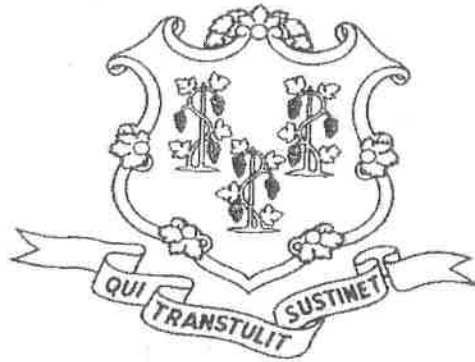


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

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 type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

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 9/30/2021	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, 2020 and ending September 30, 2021, 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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility JACC Healthcare Center of Danielson		Period Covered: From 10/1/2020	To 9/30/2021
Address of Facility 111 Westcott Road, Danielson, CT 06239			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/14/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (860) 774-9540		Report for Year Ended 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) JACC Healthcare Center of Danielson		Address (No. & Street, City, State, Zip) 111 Westcott Road, Danielson, CT 06239		
License Numbers:	CCNH 383940364	RHNS	(Specify)	Medicare Provider No. 07-5423
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
Administrator				
Name of Administrator Brian Nyberg		Nursing Home Administrator's License No.:	1943	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2021	Page 3A	of 37
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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	Business Address	Title	No. Shares Held by Each
N/A			

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2021	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Shimshon Fisher	111 Westcott Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>		Loan	Page 34, Line B3	505,500	505,500
Shimshon Fisher	111 Westcott Road, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>		Loan	Page 32, Line D6	1,000,000	1,000,000
		<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"/>					
		<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 9/30/2021	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 JACC Healthcare Center of Danielson			License No. 383940364	Report for Year Ended 9/30/2021			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
ECOLAB, Inc. 370 N. Wabasha Street, St. Paul, MN 55102/Greatamerica Financial/Pitney Bowes	<input type="radio"/>	<input checked="" type="radio"/>	Dishmachine/Copier/Postage Meter	Routine Leases	Routine Leases	6,247	6,247	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***
							6,247	

* 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 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Saul N. Friedman & Co. 3 Gershon Biegeleisen, CP 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 Reports / Medicaid Rate Consulting	\$ 12,324
2 Monthly Financials / Bookkeeping	\$ 33,000
3 Accounting Fees (Disallow Page 28)	\$ 4,600
4	\$
	Charge for Services Provided
	\$ 49,924

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

Legal Services Information

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

Address (*No. & Street, City, State, Zip Code*)
 1 See Attached Page 7a
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

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

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

General Information and Questionnaire
Accounting Basis

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2021	Page 7a	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1				
2				
3				
4				
Services Provided by This Firm <i>(describe fully)</i>				
1		\$		
2		\$		
3		\$		
4		\$		
				Charge for Services Provided
				\$
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Censor Law			732-456-6529	
2 Chiesa Shahinian			973-325-1500	
3 Dorsi & Dorsi			203-934-6337	
4 Ford Harrison			860-740-1355	
5 Goldman, Gruder & Woods			203-899-8900	
6 Kevin Wakely, St. Marshall				
7 Murtha Cullina LLP			203-772-7700	
8 Treasurer, State of CT			860-702-3000	
9 Ashley Rotondo				
Address <i>(No. & Street, City, State, Zip Code)</i>				
1 250 Ocean Ave, Lakewood, NJ 08701				
2 1 Boland Dr #2, West Orange, NJ 07052				
3 537 Washington Ave, West Haven, CT 06516				
4 PO Box 890836, Charlotte, NC 28289				
5 200 Connecticut Ave, Norwalk, CT 06854				
6 PO Box 7, Canterbury, CT 06331				
7 265 Church Street, New Haven, CT 06510				
8 Local Probate Court				
Services Provided by This Firm <i>(describe fully)</i>				
1 General Legal		\$ 46,337		
4 Labor Relations		\$ 5,355		
6 State Marshall (Disallow Page 28)		\$ 1,141		
7 CHOW/Labor Relations		\$ 4,667		
8 Conservatorship (Disallow Page 28)		\$ 6,030		
9 Notary Svs		\$ 80		
				Charge for Services Provided
				\$ 63,610
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility JACC Healthcare Center of Danielson			License No. 383940364		Report for Year Ended 9/30/2021				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	156	156			156	156							
B. As of midnight of THIS report period	123	123							123	123			
3. Total Number of Days Care Provided During Period													
A. Medicare	7,442	7,442			6,252	6,252			1,190	1,190			
B. Medicaid (Conn.)	34,637	34,637			25,554	25,554			9,083	9,083			
C. Medicaid (other states)													
D. Private Pay	2,732	2,732			1,804	1,804			928	928			
E. State SSI for RCH													
F. Other (Specify) Managed Care, Hospice, Other	3,121	3,121			2,405	2,405			716	716			
G. Total Care Days During Period (3A thru F)	47,932	47,932			36,015	36,015			11,917	11,917			
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)	47,932	47,932			36,015	36,015			11,917	11,917			

Schedule of Resident Statistics (Cont'd)

Name of Facility JACC Healthcare Center of Danielson			License No. 383940364			Report for Year Ended 9/30/2021			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)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	14		94		15								
Per Diem Rate													
a. One bed rm.	Various		297.34		350.00								
b. Two bed rms.	Various		257.15		350.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								716	716				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								763	763				
2. Restorative Treatments													
C. Other								4,548	4,548				
D. Total Physical Therapy Treatments								6,027	6,027				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								357	357				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								197	197				
2. Restorative Treatments													
C. Other								963	963				
D. Total Speech Therapy Treatments								1,517	1,517				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								653	653				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								643	643				
2. Restorative Treatments													
C. Other								4,441	4,441				
D. Total Occupational Therapy Treatments								5,737	5,737				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Danielson	383940364	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	187,454	2,516				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	539,413	24,710				
5. Dietary Service						
a. Head Dietitian	69,743	2,002				
b. Food Service Supervisor	61,149	2,160				
c. Dietary Workers	673,238	34,284				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	365,445	18,475				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	79,607	2,236				
b. Other Maintenance Workers	101,208	5,354				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	210,803	10,671				
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	221,988	4,246				
b. RN						
1. Direct Care	1,095,718	10,735				
2. Administrative**	252,406	15,802				
c. LPN						
1. Direct Care	1,567,846	50,457				
2. Administrative**	49,949	1,611	Est.			
d. Aides and Attendants	2,589,717	142,115				
e. Physical Therapists	282,871	11,988				
f. Speech Therapists	114,885	2,654				
g. Occupational Therapists	276,653	9,047				
h. Recreation Workers	147,767	7,734				
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	97,670	4,248				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	8,985,530	363,045				

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

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Various Consulting	\$ 19,434	170				
Nurse Consulting	\$ 13,295	267				
Therapy Management	\$ 54,000	844/Est				
Total	\$ 86,729	437	\$ -	-	\$ -	-

