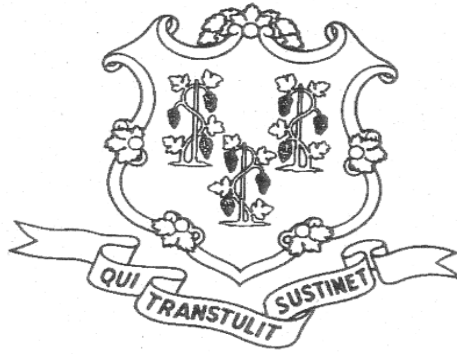


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

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 10/1/2021	Report for Year Ending 9/30/2022

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 9/30/2022	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, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility JACC Healthcare Center of Danielson		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 111 Westcott Road, Danielson, CT 06239				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/13/2023	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility (860) 774-9540		Report for Year Ended 9/30/2022	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				
<b>Administrator</b>				
Name of Administrator Brian Nyberg		Nursing Home Administrator's License No.:	1943	
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 9/30/2022	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  
Related Parties\***

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2022	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 32, Line D6	2,054,720	2,054,720
Shimshon Fisher	111 Westcott Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, Line M12	87,535	87,535
Danielson Senior Realty	111 Westcott Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>		Rental Payments	Page 22, Line 9	250,079	Replaced by Fair Rent
		<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 9/30/2022	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Danielson		383940364		9/30/2022			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						
Pitney Bowes P.O. Box 981022, Boston, MA 02298	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Routine Lease	Routine Lease	370		370
Konica Minolta, P.O. Box 41602, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/01/20	39 Months	5,130		5,130
Phase Three Capital, 974 Route 45, Suite 1200, Mount Ivy, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Dishmachine	Routine Lease	24 Months	3,106		3,106
	<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"/>						
							<b>Total ***</b>	8,606

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 Daniels	License No. 383940364	Report for Year Ended 9/30/2022	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.

**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
---	--

Services Provided by This Firm (*describe fully*)

1 Cost Report	\$ 11,914
2 Accountant	\$ 38,250
3	\$
4	\$
	Charge for Services Provided
	\$ 50,164

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 Goldman Gruder 2 Kevin Wakely, State 3 Treasurer State of CT 4 Ford Harrison 5 Murtha Cullina LLP	Telephone Number 203-899-8900 860-702-3000 860-740-1355 203-772-7700
---	--

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

- 1 200 Connecticut Ave, Norwalk, CT 06854  
 2 PO Box 7, Canterbury, CT 06331  
 3 Local Probate Court  
 4 PO Box 890836, Charlotte, NC 28289  
 5 265 Church Street, New Haven, CT 06510

Services Provided by This Firm (*describe fully*)

1 General Legal Matters (Invoices available upon request)	\$ 10,353
2 State Marshall (Disallow Page 28)	\$ 1,450
3 Conservatorship (Disallow Page 28)	\$ 7,750
4 Labor Relations	\$ 5,180
5 CHOW/Labor Relations (Disallow \$2,180 CHOW)	\$ 4,360
	Charge for Services Provided
	\$ 29,093

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

Schedule of Resident Statistics

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364			Report for Year Ended 9/30/2022				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						
B. On last day of THIS report period	190	190							190	190		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	123	123			123	123						
B. As of midnight of THIS report period	144	144							144	144		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,480	5,480			3,970	3,970			1,510	1,510		
B. Medicaid (Conn.)	34,827	34,827			25,701	25,701			9,126	9,126		
C. Medicaid (other states)												
D. Private Pay	4,294	4,294			3,114	3,114			1,180	1,180		
E. State SSI for RCH												
F. Other (Specify) Managed Care, Hospice, Other	4,081	4,081			2,898	2,898			1,183	1,183		
G. Total Care Days During Period (3A thru F)	48,682	48,682			35,683	35,683			12,999	12,999		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. <b>Total Resident Days (3G + 4A + 4B)</b>	48,682	48,682			35,683	35,683			12,999	12,999		

