	4,450			1,271	1,271		
B. Medicaid (Conn.)	46,462	46,462			33,980	33,980			12,482	12,482		
C. Medicaid (other states)												
D. Private Pay	3,639	3,639			2,948	2,948			691	691		
E. State SSI for RCH												
F. Other (Specify) Commercial Insurance / Managed Care	5,042	5,042			3,885	3,885			1,157	1,157		
G. Total Care Days During Period (3A thru F)	60,864	60,864			45,263	45,263			15,601	15,601		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	60,864	60,864			45,263	45,263			15,601	15,601		

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2018	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 (1)	RHNS (2)	(Specify) (3)	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.

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	17	132		13				
Per Diem Rate								
a. One bed rm.	Various	244.09		350.00				
b. Two bed rms.	Various	244.09		336.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,330	4,330		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,229	2,229		
2. Restorative Treatments				
C. Other	22,950	22,950		
D. Total Physical Therapy Treatments	29,509	29,509		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	855	855		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	396	396		
2. Restorative Treatments				
C. Other	2,987	2,987		
D. Total Speech Therapy Treatments	4,238	4,238		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,493	4,493		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	2,167	2,167		
2. Restorative Treatments	23,465	23,465		
C. Other				
D. Total Occupational Therapy Treatments	30,125	30,125		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	140,389	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	406,308	17,693				
5. Dietary Service						
a. Head Dietitian	63,293	2,139				
b. Food Service Supervisor	48,485	2,102				
c. Dietary Workers	586,370	33,218				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	371,278	19,826				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	71,530	2,120				
b. Other Maintenance Workers	97,710	5,588				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	188,291	11,586				
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	205,189	4,080				
b. RN						
1. Direct Care	1,210,272	32,046				
2. Administrative**	274,047	14,669				
c. LPN						
1. Direct Care	1,514,072	52,281				
2. Administrative**	71,758	2,080				
d. Aides and Attendants	2,937,288	166,957				
e. Physical Therapists	412,038	12,247				
f. Speech Therapists	110,242	2,142				
g. Occupational Therapists	518,049	15,076				
h. Recreation Workers	194,513	10,710				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	90,603	4,218				
n. Marketing						
o. Other (Specify) See Attached Schedule	3,819	122				
<i>A-13. Total Salary Expenditures</i>	9,515,544	412,980				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Resp. Therapist	\$ 3,819	122				
Total	\$ 3,819	122	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Contracted Admissions	\$ 2,350	Monthly				
MDS Consultant	9,810	Contract				
Total	\$ 12,160	-	\$ -	-	\$ -	-

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

Name of Facility			License No.	Report for Year Ended			Page	of		
JACC Healthcare Center of Danielson			383940364	9/30/2018			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
JACC Healthcare Center of Danielson				383940364	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Steven Barrett	140,389			Non Discriminatory	Administrator	2,080	A2	N/A		
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	1,984	40				
2. Dentist	16,224	48				
3. Pharmacist	39,515	376				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	124,625	2,061				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	66,000	197				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	8,000	24				
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	76	17				
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	12,160					
B-13 Total Fees Paid in Lieu of Salaries	268,584	2,763				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

*** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2018		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
James Alessandro	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Partners Pharmacy	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra Scripts	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Grandison Management	Rehab Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Diagnostics	ST Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Diane Tryon	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lisa Meadows	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive Dental	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Suba	Physician Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hirsch	Contracted Admissions	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Melissa Bonafue	Contracted Admissions	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 337,270	337,270		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 119,456	119,456		
4. Social Security (F.I.C.A.)	\$ 725,020	725,020		
5. Health Insurance	\$ 1,793,384	1,793,384		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 597,855	597,855		
8. Uniform Allowance	\$ 53,529	53,529		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 87,991	87,991		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 40,026	40,026		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 19,676	19,676		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 37,912	37,912		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 30,609	30,609		
2. Cellular Phones	\$ 5,726	5,726		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 705	705		
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 1,063,275	1,063,275		
Subtotal	\$ 4,912,434	4,912,434		