**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	9/30/2021				11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
JACC Healthcare Center of Danielson				383940364	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Stephen Barrett	126,771			Non Discrim	Administrator	1,804	A2			
Jarrett McClurg	18,594			Non Discrim	Administrator	272	A2			
Brian Nyberg	42,089			Non Discrim	Administrator	440	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	383940364	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	16,224	70				
3. Pharmacist	22,474	288				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	11,160	31				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	66,000	123				
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	681	24				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	86,729	437				
B-13 Total Fees Paid in Lieu of Salaries	211,268	983				

* 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 9/30/2021	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 Oversight	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Dysphagia Experts, 21 Waterville Rd, Avon, CT 06001	Swallowing Evaluations	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
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	
		<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"/>		

* 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	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 228,057	228,057		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 83,960	83,960		
4. Social Security (F.I.C.A.)	\$ 683,002	683,002		
5. Health Insurance	\$ 1,747,585	1,747,585		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 519,173	519,173		
8. Uniform Allowance	\$ 30,222	30,222		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 169,409	169,409		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 203,617	203,617		
d. Accounting and Auditing	\$ 49,924	49,924		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 63,610	63,610		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 28,699	28,699		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 47,979	47,979		
2. Cellular Phones	\$			
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	\$			
3. Resident Day User Fee	\$ 885,026	885,026		
Subtotal	\$ 4,740,263	4,740,263		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Benefits	\$ 126,135		
Union Training	\$ 43,274		
Total	\$ 169,409	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	4,740,263	4,740,263			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	17,309	17,309		
5. Education Expenses Related to Seminars and Conventions	\$	108,397	108,397		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	23,549	23,549		
4. Fund-Raising***	\$				
5. Medical Records	\$	2,762	2,762		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	6,784	6,784		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	2,453	2,453		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	13,553	13,553		
10. Contributions*** See Attached Schedule	\$	284,386	284,386		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	123,470	123,470		
12. Administrative Management Services**	\$	294,735	294,735		
13. Other (<i>Specify</i>) See Attached Schedule	\$	56,986	56,986		
C-14 Total Administrative & General Expenditures	\$	5,674,647	5,674,647		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Promotional	\$ 23,549		
Total Other Advertising	\$ 23,549	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
Annual Membership Fees	\$ 1,787		
Association Dues	\$ 350		
Yearly Update Dues - Briggs	\$ 158		
Association of Nutrition	\$ 158		
Total Dues	\$ 2,453	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Charitable	\$ 284,386		
Total Contributions	\$ 284,386	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 4,433		
Licenses & Permits	\$ 3,631		
Small Equipment Purchase	\$ 23,913		
Penalties - Bed tax (Disallow Page 28)	\$ 21,142		
Employee Physicals	\$ 3,867		
Total Other Administrative and General	\$ 56,986	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2021	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Sam Krohn	224,717	Oversees day to day operations	Page 16, Line M12
Jennifer Simon LLC	70,018	Back Office Work	Page 16, Line M12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 336,535	336,535		
2. Non-Food Supplies	\$			
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 498	498		
c. Other (Specify) _____ Other Dietary Supplies	\$ 38,225	38,225		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 375,258	375,258		
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	9/30/2021	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. \$	5,845	5,845		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify)	\$	6,384	6,384		
3D. Total Laundry Expenditures (3a + b + c)	\$	12,229	12,229		
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	9/30/2021		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. \$	31,145	31,145		
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)	\$	31,145	31,145		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	414,153	414,153		
b.	Medicine Cabinet Drugs	\$	7,237	7,237		
c.	Medical and Therapeutic Supplies	\$	186,123	186,123		
d.	Ambulance/Limousine***	\$	24,511	24,511		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	4,494	4,494		
f.	X-rays and Related Radiological Procedures***	\$	13,726	13,726		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	25,532	25,532		
i.	Recreation	\$	42,117	42,117		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	30,301	30,301		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	748,194	748,194		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Med Equip Rental	\$ 14,578		
Patient Expenses	\$ 3,649		
Patient Consolidated Bill	\$ 10,472		
Physical Therapy Supplies	\$ 704		
Occupational Therapy Supplies	\$ 712		
Speech Therapy Supplies	\$ 186		
Total Other Resident Care	\$ 30,301	\$ -	\$ -

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 9/30/2021	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
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 72,340	72,340				
b. Heat	\$ 155,106	155,106				
c. Light & Power	\$ 981	981				
d. Water	\$ 75,170	75,170				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 6,247	6,247				
f. Other (<i>itemize</i>)	\$ 51,318	51,318				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 361,162	361,162				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 117,077	117,077				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 15,813	15,813				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 132,890	132,890				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 10,599	10,599				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 10,599	10,599				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 936,027	936,027				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 130,998	130,998				
c. Personal property taxes	\$ 3,076	3,076				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,213,590	1,213,590				

* 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	\$ 21,153		
Groundskeeping / Snow	\$ 1,223		
Trash Removal	\$ 28,303		
Medical Waste	\$ 639		
Total Other Repairs and Maintenance	\$ 51,318	\$ -	\$ -

Depreciation Schedule

Name of Facility JACC Healthcare Center of Danielson		License No. 383940364			Report for Year Ended 9/30/2021			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		882,239		882,239	352,069	S/L	Various	107,335					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		104,748				S/L	Various	9,742					
B-4. Subtotal									117,077				
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	98,709		98,709	33,062	S/L	Various	15,813	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
D-3. Subtotal													15,813
E. Total Depreciation													132,890

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	See Attached	\$ 104,748	Var	\$ 9,742
Total additions for Building Improvements		\$ 104,748		\$ 9,742 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

	Historical Cost	Method	Life	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	9/30/2021 Depreciation Expense	9/30/2021 Accumulated Depreciation	NBV
Leasehold Improvement								
<i>2016 Additions</i>								
Leasehold Acquisition Cost	18,516	S/L	5	3,703	18,516	3,703	22,220	(3,704)
Total Additions 2016	18,516			3,703	18,516	3,703	22,220	(3,704)
<i>2017 Additions</i>								
Leasehold Acquisition Cost	5,169	S/L	8	646	2,369	646	3,016	2,153
Leasehold Acquisition Cost	50,000	S/L	8	6,250	21,354	6,250	27,605	22,395
Total Additions 2017	55,169			6,896	23,723	6,896	30,621	24,548
Total Leasehold Improvement	73,685			10,599	42,239	10,599	52,841	20,844
Total for 2021	73,685			10,599	42,239	10,599	52,841	20,844