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

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

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364		Report for Year Ended 9/30/2022			Page 9		of 37				
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (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	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	15		100			29							
Per Diem Rate													
a. One bed rm.	Various		271.37			400.00							
b. Two bed rms.	Various		271.37			350.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								503	503				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								392	392				
2. Restorative Treatments													
C. Other								5,387	5,387				
D. <b>Total Physical Therapy Treatments</b>								6,282	6,282				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								116	116				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								52	52				
2. Restorative Treatments													
C. Other								400	400				
D. <b>Total Speech Therapy Treatments</b>								568	568				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								726	726				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								520	520				
2. Restorative Treatments													
C. Other								5,238	5,238				
D. <b>Total Occupational Therapy Treatments</b>								6,484	6,484				

## Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

## Report of Expenditures - Salaries &amp; Wages

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2022	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	209,062	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	561,623	22,723				
5. Dietary Service						
a. Head Dietitian	103,595	2,475				
b. Food Service Supervisor	62,890	2,120				
c. Dietary Workers	669,324	33,970				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	305,677	14,625				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	56,566	1,395				
b. Other Maintenance Workers	84,141	3,545				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	239,555	12,018				
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	267,502	4,237				
b. RN						
1. Direct Care	1,161,362	9,797				
2. Administrative**	321,583	21,969				
c. LPN						
1. Direct Care	1,575,908	47,868				
2. Administrative**						
d. Aides and Attendants	2,576,414	128,624				
e. Physical Therapists	313,023	8,835				
f. Speech Therapists	43,206	839				
g. Occupational Therapists	304,655	8,498				
h. Recreation Workers	121,320	5,846				
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	83,753	3,209				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	9,061,159	334,673				

\* 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
	-					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-



**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	9/30/2022				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Danielson				383940364		9/30/2022			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Brian Nyberg	209,062			Non Discrim	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	16,224	32				
3. Pharmacist	31,697	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	6,960	13				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	66,000	119				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	8,000	10				
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	2,821	22				
2. Administrative***	102,561	242				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>234,263</b>	<b>630</b>				

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

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

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

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

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364		Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Health Drive, 888 Worcester St. Ste. 130, Wellesley, MA 02482-3744	Dental svcs for Res	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ProCare, 110 Bi-County Blvd, East Farmingdale, NY 11735	Pharmacist Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
James Alessandro, P.O. Box 6, Pomfret Ctr, CT 06259	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lisa Meadows, 11 Fox Hill Drive, Stafford Springs, CT 06076	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Dysphagia Experts, 21 Waterville Rd, Avon, CT 06001	Swallowing Evaluations	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Dysphagia Experts, 21 Waterville Rd, Avon, CT 06001	Swallowing Evaluations	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. P. Subakeesan, 255 Cabrini Blvd #7H, Manhattan, NY 10040	Pulmonary Program Phys	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Wilcon, 187 Deerfield Rd, Pomfret Ctr, CT 06259	Assistant Medical Dir	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American, P.O. Box 825968, Philadelphia, PA 19182	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
ACG, 23 Nutmeg Valley Rd, Wolcott, CT 06716	Other - Respiratory Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Health Pro	Rehab Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Steve Hirsch	Purchasing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Ciporah Fischman	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* 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	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 149,173	149,173		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 71,498	71,498		
4. Social Security (F.I.C.A.)	\$ 694,946	694,946		
5. Health Insurance	\$ 1,671,797	1,671,797		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 534,955	534,955		
8. Uniform Allowance	\$ 40,514	40,514		
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 112,594	112,594		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 279,254	279,254		
d. Accounting and Auditing	\$ 50,164	50,164		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 29,093	29,093		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 21,534	21,534		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 40,126	40,126		
2. Cellular Phones	\$ 2,003	2,003		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$ 48,164	48,164		
3. Resident Day User Fee	\$ 827,623	827,623		
<b>Subtotal</b>	\$ 4,573,438	4,573,438		

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

(Carry Subtotals forward to next page)