* 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**

JACC Healthcare Center of Danielson
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Misc Employee Benefits(further info will be provided upon audit)	\$ 13,150		
Union Training	74,841		
Total	\$ 87,991	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	4,912,434	4,912,434		
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$	24,345	24,345	
5. Education Expenses Related to Seminars and Conventions	\$	1,812	1,812	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	39,867	39,867	
4. Fund-Raising***	\$			
5. Medical Records	\$	4,664	4,664	
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	4,043	4,043	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	102,561	102,561	
12. Administrative Management Services**	\$	197,444	197,444	
13. Other (<i>Specify</i>) See Attached Schedule	\$	90,594	90,594	
C-14 Total Administrative & General Expenditures	\$	5,377,764	5,377,764	

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 34,867		
Business Development	5,000		
Total Other Advertising	\$ 39,867	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Bank Charges	\$ 13,813		
Licenses & Permits	1,775		
Small Equipment Purchase	16,984		
Fines & Penalties (Disallow)	80		
Penalties - Bed Tax (Disallow)	31,800		
Employee Physicals	4,584		
Consulting Fee	1,000		
State & Federal Compliance	5,717		
Purchasing Consultant	12,250		
Accounting Software	2,591		
Total Other Administrative and General	\$ 90,594	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2018	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	116,000	Oversees day to day operations	Page 16, Line M12
Jennifer Simon LLC	81,444	Back office work	Page 16, Line M12

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2018		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 424,937	424,937			
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		\$ 45,517	45,517			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 470,952	470,952			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No			
I. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. 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 9/30/2018		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$	6,983	6,983		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Other Laundry Supplies		\$	8,893	8,893		
3D. Total Laundry Expenditures (3a + b + c)		\$	15,876	15,876		
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
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 laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue 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)				

* 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 3E.

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	19,842	19,842		
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)	\$	19,842	19,842		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Swallowing Diagnostics	\$	484,088	484,088		
b.	Medicine Cabinet Drugs	\$	18,457	18,457		
c.	Medical and Therapeutic Supplies	\$	177,107	177,107		
d.	Ambulance/Limousine***	\$	57,314	57,314		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	10,228	10,228		
f.	X-rays and Related Radiological Procedures***	\$	9,455	9,455		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	15,100	15,100		
i.	Recreation	\$	27,048	27,048		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	55,876	55,876		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	854,673	854,673		

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

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

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

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

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

Name of Facility JACC Healthcare Center of Danielson			License No. 383940364		Report for Year Ended 9/30/2018				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Steve Hirsch Consulting LLC	Ste 209, Fountain Valley, CA 92708	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Consultant	12,250			16	m13
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2018		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 43,815	43,815			
b. Heat	\$ 163,804	163,804			
c. Light & Power	\$				
d. Water	\$ 96,926	96,926			
e. Equipment Lease (Provide detail on page 6)	\$ 12,128	12,128			
f. Other (itemize)	\$ 65,438	65,438			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 382,111	382,111			
7. Depreciation (complete schedule page 23*)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 96,576	96,576			
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$ 4,396	4,396			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 100,972	100,972			
8. Amortization (Complete att. Schedule Page 24*)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 10,599	10,599			
d. Other (Specify)	\$				
*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	\$ 919,131	919,131			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 145,888	145,888			
c. Personal property taxes	\$ 22,300	22,300			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,198,890	1,198,890			

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Contracted Services (None over \$10K)	\$ 19,224		
Pest Control	2,165		
Groundskeeping / Sow Removal (No single vendor over \$10K)	12,783		
Trash Removal	27,233		
Medical Waste	583		
Minor Equipment	3,370		
Maintenance Consultant	80		
Total Other Repairs and Maintenance	\$ 65,438	\$ -	\$ -