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

	Historical Cost	Method	Life	9/30/2020 Depreciation Expense	9/30/2020 Accumulated Depreciation	9/30/2021 Depreciation Expense	9/30/2021 Accumulated Depreciation	NBV
Building Improvement								
<i>2016 Additions</i>								
Sign	16,750	S/L	10	1,675	8,375	1,675	10,050	6,700
Dining Room Renovations	50,000	S/L	20	2,500	12,500	2,500	15,000	35,000
Total Additions 2016	66,750			4,175	20,875	4,175	25,050	41,700
<i>2017 Additions</i>								
Renovation	50,000	S/L	8	6,250	23,958	6,250	30,208	19,792
HD Supply	5,655	S/L	8	707	2,652	707	3,359	2,295
Asbestos Abatement	8,000	S/L	8	1,000	3,667	1,000	4,667	3,333
Renovation	102,880	S/L	8	12,860	47,153	12,860	60,013	42,867
Renovation	37,720	S/L	8	4,715	17,288	4,715	22,003	15,717
Architectual Drawings	5,800	S/L	8	725	2,658	725	3,383	2,417
Commercial Doors	4,165	S/L	8	521	1,910	521	2,431	1,734
American Express	3,060	S/L	8	383	1,404	383	1,787	1,273
New Counter Tops	5,315	S/L	8	664	2,435	664	3,099	2,216
American Express	2,110	S/L	8	264	968	264	1,232	878
Renovation	64,300	S/L	8	8,038	28,803	8,038	36,841	27,459
American Express	2,888	S/L	8	361	1,264	361	1,625	1,264
American Express	1,194	S/L	8	149	522	149	671	523
Commercial Doors	5,285	S/L	8	661	2,258	661	2,919	2,366
American Express	1,413	S/L	8	177	590	177	767	646
Renovation	222,285	S/L	8	27,786	90,304	27,786	118,090	104,195
P&J Sprinkler	3,162	S/L	8	395	1,251	395	1,646	1,516
Asbestos Abatement	34,650	S/L	8	4,331	13,354	4,331	17,685	16,965
New Windows	6,762	S/L	8	845	3,179	845	4,024	2,738
Total Additions 2017	566,643			70,832	245,618	70,832	316,450	250,194
<i>2018 Additions</i>								
Asbestos Removal	14,850	S/L	8	1,856	5,568	1,856	7,424	7,426
Shower Rooms Renovation Project	130,000	S/L	8	16,250	48,750	16,250	65,000	65,000
AC Units	27,703	S/L	8	3,463	10,389	3,463	13,852	13,851
Total Additions 2018	172,553			21,569	64,707	21,569	86,276	86,277
<i>2019 Additions</i>								
Water heater invoice attached	28,422	S/L	10	2,842	5,684	2,842	8,526	19,896
Rebate for above	(2,500)	S/L	10	(250)	(500)	(250)	(750)	(1,750)
acme contractor asbestos removal	2,200	S/L	10	220	440	220	660	1,540
patterson design resident rooms new flooring	10,000	S/L	5	2,000	4,000	2,000	6,000	4,000
patterson design resident rooms new flooring	20,000	S/L	5	4,000	8,000	4,000	12,000	8,000
acme contractor asbestos removal	2,200	S/L	10	220	440	220	660	1,540
encore new heads for sprinkler sysytem invoice attached	5,879	S/L	10	588	1,176	588	1,764	4,115
H& E enterprises new doors	2,200	S/L	10	220	440	220	660	1,540

H& E enterprises tile installation in kitchen	2,700 S/L	10	270	540	270	810	1,890
Total Additions 2019	71,101		10,110	20,220	10,110	30,330	40,771
<i>2020 Additions</i>							
Various Additions	5,192 S/L	8	649	649	649	1,298	3,894
Total Additions 2020	5,192		649	649	649	1,298	3,894
<i>2021 Additions</i>							
W3W Hall Flooring	14,850 S/L	10	-	-	1,485	1,485	13,365
W3E Hall Flooring	13,294 S/L	10	-	-	1,329	1,329	11,965
Flooring Nursing St	16,275 S/L	10	-	-	1,628	1,628	14,647
Flooring Nursing St	5,800 S/L	10	-	-	580	580	5,220
2 A/C Units	22,000 S/L	15	-	-	1,467	1,467	20,533
Tile for flooring	32,529 S/L	10	-	-	3,253	3,253	29,276
Total Additions 2021	104,748		-	-	9,742	9,742	95,006
Total Building Improvement	986,987		107,335	352,069	117,077	469,146	517,842

Moveable Equipment*2015 Additions*

Grab Bars	5,151	S/L	15	343	2,058	343	2,401	2,750
Time Clock	1,952	S/L	10	195	1,170	195	1,365	587
Server	2,825	S/L	5	-	2,825	-	2,825	-
Wireless Routers	1,535	S/L	5	-	1,535	-	1,535	-
Total Additions 2015	<u>11,463</u>			<u>538</u>	<u>7,589</u>	<u>538</u>	<u>8,127</u>	<u>3,336</u>

2016 Additions

Freezer	1,569	S/L	15	105	525	105	630	939
Oxygen Concentrator	4,977	S/L	7	711	3,555	711	4,266	711
Ice Machine	5,110	S/L	10	511	2,555	511	3,066	2,044
Total Additions 2016	<u>11,656</u>			<u>1,327</u>	<u>6,635</u>	<u>1,327</u>	<u>7,962</u>	<u>3,694</u>

2017 Additions

Compact Water Booster	2,527	S/L	7	361	1,263	361	1,624	902
Water Cooler	2,066	S/L	7	295	934	295	1,229	837
Ice Bin	722	S/L	7	103	326	103	429	293
Garbage Disposal	1,379	S/L	7	197	624	197	821	558
Computer Equipment	35	S/L	7	5	17	5	22	13
Total Additions 2017	<u>6,730</u>			<u>961</u>	<u>3,165</u>	<u>961</u>	<u>4,126</u>	<u>2,604</u>

2018 Additions

Ultrasound Equipment	2,887	S/L	7	412	1,236	412	1,648	1,239
Floor Wax Machine	1,999	S/L	7	286	858	286	1,144	855
Total Additions 2018	<u>4,886</u>			<u>698</u>	<u>2,094</u>	<u>698</u>	<u>2,792</u>	<u>2,094</u>

2019 Additions

Beds	1,375	S/L	5	275	413	275	688	687
Bladder Scanner	9,230	S/L	5	1,846	2,615	1,846	4,461	4,769
Ice Machine	5,053	S/L	10	505	842	505	1,347	3,706
Floor Lift	1,336	S/L	5	267	312	267	579	757
Total Additions 2019	<u>16,994</u>			<u>2,893</u>	<u>4,182</u>	<u>2,893</u>	<u>7,075</u>	<u>9,919</u>

2020 Additions

Various Additions	46,979	S/L	5	9,396	9,396	9,396	18,792	28,187
Total Additions 2020	<u>46,979</u>			<u>9,396</u>	<u>9,396</u>	<u>9,396</u>	<u>18,792</u>	<u>28,187</u>

Total Moveable Equipment

<u>98,707</u>				<u>15,813</u>	<u>33,060</u>	<u>15,813</u>	<u>48,873</u>	<u>49,834</u>
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Total for 2021	1,085,694	123,148	385,129	132,890	518,019	567,676
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	Prior Year	Current Year
Net Book Value per Trial Balance	583,239	558,772
Net Book Value per C/R Depreciation	595,818	567,675
<i>Variance</i>	(12,579)	(8,902)
Software (Net)	-	-
CR vs. TB Adjustment page 31 of the Cost Report	(12,579)	(8,902)

	Per TB	Per Marcum Above	Variance
Building Improvement	116,597	117,077	
Moveable Equipment	12,617	15,813	
Depreciation Adjustment - Page 36 of the Cost Report	129,214	132,890	(3,676)