**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	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b><i>Subtotals Brought Forward:</i></b>	4,573,438	4,573,438			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 3,258	3,258			
3. Gifts to Staff and Residents	\$ 228,892	228,892			
4. Employee Travel	\$ 37,770	37,770			
5. Education Expenses Related to Seminars and Conventions	\$ 44,625	44,625			
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> )	\$ 17,721	17,721			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 20,413	20,413			
4. Fund-Raising***	\$				
5. Medical Records	\$ 2,252	2,252			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,137	5,137			
* 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	\$ 13,689	13,689			
10. Contributions*** See Attached Schedule	\$ 245,761	245,761			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 140,478	140,478			
12. Administrative Management Services**	\$ 384,426	384,426			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 59,059	59,059			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 5,776,919	5,776,919			

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

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

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

## Schedule of Other Travel and Entertainment

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

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Promotional	\$ 14,123		
Business Development	6,290		
<b>Total Other Advertising</b>	\$ 20,413	\$ -	\$ -

## Schedule of Dues

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

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Charitable	\$ 245,761		
<b>Total Contributions</b>	\$ 245,761	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 2,314		
Business License Fees	820		
Licenses & Permits	4,840		
Small Equipment Purchase	44,217		
Fines & Penalties (Disallow Page 28)	120		
Employee Physicals	5,290		
Prior Period Check Replacement	1,438		
Misc Expense (Disallow Page 28)	20		
<b>Total Other Administrative and General</b>	\$ 59,059	\$ -	\$ -



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

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Danielson	383940364	9/30/2022	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	219,960	Management/Day to day operations	Page 16, Line M12
Yali	2,000	Recruitment	Page 16, Line M12
Stele Work Financial	5,228	A/R collection	Page 16, Line M12
Jennifer Simon LLC	67,708	A/R Consultant	Page 16, Line M12
Call-Em All	1,300	Blast Phone System for employee & resident family facility messages	Page 16, Line M12
Streamline Verify	695	Employee & Vendor monthly OIG Checks	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.**

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2022	Page of 17a   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 #
Shimshon Fisher	87,535	Management Fee	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	9/30/2022	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	374,034	374,034		
2. Non-Food Supplies	\$				
3. Other ( <i>Specify</i> ) _____	\$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )					
	\$	508	508		
c. Other ( <i>Specify</i> ) _____ Other Dietary Supplies					
	\$	29,213	29,213		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$	403,755	403,755	
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2022		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. \$	9,080	9,080		
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$				
c. Other ( <i>Specify</i> ) Laundry Supplies		\$	7,670	7,670		
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	16,750	16,750		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2022		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. \$	32,845	32,845			
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> )		\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$	32,845	32,845		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Procure Long-term Care Pharmacy	\$	370,358	370,358			
b. Medicine Cabinet Drugs	\$	10,295	10,295			
c. Medical and Therapeutic Supplies	\$	195,203	195,203			
d. Ambulance/Limousine***	\$	46,199	46,199			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	7,095	7,095			
f. X-rays and Related Radiological Procedures***	\$	10,287	10,287			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$					
h. Laboratory***	\$	12,271	12,271			
i. Recreation	\$	26,250	26,250			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	48,296	48,296			
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$	726,254	726,254		

\* 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 9/30/2022	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
Jennifer Simon		<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Consultant	67,708			16	m12
		<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	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 70,361	70,361				
b. Heat	\$ 164,320	164,320				
c. Light & Power	\$ 37	37				
d. Water	\$ 107,957	107,957				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 8,606	8,606				
f. Other ( <i>itemize</i> )	\$ 79,464	79,464				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 430,745	430,745				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 128,169	128,169				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 16,004	16,004				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 144,173	144,173				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 3,192	3,192				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 3,192	3,192				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,000,316	1,000,316				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 122,074	122,074				
c. Personal property taxes	\$ 3,431	3,431				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,273,186	1,273,186				

\* 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	\$ 40,455		
Groundskeeping / Snow	6,877		
Trash Removal	31,193		
Medical Waste	939		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 79,464</b>	<b>\$ -</b>	<b>\$ -</b>

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Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/7/2021	Aquabooster	\$ 10,500	10	\$ 1,050
3/14/2022	floor	8,800	10	880
3/14/2022	floor	14,800	10	1,480
6/1/2022	floor	9,625	10	963
6/2/2022	phone system	30,665	10	3,067
6/19/2022	jivetel- phone system	5,916	10	592
8/30/2022	generator	10,360	10	1,036
5/20/2022	jivetel- phone system	6,522	10	652
9/13/2022	wanderguard system	13,718	10	1,372
<b>Total additions for Building Improvement</b>		\$ 110,906		\$ 11,092
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ -

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ -
<b>Deletions:</b>				

Total deletions for Non-Movable Equipmen	\$	-	\$	-
--	----	---	----	---

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

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Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
9/1/2022	Fridge	Standard Resident	\$ 1,908	10	\$ 191
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipmen</b>			\$ 1,908		\$ 191
<b>Deletions:</b>					
<b>Total deletions for Movable Equipmen</b>			\$ -		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Total additions for Leasehold Improvemen</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**JACC Healthcare Center of Danielson  
 Cost Report Year 2021  
 Medicaid Cost Report - Depreciation Summary**

	Historical Cost	Method	Life	9/30/2022 Depreciation Expense	9/30/2022 Accumulated Depreciation	NBV
<b>Building Improvement</b>						
<i>2016 Additions</i>						
Sign	16,750	S/L	10	1,675	11,725	5,025
Dining Room Renovations	50,000	S/L	20	2,500	17,500	32,500
<b>Total Additions 2016</b>	<b>66,750</b>			<b>4,175</b>	<b>29,225</b>	<b>37,525</b>
<i>2017 Additions</i>						
Renovation	50,000	S/L	8	6,250	36,458	13,542
HD Supply	5,655	S/L	8	707	4,066	1,588
Asbestos Abatement	8,000	S/L	8	1,000	5,667	2,333
Renovation	102,880	S/L	8	12,860	72,873	30,007
Renovation	37,720	S/L	8	4,715	26,718	11,002
Architectural Drawings	5,800	S/L	8	725	4,108	1,692
Commercial Doors	4,165	S/L	8	521	2,952	1,213
American Express	3,060	S/L	8	383	2,170	890
New Counter Tops	5,315	S/L	8	664	3,763	1,552
American Express	2,110	S/L	8	264	1,496	614
Renovation	64,300	S/L	8	8,038	44,879	19,421
American Express	2,888	S/L	8	361	1,986	903
American Express	1,194	S/L	8	149	820	374
Commercial Doors	5,285	S/L	8	661	3,580	1,705
American Express	1,413	S/L	8	177	944	469
Renovation	222,285	S/L	8	27,786	145,876	76,409
P&J Sprinkler	3,162	S/L	8	395	2,041	1,121
Asbestos Abatement	34,650	S/L	8	4,331	22,016	12,634
New Windows	6,762	S/L	8	845	4,869	1,893
<b>Total Additions 2017</b>	<b>566,643</b>			<b>70,832</b>	<b>387,282</b>	<b>179,362</b>
<i>2018 Additions</i>						
Asbestos Removal	14,850	S/L	8	1,856	9,280	5,570
Shower Rooms Renovation Project	130,000	S/L	8	16,250	81,250	48,750
AC Units	27,703	S/L	8	3,463	17,315	10,388
<b>Total Additions 2018</b>	<b>172,553</b>			<b>21,569</b>	<b>107,845</b>	<b>64,708</b>

2019 Additions

Water heater invoice attached	28,422	S/L	10	2,842	11,368	17,054
Rebate for above	(2,500)	S/L	10	(250)	(1,000)	(1,500)
acme contractor asbestos removal	2,200	S/L	10	220	880	1,320
patterson design resident rooms new flooring	10,000	S/L	5	2,000	8,000	2,000
patterson design resident rooms new flooring	20,000	S/L	5	4,000	16,000	4,000
acme contractor asbestos removal	2,200	S/L	10	220	880	1,320
encore new heads for sprinkler ssystem invoice attached	5,879	S/L	10	588	2,352	3,527
H& E enterprises new doors	2,200	S/L	10	220	880	1,320
H& E enterprises tile installation in kitchen	2,700	S/L	10	270	1,080	1,620
<b>Total Additions 2019</b>	<b>71,101</b>			<b>10,110</b>	<b>40,440</b>	<b>30,661</b>