Depreciation Schedule

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364			Report for Year Ended 9/30/2018			Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
A-4. Subtotal											
B. Building and Building Improvements											
1. Acquired prior to this report period	633,393		633,393	41,472	S/L	Various	75,007				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	172,553		172,553		S/L	Various	21,569				
B-4. Subtotal								96,576			
C. Non-Movable Equipment											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
C-4. Subtotal											
	Is a mileage logbook maintained?		Date of Acquisition	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year							
D. Movable Equipment											
1. Motor Vehicles (Specify name, model and year of each vehicle)											
a.											
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period											
			Var.	Var.	29,850	29,850	7,168	S/L	Various	3,698	
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)											
			Var	Var	4,886	4,886		S/L	Various	698	
D-3. Subtotal											4,396
E. Total Depreciation											100,972

JACC Healthcare Center of Danielson
9/30/2018

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Asbestos Removal	\$ 14,850	8	\$ 1,856
	Shower Rooms Renovation Project	130,000	8	16,250
	AC Units	27,703	8	3,463
Total additions for Building Improvements		\$ 172,553		\$ 21,569 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Ultrasound Equipment	\$ 2,887	7	\$ 412
	Floor Wax Machine	1,999	7	286
	Total additions for Movable Equipment	\$ 4,886		\$ 698 *
Deletions:				
	Total deletions for Movable Equipment	\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Total additions for Leasehold Improvement	\$ -		\$ - *
Deletions:				
	Total deletions for Leasehold Improvement	\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Danielson			383940364		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
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	10,441	S/L		10,599	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									10,599
D. Total Amortization									10,599

* Straight-line method must be used.

** Specify which of the following bases were used:

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

JACC Healthcare Center of Danielson
 Cost Report Year 2018
 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	NBV
Building Improvement									
<i>2016 Additions</i>									
Sign	16,750	S/L	10	1,675	1,675	3,350	1,675	5,025	11,725
Dining Room Renovations	50,000	S/L	20	2,500	2,500	5,000	2,500	7,500	42,500
Total Additions 2016	66,750			4,175	4,175	8,350	4,175	12,525	54,225
<i>2017 Additions</i>									
Renovation	50,000	S/L	8	-	5,208	5,208	6,250	11,458	38,542
HD Supply	5,655	S/L	8	-	531	531	707	1,238	4,416
Asbestos Abatement Renovation	8,000	S/L	8	-	667	667	1,000	1,667	6,333
Renovation	102,880	S/L	8	-	8,573	8,573	12,860	21,433	81,447
Renovation	37,720	S/L	8	-	3,143	3,143	4,715	7,858	29,862
Architectural Drawings	5,800	S/L	8	-	483	483	725	1,208	4,592
Commercial Doors	4,165	S/L	8	-	347	347	521	868	3,297
American Express	3,060	S/L	8	-	255	255	383	638	2,422
New Counter Tops	5,315	S/L	8	-	443	443	664	1,107	4,208
American Express Renovation	2,110	S/L	8	-	176	176	264	440	1,670
Renovation	64,300	S/L	8	-	4,689	4,689	8,038	12,727	51,573
American Express	2,888	S/L	8	-	181	181	361	542	2,347
American Express	1,194	S/L	8	-	75	75	149	224	970
Commercial Doors	5,285	S/L	8	-	275	275	661	936	4,349
American Express Renovation	1,413	S/L	8	-	59	59	177	236	1,177
Renovation	222,285	S/L	8	-	6,946	6,946	27,786	34,732	187,553
P&J Sprinkler	3,162	S/L	8	-	66	66	395	461	2,701
Asbestos Abatement	34,650	S/L	8	-	361	361	4,331	4,692	29,958
New Windows	6,762	S/L	8	-	644	644	845	1,489	5,273
Total Additions 2017	566,643			-	33,122	33,122	70,832	103,954	462,690
<i>2018 Additions</i>									
Asbestos Removal	14,850	S/L	8	-	-	-	1,856	1,856	12,994
Shower Rooms Renovation Project	130,000	S/L	8	-	-	-	16,250	16,250	113,750
AC Units	27,703	S/L	8	-	-	-	3,463	3,463	24,240
Total Additions 2018	172,553			-	-	-	21,569	21,569	150,984
Total Building Improvement	805,946			4,175	37,297	41,472	96,576	138,048	667,899