Amortization Schedule*

Name of Facility JACC Healthcare Center of Danielson			License No. 383940364		Report for Year Ended 9/30/2021			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	73,685	42,238	S/L	Variou	10,599	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									10,599
D. Total Amortization									10,599

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2021	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)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Danielson Senior Holdings, LLC, 13 Freedom Drive, Lakewood, NJ 08701	111 Westcott Road, Danielson, CT 06239-9292	09/01/15	10 Years	936,027	

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 Danielsor		383940364	9/30/2021		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of		
JACC Healthcare Center of Daniel	383940364	9/30/2021	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) \$ 8,204 8,204						
Misc Interest						
13. Total All Interest Expense (12B7 + 12C3 + 12D) \$ 8,204 8,204						
14. Insurance						
a. Insurance on Property (buildings only) \$ 129,172 129,172						
b. Insurance on Automobiles \$						
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage) \$						
2. Fire and Extended Coverage \$						
3. Other (Specify) \$ 6,471 6,471						
Director and Office Insurance						
14d. Total Insurance Expenditures (14a + b + c) \$ 135,643 135,643						
15. Total All Expenditures (A-13 thru C-14) \$ 17,756,870 17,756,870						

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
JACC Healthcare Center of Danielson			383940364	9/30/2021	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 276,653	276,653		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 86,729	86,729		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 203,617	203,617		
10.	15	1d	Accounting	\$ 4,600	4,600		
10a.			Legal	\$ 7,171	7,171		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 23,549	23,549		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 284,386	284,386		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 135,859	135,859		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,022,564	1,022,564		

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Consultant Services	\$ 86,729		
Total Other Fees Adjustments			\$ 86,729	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Fines & Penalties	\$ 21,142		
15	1A9	Employee Food	\$ 9,735		
15	1A9	Employee Incentives	\$ 82,311		
15	1A9	Employee Gifts and Holiday Decor	\$ 22,671		
Total Other A&G Adjustments			\$ 135,859	\$ -	\$ -

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	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,022,564	1,022,564		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 414,153	414,153		
28.	20	5d	Ambulance/Limousine	\$ 24,511	24,511		
29.	20	5f	X-rays, etc	\$ 13,726	13,726		
30.	20	5h	Laboratory	\$ 25,532	25,532		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,494	4,494		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 38,246	38,246		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14c3	Property Insurance	\$ 6,471	6,471		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 23,025	23,025		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,572,722	1,572,722		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV	\$ 12,484		
20	5l	Med Equipment Rental	\$ 14,578		
20	5l	Patient Consolidated Bill	\$ 10,472		
20	5l	Occupational Therapy Supplies	\$ 712		
Total Other Ancillary Costs			\$ 38,246	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Miscellaneous Revenue	\$ 23,025		
Total Other Adjustments			\$ 23,025	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**JACC Healthcare Center of Danielson
Disallowance Schedule for Cable TV
9/30/2021**

	<u>Amount</u>	
Total Cable TV Expense acct #	16,084	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 12,484</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2021			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,254,825	12,254,825				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,965,840)	(2,965,840)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,713,812	2,713,812				
b. Medicare Room and Board Contractual Allowance **	\$ 456,434	456,434				
4. a. Private-Pay Residents and Other	\$ 2,398,391	2,398,391				
b. Private-Pay Room and Board Contractual Allowance **	\$ 24,260	24,260				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 369,269	369,269				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 1,778	1,778				
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	\$ 502,429	502,429				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 37,918	37,918				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 119,821	119,821				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 19,029	19,029				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 560,601	560,601				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 72,389	72,389				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 1,449,755	1,449,755				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 47,688	47,688				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 18,062,559	18,062,559				
IV. Other Revenue*						
1. Meals sold to guests, employces & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 1,211	1,211				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 2,517,511	2,517,511				
V. Total Other Revenue (1 thru 8)	\$ 2,518,722	2,518,722				
VI. Total All Revenue (III +V)	\$ 20,581,281	20,581,281				

* 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	\$ 2,729		
30 II 6a	IV Therapy - MA	\$ 11,548		
30 II 6a	X-Ray - MA	\$ 1,535,121		
30 II 6a	Contractual Allow (Ancill) MA	\$ (99,674)		
30 II 6a	Contract Allow (Ancill) Med B	\$ 31		
30 II 6a	Sequester Med B			
Total Other Resident Revenue - Medicare		\$ 1,449,755	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Contractual Allow (Ancill) PVT	\$ 163		
30 II 6b	X Ray - MD	\$ 75		
30 II 6b	Contractual Allow (Ancill) MD	\$ (137,288)		
30 II 6b	Contractual Allowance (BC/BSD)	\$ (430)		
30 II 6b	Contract Allow(Ancill) MGD Care	\$ (43,679)		
30 II 6b	Medicaid Rate Adj - COVID 19	\$ 205,707		
30 II 6b	Ancillary - cash receipts	\$ 23,140		
Total Other Resident Revenue		\$ 47,688	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income		\$ 1,211		
Total Interest Income			\$ 1,211	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Miscellaneous Revenue	\$ 23,025		
30 IV 8	Prior Period ancillary MNG CARE	\$ 52,780		
30 IV 8	Medicare Stimulis - COVID 19	\$ 116,369		
30 IV 8	Employee Retention Credit	\$ 2,325,337		
Total Other Revenue		\$ 2,517,511	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	4,316,281
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	3,459,568
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	53,383
a. Prepaid Workers Comp	33,616			
b. Prepaid Insurance	19,767			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	(5,973)
8. Other Current Assets (<i>itemize</i>)			\$	78,090
Allow - Doubtful PVT Accounts	55,790			
Utilities Deposits	3,920			
Prior Owner Revenue	18,380			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	7,901,349
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 986,987		\$	517,841
	Accum. Depreciation 469,146	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 98,707		\$	49,834
	Accum. Depreciation 48,873	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(8,903)
F/S vs. C/R	(8,903)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	558,772

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due To/From Prior Owner	\$ (16,526)
32	D7	Due from landlord	\$ (2,092)
32	D7	Lease & Exchange	\$ 492,688
32	D7	Lease Acquisition Costs	\$ 73,685
32	D7	Accum Amort Lease Aqu Costs	\$ (32,837)
32	D7	Replacement reserves	\$ 75,690
Total Other Assets			\$ 570,608

Schedule of Notes Payable (Items) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Due to Medicaid	\$ 97,000
33	A12	Accrued Provider Tax Payable	\$ 234,674
33	A12	Payroll garnishments	\$ (70)
33	A12	Accrued accounting fees	\$ 30,250
33	A12	Accrued Health & Welfare	\$ 23,412
33	A12	Union Dues Withholding	\$ 3,010
33	A12	Accrued Employee Ins	\$ 657
33	A12	Resident funds refund	-2785
33	A12	Patient Refund	-33726
Total Other Current Liabilities (Items)			\$ 332,412