2020 Additions

Various Additions	5,192	S/L	8	649	1,947	3,245
<b>Total Additions 2020</b>	<b>5,192</b>			<b>649</b>	<b>1,947</b>	<b>3,245</b>

2021 Additions

W3W Hall Flooring	14,850	S/L	10	1,485	2,970	11,880
W3E Hall Flooring	13,294	S/L	10	1,329	2,658	10,636
Flooring Nursing St	16,275	S/L	10	1,628	3,256	13,019
Flooring Nursing St	5,800	S/L	10	580	1,160	4,640
2 A/C Units	22,000	S/L	15	1,467	2,934	19,066
Tile for flooring	32,529	S/L	10	3,253	6,506	26,023
<b>Total Additions 2021</b>	<b>104,748</b>			<b>9,742</b>	<b>19,484</b>	<b>85,264</b>

2022 Additions

Aquabooster	10,500	S/L	10	1,050	1,050	9,450
floor	8,800	S/L	10	880	880	7,920
floor	14,800	S/L	10	1,480	1,480	13,320
floor	9,625	S/L	10	963	963	8,662
phone system	30,665	S/L	10	3,067	3,067	27,598
jivetel- phone system	5,916	S/L	10	592	592	5,324
generator	10,360	S/L	10	1,036	1,036	9,324
jivetel- phone system	6,522	S/L	10	652	652	5,870
wanderguard system	13,718		10	1,372	1,372	12,346

Total Additions 2022	<u>110,906</u>	11,092	11,092	99,814
<b><u>Total Building Improvement</u></b>	<b><u>1,097,893</u></b>	<b><u>128,169</u></b>	<b><u>597,315</u></b>	<b><u>500,579</u></b>



**Moveable Equipment***2015 Additions*

Grab Bars	5,151	S/L	15	343	2,744	2,407
Time Clock	1,952	S/L	10	195	1,560	392
Server	2,825	S/L	5	-	2,825	-
Wireless Routers	1,535	S/L	5	-	1,535	-
Total Additions 2015	<u>11,463</u>			<u>538</u>	<u>8,665</u>	<u>2,798</u>

*2016 Additions*

Freezer	1,569	S/L	15	105	735	834
Oxygen Concentrator	4,977	S/L	7	711	4,977	0
Ice Machine	5,110	S/L	10	511	3,577	1,533
Total Additions 2016	<u>11,656</u>			<u>1,327</u>	<u>9,289</u>	<u>2,367</u>

*2017 Additions*

Compact Water Booster	2,527	S/L	7	361	1,985	541
Water Cooler	2,066	S/L	7	295	1,524	542
Ice Bin	722	S/L	7	103	532	190
Garbage Disposal	1,379	S/L	7	197	1,018	361
Computer Equipment	35	S/L	7	5	27	8
Total Additions 2017	<u>6,730</u>			<u>961</u>	<u>5,087</u>	<u>1,643</u>

*2018 Additions*

Ultrasound Equipment	2,887	S/L	7	412	2,060	827
Floor Wax Machine	1,999	S/L	7	286	1,430	569
Total Additions 2018	<u>4,886</u>			<u>698</u>	<u>3,490</u>	<u>1,396</u>

*2019 Additions*

Beds	1,375	S/L	5	275	963	412
Bladder Scanner	9,230	S/L	5	1,846	6,307	2,923
Ice Machine	5,053	S/L	10	505	1,852	3,201
Floor Lift	1,336	S/L	5	267	846	490
Total Additions 2019	<u>16,994</u>			<u>2,893</u>	<u>9,968</u>	<u>7,026</u>

2020 Additions

Various Additions	46,979	S/L	5	9,396	28,188	18,791
Total Additions 2020	<u>46,979</u>			<u>9,396</u>	<u>28,188</u>	<u>18,791</u>
2022 Additions						
Fridge	1,908	S/L	10	191	191	1,717
Total Additions 2022	<u>1,908</u>			<u>191</u>	<u>191</u>	<u>1,717</u>
<b><u>Total Moveable Equipment</u></b>	<b><u>100,615</u></b>			<b><u>16,004</u></b>	<b><u>64,877</u></b>	<b><u>35,738</u></b>