Moveable Equipment

2015 Additions									
Grab Bars	5,151	S/L	15	686	343	1,029	343	1,372	3,779
Time Clock	1,952	S/L	10	390	195	585	195	780	1,172
Server	2,825	S/L	5	1,130	565	1,695	565	2,260	565
Wireless Routers	1,535	S/L	5	614	307	921	307	1,228	307
Total Additions 2015	11,463			2,821	1,410	4,231	1,410	5,641	5,822
2016 Additions									
Freezer	1,569	S/L	15	105	105	210	105	315	1,254
Oxygen Concentrator	4,977	S/L	7	711	711	1,422	711	2,133	2,844
Ice Machine	5,110	S/L	10	511	511	1,022	511	1,533	3,577
Total Additions 2016	11,656			1,327	1,327	2,654	1,327	3,981	7,675
2017 Additions									
Compact Water Booster	2,527	S/L	7	-	180	180	361	541	1,985
Water Cooler	2,066	S/L	7	-	49	49	295	344	1,722
Ice Bin	722	S/L	7	-	17	17	103	120	602
Garbage Disposal	1,379	S/L	7	-	33	33	197	230	1,149
Computer Equipment	35	S/L	7	-	2	2	5	7	28
Total Additions 2017	6,730			-	282	282	961	1,243	5,487
2018 Additions									
Ultrasound Equipment	2,887	S/L	7	-	-	-	412	412	2,475
Floor Wax Machine	1,999	S/L	7	-	-	-	286	286	1,713
Total Additions 2018	4,886			-	-	-	698	698	4,188
Total Moveable Equipment	34,734			4,147	3,019	7,166	4,396	11,562	23,172
Total for 2017	840,680			8,322	40,316	48,638	100,972	149,610	691,071

		Prior Year	Current Year
Net Book Value per Trial Balance	A.01	608,798	692,935
Net Book Value per C/R Depreciation	B.01	614,603	691,070
Variance		(5,805)	1,865
Software (Net)	A.01	-	-
CR vs. TB Adjustment page 31 of the Cost Report	B.01	(5,805)	1,865

	Per TTB	Per Marcum Above	Variance
Building Improvement	87,695	96,576	
Moveable Equipment	5,607	4,396	
Depreciation Adjustment - Page 36 of the Cost Report	93,302	100,972	<u>(7,670)</u>

JACC Healthcare Center of Danielson
 Cost Report Year 2018
 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	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	7,407
Total Additions 2016	18,516			3,703	3,703	7,406	3,703	11,109	7,407
<i>2017 Additions</i>									
Leasehold Acquisition Cost	5,169	S/L	8	-	431	431	646	1,077	4,092
Leasehold Acquisition Cost	50,000	S/L	8	-	2,604	2,604	6,250	8,854	41,146
Total Additions 2017	55,169			-	3,035	3,035	6,896	9,931	45,238
Total Leasehold Improvement	73,685			3,703	6,738	10,441	10,599	21,040	52,645
Total for 2018	73,685			3,703	6,738	10,441	10,599	21,040	

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2018	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	919,131

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2018		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
JACC Healthcare Center of Daniels		383940364		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	21,658	21,658	
Late Payment / Insurance Financing / Credit Card (Disallowed)							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	21,658	21,658	
14. Insurance							
a. Insurance on Property (buildings only)				\$	108,721	108,721	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	9,260	9,260	
EPLI and D&O Insurance (Disallowed)							
14d. Total Insurance Expenditures (14a + b + c)				\$	117,981	117,981	
15. Total All Expenditures (A-13 thru C-14)				\$	18,243,875	18,243,875	