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

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

G. Balance Sheet (cont'd)

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2021	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 8,460,121	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
3. Buildings			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
4. Non-Movable Equipment			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
5. Movable Equipment			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
6. Motor Vehicles			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost _____	Net		
	Accum. Depreciation _____			
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ 1,000,000	
Name and Address	Amount	Loan Date		
Due from Norwhich and Windham	1,000,000			
7. Other Assets (<i>itemize</i>)			\$ 570,608	

See Schedule			570,608	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 1,570,608	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 10,030,729	

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson		383940364	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,038,469
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>)				\$	333,444
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	14,835
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>)				\$	332,412

See Schedule				332,412	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,719,160

* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,719,160	
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>)					\$ 505,500
Name and Address of Lender	Amount	Loan Date			
	505,500				
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 2,312,500
Long-Term Liabilities		2,312,500			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 2,818,000
C. Total All Liabilities (Lines A-13 + B-5)					\$ 5,537,160

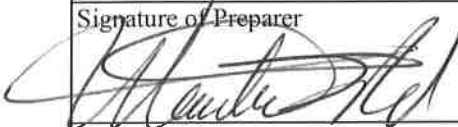
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2021	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			\$	424,404
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,241,077
6. Gain or Loss for Period			\$	2,828,088
	10/1/2020	thru	9/30/2021	
7. Total Net Worth			\$	4,493,569
C. Total Reserves and Net Worth			\$	4,493,569
D. Total Liabilities, Reserves, and Net Worth			\$	10,030,729

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
JACC Healthcare Center of Danielson	383940364	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	2,657,330
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	20,581,281
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	17,753,193
D. Net Income or Deficit			\$	2,828,088
E. Balance			\$	5,485,418
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenditures Per Page 27 \$17,756,870				
Dep Adjustment \$(3,677)				
Total Expenditures \$17,753,193				
2. Other (<i>itemize</i>)				
Pior Period Adjustment				(991,849)
F-3. Total Additions			\$	(991,849)
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		09/30/21	\$	4,493,569

I. Preparer's/Reviewer's Certification

Name of Facility JACC Healthcare Center of Danielson	License No. 383940364	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/15/22		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Sam Fisher		Phone Number 860-774-9540		
Contact Email Address sfisher@davisplacehcc.com				



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/10/2022
 Run Date: 2/10/2022

Provider Name: JACC Healthcare Center of Danielson
 Provider Number: 20454
 Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion:

Client: JACC Mgmt - SNF Cost Reports
 Engagement: Medicaid - JACC Healthcare Center of Danielson
 Period Ending: 9/30/2021
 Trial Balance: A.01 - TB-CCNH

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
100010	Petty Cash	0.00			0.00	0.00
100015	ZBA - Cash Operating	(3.00)			(3.00)	(3.00)
100020	Cash - Operating	4,387,876.00			4,387,876.00	3,717,854.00
100025	Cash - Payroll	80,014.00			80,014.00	121,387.00
100030	Cash - Prior Owner	(152,706.00)			(152,706.00)	(152,706.00)
100051	Resident Trust - Petty	1,100.00			1,100.00	1,100.00
100070	A/R - Medicaid	1,224,516.00			1,224,516.00	1,463,858.00
100075	A/R - Medicare A	581,179.00			581,179.00	638,837.00
100080	A/R - Managed Care	97,299.00			97,299.00	99,291.00
100085	A/R - Private	46,925.00			46,925.00	225,286.00
100090	A/R - Medicare B	326,565.00			326,565.00	308,921.00
100095	A/R Other	76,465.00			76,465.00	0.00
100105	Allowance - Doubtful Accounts	(10,943.00)			(10,943.00)	687.00
100106	Allow - Doubtful PVT Accounts	55,790.00			55,790.00	55,790.00
100175	Due To/From Prior Owner	(16,526.00)			(16,526.00)	(21,650.00)
100315	Due From JACC	0.00			0.00	0.00
100325	Due from landlord	(2,092.00)			(2,092.00)	3,394.00
100327	Due To/ From Medicare	(5,973.00)			(5,973.00)	(5,973.00)
100328	Due to Medicaid	(97,000.00)			(97,000.00)	0.00
100371	ERC Receivable	1,117,562.00			1,117,562.00	0.00
100375	Loan & Exchange	492,688.00			492,688.00	395,000.00
100380	Due from Norwich and Windham	1,000,000.00			1,000,000.00	1,000,000.00
100400	Prepaid Expenses	0.00			0.00	0.00
100400.01	Prepaid Workers Comp	33,616.00			33,616.00	33,738.00
100410	Prepaid Insurance	19,767.00			19,767.00	34,093.00
100500	Leasehold Improvements	980,226.00			980,226.00	875,478.00
100510	Furniture Fixtures & Equipment	64,731.00			64,731.00	64,731.00
100530	Computer Equip & Software	21,746.00			21,746.00	21,746.00
100590	Construction in Progress	0.00			0.00	0.00
100600	Accum Depr- Leasehold Improv	(463,653.00)			(463,653.00)	(347,056.00)
100610	Accum Depr - FF & E	(33,635.00)			(33,635.00)	(29,399.00)
100630	Accum Depr - Comp Equip & Soft	(10,643.00)			(10,643.00)	(2,261.00)
100700	Utilities Deposits	3,920.00			3,920.00	3,920.00
100701	Prepaid partnership tax	0.00			0.00	46,789.00
100710	Lease Acquisition Costs	73,685.00			73,685.00	73,685.00
100715	Accum Amort Lease Aqu Costs	(52,837.00)			(52,837.00)	(42,239.00)
100800	Replacement reserves	75,690.00			75,690.00	35,697.00
200000	Accounts Payable	(2,038,469.00)			(2,038,469.00)	(1,898,885.00)
200015	Accrued Provider Tax Payable	(234,674.00)			(234,674.00)	(269,246.00)
200020	Accrued Payroll	(182,896.00)			(182,896.00)	(314,435.00)
200020.01	Accrued Bonus payroll	0.00			0.00	0.00
200022	Accrued PTO	(150,548.00)			(150,548.00)	(150,548.00)
200023	Accrued Sick pay	0.00			0.00	0.00
200024	Payroll garnishments	70.00			70.00	70.00
200025	Accrued Payroll Taxes	(14,835.00)			(14,835.00)	(24,677.00)
200030	Accrued Expense Other	0.00			0.00	0.00
200030.04	Accrued accounting fees	(30,250.00)			(30,250.00)	0.00
200035	Accrued Health & Welfare	(23,412.00)			(23,412.00)	(65,080.00)
200040	Accrued Water & Sewer	0.00			0.00	0.00
200045	Union Dues Withholding	(3,010.00)			(3,010.00)	(2,992.00)
200050	Accrued Employee Ins.	(657.00)			(657.00)	(657.00)
200068	Resident funds refund	2,795.00			2,795.00	1,370.00
200069	Patient Refund	53,726.00			53,726.00	64,785.00
200275	Due To JACC	0.00			0.00	0.00
200375	Due To/From Shimshon Fisher	(505,500.00)			(505,500.00)	(490,500.00)
200400	Due to 3rd Party A	0.00			0.00	(4,500.00)
200410	Due to amex	0.00			0.00	0.00
200500	Due to 3rd Party B	0.00			0.00	(513,250.00)
250000	Long-term Liabilities	(2,312,500.00)			(2,312,500.00)	(2,312,500.00)
300005	Distributions	894,849.00			894,849.00	130,747.00
32000	Retained Earnings	0.00			0.00	0.00
320000	Retained Earnings	(1,241,077.00)			(1,241,077.00)	1,121,148.00
330000	Owner's Capital	(1,319,253.00)			(1,319,253.00)	(1,450,000.00)
400000	Room & Board - PVT	(898,198.00)			(898,198.00)	(1,052,870.00)