<b><u>Total for 2022</u></b>	<b><u>1,198,509</u></b>			<b><u>144,173</u></b>	<b><u>662,192</u></b>	<b><u>536,317</u></b>
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	<u>Prior Year</u>	<u>Current Year</u>
Net Book Value per Trial Balance	558,772	533,910
Net Book Value per C/R Depreciation	567,675	536,317
Variance	(8,903)	(2,407)
Software (Net)	-	-
<b>CR vs. TB Adjustment page 31 of the Cost Report</b>	<b>(8,903)</b>	<b>(2,406)</b>

	<u>Per TB</u>	<u>Per Marcum Above</u>	<u>Variance</u>
Building Improvement	124,028	128,169	
Moveable Equipment	13,650	16,004	
	20,848	3,192	
<b>Depreciation Adjustment - Page 36 of the Cost Report</b>	<b>158,526</b>	<b>147,365</b>	<b><u>11,161</u></b>

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Danielson			383940364		9/30/2022			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	73,685	52,837	S/L	Various	3,192	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									3,192
<b>D. Total Amortization</b>									3,192

\* 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.

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2022	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*			<input checked="" type="radio"/> Yes	<input type="radio"/> No	
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Danielson Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	111 Westcott Road, Danielson, CT 06239-9292	09/01/15	10 Years	750,237	*

**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.**

\* Amount of Lease determined by dividing total rent by 12 months to calculate 9 months of rental payments. Realty became a realty party in July 2022. 3 months of rental payments disclosed on page 4 using same method.

**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	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Daniels		383940364		9/30/2022			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)				\$	3,975	3,975		
Misc Interest								
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	3,975	3,975		
14. Insurance								
a. Insurance on Property (buildings only)				\$	103,809	103,809		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	103,809	103,809		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	18,063,660	18,063,660		

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson				383940364	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 304,655	304,655		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 102,561	102,561		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 279,254	279,254		
10.			Accounting	\$			
10a.			Legal	\$ 11,380	11,380		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 228,892	228,892		
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	\$ 37,770	37,770		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 20,413	20,413		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 245,761	245,761		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 460	460		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,231,146	1,231,146		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

\*\* Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Consulting Other	\$ 102,561		
<b>Total Other Fees Adjustments</b>			\$ 102,561	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Employee Food	\$ 320		
16	m13	Fines & Penalties	120		
16	m13	Misc Expense	20		
<b>Total Other A&amp;G Adjustments</b>			\$ 460	\$ -	\$ -



**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	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,231,146	1,231,146		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 370,358	370,358		
28.	20	5d	Ambulance/Limousine	\$ 46,199	46,199		
29.	20	5f	X-rays, etc	\$ 10,287	10,287		
30.	20	5h	Laboratory	\$ 12,271	12,271		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,095	7,095		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 48,743	48,743		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 14,309	14,309		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,740,408	1,740,408		

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

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Cable TV (See Attached)	\$ 9,752		
20	51	Med Equip Rental	26,176		
20	51	Patient Consolidated Bill	9,228		
20	51	Occupational Therapy Supplies	1,086		
20	51	Patient Expenses	2,501		
<b>Total Other Ancillary Costs</b>			\$ 48,743	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Miscellaneous Revenue	\$ 6,169		
30	IV 8	Attorney Fees Credit	8,140		
<b>Total Other Adjustments</b>			\$ 14,309	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**JACC Healthcare Center of Danielson  
Disallowance Schedule for Cable TV  
9/30/2022**

	<u>Amount</u>
Total Cable TV Expense acct #	16,952 <a href="#">TB Linked</a>
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200
<b>Disallowed Cable TV</b>	<b><u><u>\$ 9,752</u></u></b>