Annual Report of Long-Term Care Facility

CSP-28 Rev. 9/2002

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson				383940364	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	a12g	Occupational Therapy	\$ 518,049	518,049		
4.			Other - See attached Schedule	\$ 3,819	3,819		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **	\$ 8,000	8,000		
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.	15	h2	Cellular Telephone	\$ 4,286	4,286		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 5,678	5,678		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 39,867	39,867		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 455	455		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 31,880	31,880		
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)				\$ 612,034	612,034		

* 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	Resp. Therapist	\$ 3,819		
Total Other Salaries Adjustment			\$ 3,819	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines & Penalties	\$ 80		
16	m13	Penalties - Bed Tax	31,800		
Total Other A&G Adjustments			\$ 31,880	\$ -	\$ -

JACC Healthcare Center of Danielson
Calculation of Allowable Cell Phone Expense
September 30, 2018

Beds	# of Allowable Cell Phones
1-100	3
101-200	4
201-300	5
301-400	6

Total Bed Capacity	190
# of Allowable Cell Phones	4

Allowable Cell Phone Expense (per cell phone):	
per month	\$ 30
per year	\$ 360

Page 15 Line 1h2	<u>Amount</u>
Cell Phone expense per TB	\$ 5,726
Allowable Cell Phone expense	\$ 1,440
Disallowed Cell Phone expense	<u><u>\$ 4,286</u></u> Page 28 Line 12

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

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson				383940364	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 612,034	612,034		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 484,088	484,088		
28.	20	5d	Ambulance/Limousine	\$ 57,314	57,314		
29.	20	5f	X-rays, etc	\$ 9,455	9,455		
30.	20	5h	Laboratory	\$ 15,100	15,100		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 10,228	10,228		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 58,121	58,121		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 37,550	37,550		
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)				\$ 1,283,890	1,283,890		

*** 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.

JACC Healthcare Center of Danielson
9/30/2018

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 10,679		
20	5l	Non Allowable Medical Equipment Rentals	25,602		
20	5l	Occupational Therpay Supplies	1,192		
20	5l	Patient Consolidated Billing	20,648		
Total Other Ancillary Costs			\$ 58,121	\$ -	\$ -

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			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense on Insurance Financing	\$ 2,452		
27	12d	Interest Expense on Late Payment	9,490		
27	12d	Interest Expense on Credit Card	9,716		
30	IV 8	State of CT Vendor Payment	150		
30	IV 8	Optum Q2 & Q3 Bonus Revenue	6,232		
30	IV 8	Check from Putnam Taxi	250		
27	14c3	EPLI & D&O Insurance	9,260		
Total Other Adjustments			\$ 37,550	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**JACC Healthcare Center of Danielson
Disallowance Schedule for Cable TV
9/30/2018**

	<u>Amount</u>	
Total Cable TV Expense acct #	14,279	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 10,679</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2018		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 15,517,467	15,517,467			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,393,585)	(4,393,585)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,645,823	1,645,823			
b. Medicare Room and Board Contractual Allowance **	\$ 1,894,148	1,894,148			
4. a. Private-Pay Residents and Other	\$ 3,344,778	3,344,778			
b. Private-Pay Room and Board Contractual Allowance **	\$ 50,394	50,394			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 435,559	435,559			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 44,536	44,536			
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	\$ 1,062,981	1,062,981			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 114,151	114,151			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 212,494	212,494			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 28,055	28,055			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,156,405	1,156,405			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 141,221	141,221			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (2,343,209)	(2,343,209)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (320,036)	(320,036)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 18,591,182	18,591,182			
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>)	\$ 139	139			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 53,230	53,230			
V. Total Other Revenue (1 thru 8)	\$ 53,369	53,369			
VI. Total All Revenue (III+V)	\$ 18,644,551	18,644,551			

