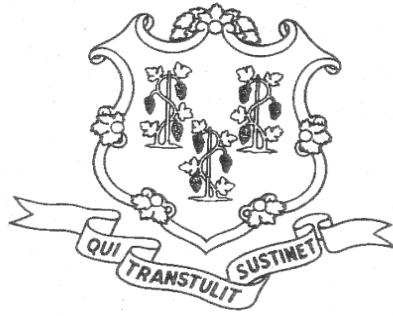


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2396	(Specify)	(Specify)	Medicare Provider 07-5423
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Medicaid Provider Numbers:	CCNH / RHNS 20454	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) JACC Healthcare Center of Danielson	License No. 2396	Report for Year Ended 9/30/2023	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, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Troy Guntulis			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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility JACC Healthcare Center of Danielson	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 111 Westcott Road, Danielson, CT 06239				
Report Prepared By Zella Healthcare Consulting, LLC	Phone Number 203-808-8197	Date 2/1/2024		
Item	Total	CCNH / RHNS	(Specify)	(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 9/30/2023	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 / RHNS 2396	(Specify)	(Specify)	Medicare Provider No. 07-5423	
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)					
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input checked="" type="radio"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> 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.					
Administrator					
Name of Administrator Troy Guntulis			Nursing Home Administrator's License No.:	1810	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name N/A			License No.:		

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	2396	9/30/2023	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. 2396	Report for Year Ended 9/30/2023	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	%**				
Shimson Fisher	111 Westcott Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>		Loan	Page 32, Line D6	2,094,920	2,094,920
Marshi Management LLC	2060 W County Line Rd, Jackson, NJ 08527	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, Line M12	522,290	522,290
Danielson Senior Realty	2060 W County Line Rd, Jackson, NJ 08527	<input type="radio"/>	<input checked="" type="radio"/>		Rental Payments	Page 22, Line 9	1,034,386	1,438,319
Simcha Krohn	26 Birch Street, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, Line M12	100,086	100,086
Posh Consulting	26 Birch Street, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>		Management Services	Page 16, Line M12	120,000	120,000
		<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. 2396	Report for Year Ended 9/30/2023	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A - only one level of care

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

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 - no other lines of business

General Information and Questionnaire
Other Lines of Business

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	2396	9/30/2023	6	37
Square footage of entire facility.				
0				
Outpatient Therapy				
Does the Facility provide outpatient therapy services?				
No				
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?				
No				
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?				
No				
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility JACC Healthcare Cen	License No. 2396	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility JACC Healthcare Center of Danielson			License No. 2396		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(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	144	144			144	144						
B. As of midnight of THIS report period	141	141							141	141		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,958	3,958			3,237	3,237			721	721		
B. Medicaid (Conn.)	35,169	35,169			25,676	25,676			9,493	9,493		
C. Medicaid (other states)												
D. Private Pay	4,848	4,848			3,769	3,769			1,079	1,079		
E. State SSI for RCH												
F. Other (Specify) Managed Care, Hospice, Other	6,560	6,560			4,882	4,882			1,678	1,678		
G. Total Care Days During Period (3A thru F)	50,535	50,535			37,564	37,564			12,971	12,971		
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)	50,535	50,535			37,564	37,564			12,971	12,971		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Danielson			License No. 2396			Report for Year Ended 9/30/2023			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 / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH / RHNS	(Specify)	(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)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	11	102		28									
Per Diem Rate													
a. One bed rm.	Various	#####		400.00									
b. Two bed rms.	Various	#####		375.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					698	698							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					969	969							
2. Restorative Treatments													
C. Other					5,868	5,868							
D. Total Physical Therapy Treatments					7,535	7,535							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					289	289							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					138	138							
2. Restorative Treatments													
C. Other					1,142	1,142							
D. Total Speech Therapy Treatments					1,569	1,569							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					1,052	1,052							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					1,104	1,104							
2. Restorative Treatments													
C. Other					6,844	6,844							
D. Total Occupational Therapy Treatments					9,000	9,000							