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
400035	Physical Therapy - PVT	1,283.00			1,283.00	(1,359.00)
400040	Occupational Therapy - PVT	1,207.00			1,207.00	(1,207.00)
400045	Speech Therapy - PVT	(2,415.00)			(2,415.00)	0.00
400060	Contractual Allow (Ancill) PVT	(163.00)			(163.00)	226.00
400070	Pr. Yr. Revenue Adjustments PVT	(176,319.00)			(176,319.00)	(218,606.00)
400100	Room & Board - MD	(12,525,381.00)			(12,525,381.00)	(16,997,221.00)
400100.01	Hospice Revenue	(214,759.00)			(214,759.00)	(334,812.00)
400110	Equipment Rental - MD	0.00			0.00	0.00
400120	Pharmacy - MD	(511.00)			(511.00)	(15,508.00)
400125	IV Therapy - MD	0.00			0.00	(1,228.00)
400130	X Ray - MD	(75.00)			(75.00)	0.00
400135	Physical Therapy - MD	(63,149.00)			(63,149.00)	(119,105.00)
400140	Occupational Therapy - MD	(58,266.00)			(58,266.00)	(136,037.00)
400145	Speech Therapy - MD	(15,529.00)			(15,529.00)	(21,009.00)
400155	Contractual Allow (R&B) - MD	2,965,840.00			2,965,840.00	4,675,753.00
400160	Contractual Allow (Ancill) MD	137,288.00			137,288.00	293,054.00
400170	Pr. Yr. Revenue Adjustments MD	270,556.00			270,556.00	221,186.00
400200	Room & Board - Med A	(2,459,600.00)			(2,459,600.00)	(1,542,619.00)
400200.01	Managed Medicare	(876,525.00)			(876,525.00)	(1,318,165.00)
400215	Lab - MA	(2,729.00)			(2,729.00)	(2,559.00)
400220	Pharmacy - MA	(369,269.00)			(369,269.00)	(118,703.00)
400225	IV Therapy - MA	0.00			0.00	(200.00)
400230	X-Ray - MA	(11,548.00)			(11,548.00)	(5,590.00)
400235	Physical Therapy - MA	(344,852.00)			(344,852.00)	(465,089.00)
400240	Occupational Therapy MA	(373,036.00)			(373,036.00)	(516,343.00)
400245	Speech Therapy - MA	(56,520.00)			(56,520.00)	(72,566.00)
400250	Ambulance - MA	0.00			0.00	0.00
400255	Contractual Allow (R&B) - Med A	(456,434.00)			(456,434.00)	(139,254.00)
400260	Contractual Allow (Ancill) MA	(1,535,121.00)			(1,535,121.00)	(783,116.00)
400265	Contractual Allowance (BC/BSD)	430.00			430.00	514.00
400269	Sequester Med A	488.00			488.00	35,872.00
400270	Pr. Yr. Revenue Adjustments MA	(254,700.00)			(254,700.00)	(215,036.00)
400271	Managed Medicare	(120,002.00)			(120,002.00)	(167,373.00)
400271.01	Managed Medicare	0.00			0.00	0.00
400276	IV Therapy - M MA	0.00			0.00	(1,537.00)
400280	Occupational Therapy - M MA	0.00			0.00	0.00
400289	Contractual Allow (Ancill) M MA	0.00			0.00	1,537.00
400290	Write Off Uncollectible PO Receivable	0.00			0.00	0.00
400291	Bad debt	203,617.00			203,617.00	414,932.00
400320	Pharmacy - Hospice	0.00			0.00	0.00
400360	Contract Allow(Ancill) Hospice	0.00			0.00	0.00
400400	Room & Board - Managed Care	(112,588.00)			(112,588.00)	(88,984.00)
400410	Pr. Yr. Room & Board - Managed Care	0.00			0.00	0.00
400420	Pharmacy - Managed Care	(1,267.00)			(1,267.00)	(4,983.00)
400425	IV - Managed Care	0.00			0.00	0.00
400430	X-Ray - Managed Care	0.00			0.00	(75.00)
400435	Physical Therapy - Managed Care	23,948.00			23,948.00	21,100.00
400440	Occupational Therapy - Managed	(15,330.00)			(15,330.00)	(6,784.00)
400445	Speech Therapy - Managed Care	(1,085.00)			(1,085.00)	3,804.00
400455	Contract Allow (R&B) - MGD Care	(24,260.00)			(24,260.00)	(7,412.00)
400460	Contract Allow(Ancill) MGD Care	43,679.00			43,679.00	34,587.00
400470	Pr. Yr. Revenue Adjustments MGD	0.00			0.00	11,197.00
400635	Physical Therapy - Medicare B	(157,577.00)			(157,577.00)	(221,783.00)
400635.01	MEDACARE B FLU SHOTA	0.00			0.00	0.00
400640	Occupational Therapy - Med B	(187,565.00)			(187,565.00)	(295,423.00)
400645	Speech Therapy - Medicare B	(63,301.00)			(63,301.00)	(87,562.00)
400660	Contract Allow (Ancill) Med B	99,674.00			99,674.00	136,868.00
400669	Sequester Med B	(31.00)			(31.00)	3,072.00
400850	Cable Revenue	0.00			0.00	0.00
400860	Miscellaneous Revenue	(23,025.00)			(23,025.00)	(14,661.00)
400870	Interest income	(1,211.00)			(1,211.00)	(5,712.00)
400900	Consulting Fee	0.00			0.00	0.00
400900.9	Prior Period ancillary MNG CARE	0.00			0.00	0.00
400900.90	Prior Period ancillary MNG CARE	(52,780.00)			(52,780.00)	0.00
400901	Prior Owner Revenue	18,380.00			18,380.00	18,380.00
400996	Optum Covid Emergency Payment	0.00			0.00	(10,500.00)
400997	Medicaid Rate Adj - COVID 19	(205,707.00)			(205,707.00)	(889,644.00)
400998	Medicare Stimulis - COVID 19	(116,369.00)			(116,369.00)	(1,188,523.00)