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II6a	X-Ray	\$ 1,050		
30 II6a	Contractual Allowance	(2,338,963)		
30 II6a	Sequestration	(5,296)		
Total Other Resident Revenue - Medicare		\$ (2,343,209)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II6b	X-Ray	\$ 375		
30 II6b	Contractual Allowance	(320,411)		
Total Other Resident Revenue		\$ (320,036)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV5	Interest Income	N/A	\$ 139		
Total Interest Income			\$ 139	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Write Off (Prior Year Expenses)	\$ 46,598		
30 IV 8	State of CT Vendor Payment	150		
30 IV 8	Optum Q2 & Q3 Bonus	6,232		
30 IV 8	Check from Putnam Taxi	250		
Total Other Revenue		\$ 53,230	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(245,360)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,728,369
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	73,167
a. Prepaid Workers Comp	47,677			
b. Prepaid Insurance	25,490			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	19,459
8. Other Current Assets (<i>itemize</i>)			\$	93,555
Allowance for Doubtful Accounts	89,635			
Utilities Deposit	3,920			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,669,190
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>805,946</u>		\$	667,898
	Accum. Depreciation <u>138,048</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>34,736</u>		\$	23,172
	Accum. Depreciation <u>11,564</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1,865
FS vs CR Net Book Value	1,865			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	692,935

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2018	32	37
Account				Amount	
Total Brought Forward:				\$	4,362,125
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
\$					
2. Land Improvements					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
3. Buildings					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
4. Non-Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
5. Movable Equipment					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
6. Motor Vehicles					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
7. Minor Equipment-Not Depreciable					
\$					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
\$					
D. Investment and Other Assets					
1. Deferred Deposits					
\$					
2. Escrow Deposits					
\$					
3. Organization Expense					
*Historical Cost _____					
Accum. Depreciation _____ Net					
\$					
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care (<i>itemize</i>)					
\$					
6. Loans to Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address		Amount	Loan Date		
7. Other Assets (<i>itemize</i>)					
\$					
Due from Prior Owner			338,983		
Due from Landlord			11,280		
See Schedule			(71,145)		
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
\$					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$					

* 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 9/30/2018	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,369,912
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>)				\$	440,010
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	15,958
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>)				\$	329,308
Accrued Provider Tax		296,294	Union Dues Withholding	(1,011)	
Accrued Expense Other		22,916	Accrued Employee Ins.	657	
Accrued Accounting		10,000	Patient Refund	(42,770)	
Accrued Health & Welfare		43,222	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,155,188

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,155,188	
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>)				\$ 585,500	
Name and Address of Lender	Amount	Loan Date			
Shimshon Fisher	585,500	On-Going			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 600,750	
Due to 3rd Party A		87,500			
Due to 3rd Party B		513,250			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,186,250	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,341,438	

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Loan & Exchange	\$ (174,250)
32	D7	Lease Acquisition Cost (Net)	\$ 52,645
32	D7	Replacement Reserves	\$ 50,460
Total Other Assets			\$ (71,145)

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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


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

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	1,500,000
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,608,541)
6. Gain or Loss for Period			\$	408,346
7. Total Net Worth			\$	299,805
C. Total Reserves and Net Worth			\$	299,805
D. Total Liabilities, Reserves, and Net Worth			\$	4,641,243

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2018	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(108,541)		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	18,644,551		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	18,236,205		
D. Net Income or Deficit			\$	408,346		
E. Balance			\$	299,805		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Page 27	\$18,243,875					
Difference in Depreciation	(7,670)					
Total Expenses	\$18,236,205					
2. Other (<i>itemize</i>)						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)						
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount				
2. Other Withdrawings (<i>Specify</i>)						
Purpose	Amount					
3. Total Deductions			\$			
H. Balance at End of Period			\$	299,805		
09/30/18						

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/13/19	
Printed Name of Preparer Matthew S. Bavalack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	
Annual Report Contact Sam Fisher				Phone Number (860) 774-9540	
Annual Report Contact Email Address sfisher@davisplacehcc.com					