Annual Report of Long-Term Care Facility

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
JACC Healthcare Center of Danielson	2396	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	216,105		2,160						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	373,962		15,956						
5. Dietary Service									
a. Head Dietitian	122,490		2,568						
b. Food Service Supervisor	76,913		2,120						
c. Dietary Workers	683,065		33,518						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	350,244		16,839						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	60,868		1,704						
b. Other Maintenance Workers	132,174		6,304						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	232,686		11,990						
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	316,762		4,449						
b. RN									
1. Direct Care	1,183,404		23,127						
2. Administrative**	328,990		7,415						
c. LPN									
1. Direct Care	1,646,297		49,232						
2. Administrative**									
d. Aides and Attendants	2,837,046		138,590						
e. Physical Therapists	371,840		7,171						
f. Speech Therapists	63,627		1,163						
g. Occupational Therapists	349,056	(349,056)	11,769						
h. Recreation Workers	123,914		5,455						
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	248,452		7,545						
n. Marketing									
o. Other (Specify)									
See Attached Schedule									
<i>A-13. Total Salary Expenditures</i>	9,717,895	(349,056)	349,075						

* 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 in the Adjustment column.

**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				2396		9/30/2023			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)	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
JACC Healthcare Center of Danielson				2396		9/30/2023			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)	(Specify)							
Section III - Administrators***										
Brian Nyberg (10/1/22-7/11/23)	168,124			Non Discrim	Administrator	1,656	A2			
Tom Harris (7/12/23-8/27/23)	28,173			Non Discrim	Administrator	264	A2			
Troy Guntulis (8/28/23-9/30/23)	19,808			Non Discrim	Administrator	240	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of					
JACC Healthcare Center of Danielson	2396	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	16,224		39						
3. Pharmacist	27,210		286						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	66,000		95						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
Pulmonary / Respt. Program	6,000	(6,000)	14						
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	20,420		204						
2. Administrative***									
b. LPN									
1. Direct Care	91,922		1,149						
2. Administrative***									
c. Aides	34,782		833						
d. Other									
12. Other (Specify)									
See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	262,558	(6,000)	2,620						

* 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 in the Adjustment column.

*** 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. 2396	Report for Year Ended 9/30/2023	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., Suite 130, Wellesley, MA 02482-3744	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>		
James Alessandro, P.O. Box 6, Pomfret Ctr, CT 06259	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
EZCare Staffing LLC, 44 Strawberry Hill Ave, Stamford, CT 06902	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
All American Staffing, 494 Broad St, Newark, NJ 07102	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
IntelyCare, Inc, 1250 Hancock St., Quincy, MA 02169	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Norton and Associates, 34 Elm St., Cohasset, MA 02025	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
SambaCare, 250 Cedarbridge Ave., Lakewood, NJ 08701	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Shiftkey, LLC, 5221 N O'Connor Blvd., Irving, TX 75039	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network, 653 Main St., Plantsville, CT 06479	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Clipboard Health, 77 Van Ness Ave., San Francisco, CA	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Lisa Meadows, 11 Fox Hill Drive, Stafford Springs, CT 06076	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. P. Subakeesan, 255 Cabrini Blvd #7H, Manhattan, NY 10040	Pulmonary Program	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. Wilcon, 187 Deerfield Rd, Pomfret Ctr, CT 06259	Assistant Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
ACG, 23 Nutmeg Valley Rd, Wolcott, CT 06716	Respiratory Services	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Dysphagia Experts, 21 Waterville Rd, Avon, CT 06001	Swallowing Diagnostics	<input type="radio"/>	<input checked="" type="radio"/>		
ProCare, 110 Bi-County Blvd, East Farmingdale, NY 11735	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Ciporah Fischman	MDS Consultant	<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	2396	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 153,552	153,552						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 76,867	76,867						
4. Social Security (F.I.C.A.)	\$ 736,610	736,610						
5. Health Insurance	\$ 2,010,338	2,010,338						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 669,327	669,327						
8. Uniform Allowance	\$ 38,548	38,548						
9. Other (Specify) See Attached Schedule	\$ 70,823	202,197	(131,374)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$							
d. Accounting and Auditing	\$ 55,589	55,589						
e. Legal (Services should be fully described on Page 15b)	\$ 21,176	40,652	(19,476)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 30,951	30,951						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 18,894	18,894						
2. Cellular Phones	\$							
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 873,289	873,289						
Subtotal	\$ 4,755,964	4,906,814	(150,850)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

***** DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Schedule of Other Employee Benefit:

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Employee Benefits- Non Production	\$ 131,374	\$ (131,374)				
Union Training Fund	\$ 70,823					
Total	\$ 202,197	\$ (131,374)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility JACC Healthcare Center of Daniels	License No. 2396	Report for Year Ended 9/30/2023	Page 15b	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 Saul N. Friedman & Co. 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) 1333 60th St., Brooklyn, NY 11219 555 Long Wharf Drive, New Haven, CT 06511
---	---

Services Provided by This Firm (*describe fully*)

1 Accountant	\$ 48,875
2 Medicaid and Medicare Cost Report Preparation	\$ 6,714
3	\$
4	\$
	Charge for Services Provided
	\$ 55,589

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 Ford Harrison 2 Kathy Tarryk 3 Murtha Cullina 4 Law Office 5 Other	Telephone Number
--	------------------

Address (<i>No. & Street, City, State, Zip Code</i>) 1 P.O. Box 890836, Charlotte, NC 28289 2 387 Canterbury Tpk, Norwich, CT 06360 3 265 Church Street, New Haven, CT 06510 4 5 N/A

Services Provided by This Firm (*describe fully*)

1 Labor Relations	\$ 10,435
2 Notary Services	\$ 30
3 General Legal Counsel	\$ 8,099
4 Legal HR Services	\$ 2,612
5 Other - Disallowed	\$ 19,476
	Charge for Services Provided
	\$ 40,652

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

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 Danielsor	2396	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:		4,755,964	4,906,814	(150,850)				
i. Travel and Entertainment								
1. Resident Travel and Entertainment	\$ 46,043	46,043						
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$	22,891	(22,891)					
5. Education Expenses Related to Seminars and Conventions	\$ 3,838	3,838						
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>)	\$ 18,924	18,924						
2. Advertising Telephone Directory <i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	27,924	(27,924)					
4. Fund-Raising***	\$							
5. Medical Records	\$ 1,454	1,454						
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 6,809	6,809						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 95	95						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	680	(680)					
9. Subscriptions	\$ 8,420	8,644	(224)					
10. Contributions*** See Attached Schedule	\$	71,535	(71,535)					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 381,534	381,534						
12. Administrative Management Services**	\$	522,290	(522,290)					
13. Other (<i>Specify</i>) See Attached Schedule	\$ 31,172	31,172						
C-14 Total Administrative & General Expenditures	\$ 5,254,253	6,050,648	(796,394)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Promotional Advertising	\$ 27,924	\$ (27,924)				
Total Other Advertising	\$ 27,924	\$ (27,924)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
ALTCFM	\$ 95					
Total Dues	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Charitable Contributions	\$ 71,535	\$ (71,535)				
Total Contributions	\$ 71,535	\$ (71,535)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Space Rental	\$ 5,110					
Bank Charges - Routine Charges	\$ 16,280					
Busines License Fees	\$ 1,045					
Licenses & Permits	\$ 3,774					
Employee Physicals	\$ 4,964					
Total Other Administrative and General	\$ 31,172	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
JACC Healthcare Center of Danielson	2396	9/30/2023	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 #
Marshi Management LLC, 2060 W County Rd., Jackson, NJ 08527	302,204	Management Fee	Page 16, Line M12
Sam Krohn	100,086	Day to Day Operations Oversight	Page 16, Line M12
Posh Consulting	120,000	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	2396	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 398,956	398,956					
2. Non-Food Supplies	\$						
3. Other (Specify)	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 553	553					
c. Other (Specify) Other Dietary Supplies	\$ 34,307	34,307					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 433,816	433,816					
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)	(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		2396	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	14,797	14,797				
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. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Laundry Supplies		\$	2,125	2,125				
3D. Total Laundry Expenditures (3a + b + c)		\$	16,922	16,922				
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		2396	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)		\$ 33,967	33,967				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel						
		Amt.	\$					
	C. Other (<i>Specify</i>)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	33,967	33,967				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from ProCare	\$		333,167	(333,167)			
b.	Medicine Cabinet Drugs	\$	2,974	2,974				
c.	Medical and Therapeutic Supplies	\$	163,687	163,687				
d.	Ambulance/Limousine***	\$						
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$		9,703	(9,703)			
f.	X-rays and Related Radiological Procedures***	\$		12,950	(12,950)			
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$		21,302	(21,302)			
i.	Recreation	\$	15,819	15,819				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	17,671	(10,471)			
m.	Other (Specify)**** See Attached Schedule	\$	14,534	25,952	(11,418)			
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$	2,892	2,892				
5P.	Total Resident Care Expenditures (5a - 5o)	\$	207,106	606,117	(399,011)			

* 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 in the Adjustment column.