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
400999	HUD RESERVE DRAW	0.00			0.00	0.00
444444	Ancillary - cash receipts	(23,140.00)			(23,140.00)	(12,324.00)
500000	Salary & Wages	0.00			0.00	0.00
500100	Salaries Administrator	187,454.00			187,454.00	165,647.00
500105	Salaries Executive Director	0.00			0.00	0.00
500110	Rent - Offsite Office	5,100.00			5,100.00	5,100.00
500115	Salaries Admissions	91,104.00			91,104.00	72,448.00
500130	Customer service aide	15,355.00			15,355.00	27,140.00
500150	Salary Office	288,250.00			288,250.00	300,513.00
500180	Travel & Mileage	17,309.00			17,309.00	17,455.00
500200	Bank Charges	4,433.00			4,433.00	5,827.00
500240	Dues & Subscriptions	16,006.00		(13,553.00)	2,453.00	11,933.00
			AJE - 2	(13,553.00)		
500260	Office Supplies	26,217.00			26,217.00	21,331.00
500270	Software / Tech Support	85,220.00			85,220.00	76,778.00
500280	Postage	6,784.00			6,784.00	5,569.00
500300	Printing	2,482.00			2,482.00	2,198.00
500310	Rental of Equipment	6,247.00			6,247.00	8,172.00
500320	Accounting Fees	49,924.00			49,924.00	31,862.00
500330	Contract Services - Office	70,018.00			70,018.00	76,079.00
500340	Legal Fees	63,610.00			63,610.00	47,945.00
500350	Payroll Processing Fee	38,250.00			38,250.00	40,776.00
500355	Charitable	284,386.00			284,386.00	155,974.00
500360	Consulting Other	86,729.00			86,729.00	71,415.00
500365	Guaranteed payments	0.00			0.00	111,633.00
500370	Software Maintenance	0.00			0.00	0.00
500385	New Hire Expense	0.00			0.00	0.00
500400	Business License Fees	0.00			0.00	704.00
500420	Licenses & Permits	3,631.00			3,631.00	500.00
500440	Telephone	47,979.00			47,979.00	43,683.00
500445	Small Equipment Purchase	23,913.00			23,913.00	50,442.00
500450	Insurance Non-Property	6,471.00			6,471.00	8,964.00
500460	Meetings & Seminars	4,014.00			4,014.00	253.00
500475	Advertising Help Wanted	0.00			0.00	0.00
500480	Advertising - Promotional	23,549.00			23,549.00	35,398.00
500485	Business Development	0.00			0.00	0.00
500490	Fines & Penalties	0.00			0.00	114.00
500510	Taxes - Real Estate	2,478.00			2,478.00	2,727.00
500520	Taxes - Personal	3,076.00			3,076.00	2,510.00
500530	Insurance - Property	129,172.00			129,172.00	129,739.00
500550	Provider Fee Expense	885,026.00			885,026.00	1,145,601.00
500630	Advertising - Promotional	0.00			0.00	0.00
500710	Taxes- sales tax	0.00			0.00	0.00
500810	Business Consulting	224,717.00			224,717.00	200,000.00
500850	Medical Director Fees	66,000.00			66,000.00	66,000.00
500900	Rent Expense - Building	930,927.00			930,927.00	932,278.00
500910	Real estate tax	128,520.00			128,520.00	131,520.00
500950	Management Fees	0.00			0.00	0.00
501100	Deprec FF & E	12,617.00			12,617.00	11,232.00
501300	Depr - Leasehold Improvements	116,597.00			116,597.00	109,428.00
501550	Amort Lease Aquisition Costs	10,598.00			10,598.00	10,599.00
502000	Interest Working Capital	0.00			0.00	0.00
502150	Interest - Other	8,204.00			8,204.00	2,799.00
502151	Penalties - Bed tax	21,142.00			21,142.00	0.00
502200	Strike Contingency	0.00			0.00	0.00
503000	Non-Operating Expense	0.00			0.00	0.00
510000	Employee Benefits	15,362.00			15,362.00	2,942.00
510010	Payroll Taxes FICA	683,002.00			683,002.00	750,609.00
510020	Payroll Taxes FUTA	74,520.00			74,520.00	90,444.00
510030	Payroll Taxes SUTA	9,440.00			9,440.00	10,379.00
510040	Workers' Compensation	228,057.00			228,057.00	219,381.00
510050	Group Health / Dental	156,485.00			156,485.00	132,926.00
510080	Employee Benefits - Non Pr	126,135.00			126,135.00	40,788.00
510110	Employee Physicals	3,867.00			3,867.00	2,285.00
510115	Uniform Allowance	30,222.00			30,222.00	22,156.00
510120	Union Health & Welfare	1,575,738.00			1,575,738.00	1,699,043.00
510125	Union Health&Welfare Settlement	0.00			0.00	0.00
510130	Union Training	43,274.00			43,274.00	72,236.00

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
510140	Union Pension	519,173.00			519,173.00	580,516.00
510145	Union Pension Settlement	0.00			0.00	0.00
520005	Dietary Expense	(8.00)			(8.00)	0.00
520100	Raw Food	334,882.00			334,882.00	393,111.00
520110	Food - Other	1,981.00			1,981.00	8,090.00
520120	Food Supplements	1,653.00			1,653.00	5,044.00
520140	Dietary Supplies	36,252.00			36,252.00	34,922.00
520160	Contracted Services - dietary	498.00			498.00	498.00
520165	Contract Serv - Dietician	0.00			0.00	0.00
520300	Salaries Dietary Supervisor	61,149.00			61,149.00	66,533.00
520350	Salaries Dietician	69,743.00			69,743.00	73,977.00
520370	Salaries Dietary	673,238.00			673,238.00	667,008.00
530005	Housekeeping	505.00			505.00	0.00
530120	Housekeeping Supplies	30,640.00			30,640.00	33,684.00
530140	Contracted Services - housekeeping	0.00			0.00	0.00
530400	Saleries Housekeeping Super	0.00			0.00	0.00
530450	Salaries Housekeeping	365,445.00			365,445.00	442,385.00
530550	Salaries Laundry	210,803.00			210,803.00	210,270.00
540100	Laundry Supplies	6,384.00			6,384.00	7,324.00
540120	Contract Services - Laundry	0.00			0.00	1,299.00
540140	Linen Purchases	5,845.00			5,845.00	9,828.00
550005	Maintenance	0.00			0.00	0.00
550030	Security	0.00			0.00	0.00
550100	Maintenance Supplies	43,023.00			43,023.00	44,389.00
550110	Repairs & Maintenance	29,317.00			29,317.00	18,940.00
550120	Contract Services - maintenance	21,153.00			21,153.00	19,443.00
550130	Minor Equipment	0.00			0.00	0.00
550140	Pest Control	0.00			0.00	0.00
550145	Groundskeeping / Snow	1,223.00			1,223.00	992.00
550150	Gas & Electric	155,106.00			155,106.00	158,616.00
550160	Fuel Oil	981.00			981.00	1,038.00
550170	Cable TV	16,084.00			16,084.00	15,489.00
550180	Water & Sewer	75,170.00			75,170.00	78,862.00
550190	Trash Removal	28,303.00			28,303.00	27,703.00
550195	Medical Waste	639.00			639.00	623.00
550200	Salaries Maintenance Supervisor	79,607.00			79,607.00	79,481.00
550250	Salaries Maintenance	101,208.00			101,208.00	108,640.00
562010	Nursing Supervisor	0.00			0.00	75.00
562040	Salaries - CNAs	0.00			0.00	50.00
562100	Medical Supplies	64,491.00			64,491.00	56,617.00
562110	PPD Medical Supplies	121,632.00			121,632.00	187,013.00
562120	Diapers / Disposables	0.00			0.00	0.00
562140	Tube Feeding (Non Part	0.00			0.00	0.00
562160	Oxygen Supplies	4,494.00			4,494.00	12,899.00
562165	Oxygen respiratory therapy	0.00			0.00	4,871.00
562180	Contract Nursing	681.00			681.00	0.00
564050	Contracted Services	0.00			0.00	56.00
564100	Contracted Services - Pharmacy	22,474.00			22,474.00	31,560.00
564120	Over The Counter Drugs	7,237.00			7,237.00	4,908.00
564140	Prescription Drugs	414,153.00			414,153.00	376,726.00
566050	Contracted Services - Physician	8,000.00			8,000.00	8,000.00
566060	Contract Svcs - Dental	16,224.00			16,224.00	16,224.00
566100	Medical Records	2,762.00			2,762.00	3,516.00
566140	Patient Transportation	24,511.00			24,511.00	38,976.00
566160	Med Equip Rental	14,578.00			14,578.00	15,176.00
566180	Patient Expenses	3,649.00			3,649.00	6,128.00
566190	Lab Fees	25,532.00			25,532.00	18,442.00
566200	X-Ray Services	13,726.00			13,726.00	14,584.00
566205	Inhalation Expense	0.00			0.00	0.00
566210	Patient Consolidated Bill	10,472.00			10,472.00	6,104.00
570040	Rehab Contracted Services	11,160.00			11,160.00	33,235.00
570060	Physical Therapy Supplies	704.00			704.00	4,012.00
570080	Speech Therapy Consultant	186.00			0.00	0.00
			AJE - 1	(186.00)		
570085	Speech Therapy Supplies	0.00		186.00	186.00	0.00
			AJE - 1	186.00		
570110	Occupational Therapy Supplies	712.00			712.00	901.00
570160	Respiratory Therapy Suppl	0.00			0.00	0.00