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2022			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 12,242,693	12,242,693				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,236,586)	(2,236,586)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,911,404	1,911,404				
b. Medicare Room and Board Contractual Allowance **	\$ 56,785	56,785				
4. a. Private-Pay Residents and Other	\$ 3,424,150	3,424,150				
b. Private-Pay Room and Board Contractual Allowance **	\$ 17,420	17,420				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 381,020	381,020				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 6,710	6,710				
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	\$ 542,562	542,562				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 10,424	10,424				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 53,308	53,308				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 3,596	3,596				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 632,081	632,081				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 28,117	28,117				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 641,297	641,297				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (167,739)	(167,739)				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 17,547,242	17,547,242				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 402	402				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 2,428,344	2,428,344				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 2,428,746	2,428,746				
<b>VI. Total All Revenue</b> (III +V)	\$ 19,975,988	19,975,988				

\* 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	\$ 2,668		
30 II 6a	X-Ray - MA	7,748		
30 II 6a	Contractual Allow (Ancill) MA	672,263		
30 II 6a	Contract Allow (Ancill) Med B	(41,044)		
30 II 6a	Sequester Med B	(338)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 641,297	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Contractual Allow (Ancill) MD	\$ (58,384)		
30 II 6b	Contractual Allowance (BC/BSD)	205		
30 II 6b	Contract Allow(Ancill) MGD Care	(14,067)		
30 II 6b	Medicaid Rate Adj - COVID 19	(100,000)		
30 II 6b	Ancillary - cash receipts	4,507		
<b>Total Other Resident Revenue</b>		\$ (167,739)	\$ -	\$ -

**Interest Income****Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest income	N/A	\$ 402		
<b>Total Interest Income</b>			\$ 402	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Miscellaneous Revenue (Disallow Page 29)	\$ 6,169		
30 IV 8	Medicare Stimulus - COVID 19	101,535		
30 IV 8	PPP Forgiveness Grant	2,312,500		
30 IV 8	Attorney Fees Credit (Disallow Page 29)	8,140		
<b>Total Other Revenue</b>		\$ 2,428,344	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(22,545)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,713,199
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	46,462
a. Prepaid Workers Comp	29,654			
b. Prepaid Insurance	16,808			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	59,710
Allow - Doubtful PVT Accounts	55,790			
Utilities Deposits	3,920			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,796,826</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>1,097,893</u>		\$	500,578
	Accum. Depreciation <u>597,315</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>100,617</u>		\$	35,738
	Accum. Depreciation <u>64,879</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(2,406)
F/S vs C/R NBV	(2,406)			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>533,910</b>

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Fixed Assets (Itemize)</b>			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Long-Term Liabilities (Itemize)</b>			\$ -



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

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	3,330,736
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	
_____				
6. Loans to Owners or Related Parties <i>(itemize)</i>			\$	2,054,720
Name and Address		Amount	Loan Date	
Due from Norwich and Windham/Vanderman place		2,054,720	Var	
7. Other Assets <i>(itemize)</i>			\$	473,465
Due To/From Prior Owner				(16,526)
Loan & Exchange				489,991
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	2,528,185
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	5,858,921

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

## Annual Report of Long-Term Care Facility

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## G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2022	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,927,808
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> )				\$	379,289
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	18,385
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> )				\$	339,619
Accrued Provider Tax Payable		216,948	Patient Refund	(57,424)	
Accrued Expense Other		74,585			
Accrued Rent		107,338			
Resident funds refund		(1,828)	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	2,665,101

\* 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 9/30/2022	Page 34	of 37
Account				Amount
Total Brought Forward:				2,665,101
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,665,101


**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	9/30/2022	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	(2,776,512)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,069,165
6. Gain or Loss for Period			\$	1,901,167
	10/1/2021	thru	9/30/2022	
7. Total Net Worth			\$	3,193,820
<b>C. Total Reserves and Net Worth</b>			\$	3,193,820
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,858,921

### H. Changes in Total Net Worth

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2022	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	4,493,569
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	19,975,988
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	18,074,821
D. Net Income or Deficit			\$	1,901,167
E. Balance			\$	6,394,736
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenditures Per Page 27	\$18,063,660			
Dep Adjustment	\$11,161			
Total Expenditures	\$18,074,821			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		(3,200,916)		
F-3. Total Additions			\$	(3,200,916)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	3,193,820

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

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364	Report for Year Ended 9/30/2022	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)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title Principal		Date Signed 2/14/23	
Printed Name of Preparer Matthew S. Bovolack					
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					