**** 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. 2396	Report for Year Ended 9/30/2023	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)	(Specify)	Pg	Line
Jennifer Simon LLC		<input type="radio"/>	<input checked="" type="radio"/>	N/A	A/R Consultant	67,022			16	m11
Steve Hirsch		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Consultant	20,400			16	m11
CWPM		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	29,653			22	6f
		<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	2396	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 67,336	67,336						
b. Heat	\$ 1,218	1,218						
c. Light & Power	\$ 162,673	162,673						
d. Water	\$ 120,120	120,120						
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 6,451	6,451						
f. Other (<i>itemize</i>) See Attached Schedule	\$ 111,805	111,805						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 469,603	469,603						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 131,453	131,453						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 16,775	16,775						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 148,228	148,228						
8. Amortization (<i>Complete att. Schedule Page 24*</i>)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (<i>Specify</i>)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$							
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,034,386	1,034,386						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 112,556	112,556						
c. Personal property taxes	\$ 1,994	1,994						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,297,164	1,297,164						

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

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			2396	9/30/2023			22b	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, PO Box 981022, Boston, MA 02298	<input type="radio"/>	<input checked="" type="radio"/>	Postage Meter	Routine Lease	Routine Lease	277		277
Konica Minolta, PO Box 41602, Philadelphia, PA 19101	<input type="radio"/>	<input checked="" type="radio"/>	Copier	07/01/20	39 Months	3,068		3,068
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"/>						
							Total ***	6,451

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.

Depreciation Schedule

Name of Facility JACC Healthcare Center of Danielson			License No. 2396			Report for Year Ended 9/30/2023			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	1,097,893		1,097,893	597,315	SL	Various	131,350					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	1,123		1,123		SL	Various	103					
B-4. Subtotal								131,453				
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	100,617		100,617	64,879	SL	Various	15,090	
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative					23,072		23,072		SL	Various	1,685	
d. Standard Resident												
e. Specialized Resident												
Total Acquired during this report period					23,072		23,072				1,685	
D-3. Subtotal												16,775
E. Total Depreciation										148,228		

Schedule of Land Improvements Acquired during this report period

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

*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:				
11/30/2022	Reach in Refrigerator	\$ 1,123	10	\$ 103
Total additions for Building Improvement:		\$ 1,123		\$ 103 *
Deletions:				
Total deletions for Building Improvement:		\$ -		\$ - **

*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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
12/31/2022	Convection Oven	Administrative	\$ 10,331	7	\$ 1,230
7/23/2023	Steam Table	Administrative	\$ 12,741	7	\$ 455
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipmen			\$ 23,072		\$ 1,685 *
Deletions:					
Total deletions for Movable Equipmen			\$ -		\$ - **

*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
Total additions for Leasehold Improvemen		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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			2396		9/30/2023			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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* 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. 2396	Report for Year Ended 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" 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 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)	Variable				
b. Date Mortgage Obtained	07/18/22				
c. Interest Rate for the Cost Year	10.12%-12.12%				
d. Term of Mortgage (number of years)	2 Years				
e. Amount of Principal Borrowed	9,571,100				
f. Principal balance outstanding as of 9/30/23	9,571,100				
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	

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 Danielso		2396	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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 Daniel		2396	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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)									
Other Interest Expense									
13. Total All Interest Expense (12B7 + 12C3 + 12D)									
14. Insurance									
a. Insurance on Property (buildings only)			\$ 48,862	48,862					
b. Insurance on Automobiles									
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$ 91,056	91,056					
2. Fire and Extended Coverage									
3. Other (Specify)									
14d. Total Insurance Expenditures (14a + b + c)			\$ 139,918	139,918					
15. Total All Expenditures (A-13 thru C-14)			\$ 17,478,146	19,068,451		(1,590,305)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielsor	2396	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents <i>(CT only)</i>	\$ 13,327,343	13,327,343			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,740,604)	(2,740,604)			
2. a. Medicaid <i>(All other states)</i>	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents <i>(all inclusive)</i>	\$ 1,357,282	1,357,282			
b. Medicare Room and Board Contractual Allowance **	\$ 188,296	188,296			
4. a. Private-Pay Residents and Other	\$ 4,379,479	4,379,479			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 340,559	340,559			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 10,802	10,802			
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	\$ 507,972	507,972			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 60,340	60,340			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 148,867	148,867			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 12,114	12,114			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 752,171	752,171			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 92,409	92,409			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other <i>(Specify)</i> - Medicare	\$ 155,335	155,335			
b. Other <i>(Specify)</i> - Non-Medicare	\$ (195,149)	(195,149)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 18,397,216	18,397,216			
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>	\$ 757	757			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other <i>(Specify)</i>	\$ 7,023	7,023			
V. Total Other Revenue (1 thru 8)	\$ 7,780	7,780			
VI. Total All Revenue (III +V)	\$ 18,404,996	18,404,996			

* 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)	(Specify)
30 II 6a	Lab	\$ 4,440		
30 II 6a	X-Ray	\$ 7,637		
30 II 6a	Contractual Allowance	\$ 143,258		
Total Other Resident Revenue - Medicare		\$ 155,335	\$ -	\$ -

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

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 II 6b	Lab	\$ 70		
30 II 6b	X-Ray	\$ 82		
30 II 6b	Contractual Allowance	\$ (195,301)		
Total Other Resident Revenue		\$ (195,149)	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
30 IV 5	Interest Income	N/A	\$ 757		
Total Interest Income			\$ 757	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 IV 8	Supply Reimbursement	\$ 527		
	Food Rebate	\$ 808		
	Escrow Refund	\$ 1,796		
	Medical Records Income	\$ 426		
	Provider Tax Refund	\$ 2,173		
	Town of Killingly Refund	\$ 890		
	Misc. Revenue	\$ 403		
Total Other Revenue		\$ 7,023	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	2396	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(182,437)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,464,542
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	67,913
a. Prepaid Workers Comp	25,264			
b. Prepaid Insurance	18,729			
c. Utility Deposits	3,920			
d. See Schedule	20,000			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,350,018
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>1,099,016</u>		\$	370,248
	Accum. Depreciation <u>728,768</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>123,689</u>		\$	42,035
	Accum. Depreciation <u>81,654</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	13,053
Cost Report vs FS Net Book Value	13,053			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	425,336

* 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	
30	A5	Prepaid Partnership Tax	20,000
Total Prepaid Expenses			\$ 20,000

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	2396	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$ 3,775,354	
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>)			\$ 2,094,920	
Name and Address		Amount	Loan Date	
Various		2,094,920	Various	
7. Other Assets (<i>itemize</i>)			\$ 473,464	
Loan & Exchange		489,990		
Due From Prior Owner		(16,526)		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 2,568,384	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 6,343,737	

* 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. 2396	Report for Year Ended 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,536,991	
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>)				\$ 300,000
Name and Address of Lender	Amount	Loan Date		
Shimshon Fisher	300,000	Various		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 300,000
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,836,991


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	2396	9/30/2023	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			\$	(2,769,792)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	5,939,992
6. Gain or Loss for Period			\$	(663,454)
	10/1/2022	thru	9/30/2023	
7. Total Net Worth			\$	2,506,746
C. Total Reserves and Net Worth			\$	2,506,746
D. Total Liabilities, Reserves, and Net Worth			\$	6,343,737

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	2396	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	3,193,820
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	18,404,996
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	19,068,451
D. Net Income or Deficit			\$	(663,454)
E. Balance			\$	2,530,366
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i> Prior Period Adjustment (23,620)				
F-3. Total Additions			\$	(23,620)
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		09/30/23	\$	2,506,746

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Danielson	License No. 2396	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<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 President	Date Signed 2/15/24		
Printed Name of Preparer Stephen Bernier				
Address Address 7 Eastview Drive, Simsbury, CT 06070		Phone Number 203-808-8197		
Contacted Person Regarding Additional Information Needed Regarding This Report Sam Fisher		Phone Number 860-774-9450		
Contact Email Address sfisher@davisplacehcc.com				