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
580005	Activities	12,435.00			12,435.00	3,000.00
580100	Activities Supplies	12,998.00			12,998.00	11,140.00
580120	Entertainment Contracted	600.00			600.00	2,440.00
580900	Salaries Social Service Super	52,248.00			52,248.00	54,009.00
580910	Salaries Social Service Staff	45,422.00			45,422.00	46,832.00
580950	Salaries Recreation Supervisor	33,261.00			33,261.00	55,916.00
580960	Salaries Recreation	114,506.00			114,506.00	127,595.00
600350	LPN - ADMIN	49,949.00			49,949.00	82,480.00
600600	Salaries Director of Nursing	132,748.00			132,748.00	138,223.00
600650	Salaries Assistant DON	89,240.00			89,240.00	68,670.00
600660	6600-Nursing Administration	22,546.00			22,546.00	0.00
600700	Salaries RN Supervisor	635,844.00			635,844.00	644,322.00
600710	Salaries RN's	459,874.00			459,874.00	545,067.00
600720	Salaries LPN's	1,567,846.00			1,567,846.00	1,707,662.00
600730	Salaries CNA's	2,553,242.00			2,553,242.00	2,940,436.00
600730.01	7900-C.N.A./Scheduler	59,947.00			59,947.00	59,260.00
600730.02	7950-C.N.A./Central Supply	30,158.00			30,158.00	45,835.00
600730.03	7325-CNA Students	104,383.00			104,383.00	0.00
600740	Salaries Infection Control	0.00			0.00	0.00
600750	Salaries Staff Developement	25,613.00			25,613.00	0.00
600755	Salaries Wound Care	0.00			0.00	0.00
600760	Salaries MDS Supervisor	77,507.00			77,507.00	78,067.00
600762	Salaries MDS	126,740.00			126,740.00	145,031.00
600770	Salaries Unit Coordinator	0.00			0.00	0.00
600780	Salaries Medical Records	54,599.00			54,599.00	36,906.00
600790	Salaries Scheduler	0.00			0.00	0.00
600792	Salaries Transportation	36,475.00			36,475.00	27,306.00
600795	Salaries Central Supply	0.00			0.00	0.00
600800	Salaries Director Rehab	99,527.00		(99,527.00)	0.00	0.00
			AJE - 3	(99,527.00)		
600810	Salaries PT	241,126.00		41,745.00	282,871.00	346,774.00
			AJE - 3	41,745.00		
600830	Salaries OT	235,826.00		40,827.00	276,653.00	388,075.00
			AJE - 3	40,827.00		
600850	Salaries ST	97,930.00		16,955.00	114,885.00	101,376.00
			AJE - 3	16,955.00		
600855	resportory therapist	0.00			0.00	546.00
600860	Salaire Rehab Aides	0.00			0.00	0.00
			AJE - 3	0.00		
600870	Salaries Restorative Aides	0.00			0.00	(666.00)
999	Undistributed	0.00			0.00	0.00
999000	Prior Period Expense	0.00			0.00	0.00
999100	Prior period AR write off	0.00			0.00	0.00
999200	ERC Credit	(2,325,337.00)			(2,325,337.00)	0.00
R0001	Subscriptions	0.00		13,553.00	13,553.00	0.00
			AJE - 2	13,553.00		
R0002	Cell phone	0.00			0.00	0.00
R0003	Referral Software	0.00			0.00	0.00
R0004	Architect	0.00			0.00	0.00
R0005	Contracted Social Worker	0.00			0.00	0.00
R0006	Contracted MDS Consultant	0.00			0.00	0.00
R0007	Maintenance Consultant	0.00			0.00	0.00
R0008	Credit Card Machine Rental	0.00			0.00	0.00
R0009	Due to 3rd Party A	0.00			0.00	0.00
R0010	Due to 3rd Party B	0.00			0.00	0.00
R0011	Owner's Capital	0.00			0.00	0.00
R0012	Prior Period Uniform Allowance	0.00			0.00	0.00
R0013	Prior Period Sick Pay	0.00			0.00	0.00
R0014	Work Comp PP Revenue	0.00			0.00	0.00
R0015	Wound Vac	0.00			0.00	0.00
R0016	Background Checks	0.00			0.00	0.00
R0017	CPR Class	0.00			0.00	0.00
R0018	Physical Plant Conultant	0.00			0.00	0.00
R0019	Purchasing Consultant	0.00			0.00	0.00
R0020	State and Federal Compliance	0.00			0.00	0.00
R0021	Respiratory Therapist	0.00			0.00	0.00
R0022	Employee Professional License	0.00			0.00	0.00
R0023	Patient Specific Rental	0.00			0.00	0.00

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
R0024	Unallowable Food, Travel and Gifts	0.00			0.00	0.00
R0025	Holiday Party	0.00			0.00	0.00
R0026	Business Entity Tax	0.00			0.00	0.00
R0027	Accounting Software	0.00			0.00	0.00
R0028	Prior Period Expenses	0.00			0.00	0.00
R0029	Chamber of Commerce Dues	0.00			0.00	0.00
R0030	Annual Credit Card Fees	0.00			0.00	0.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **JACC Mgmt - SNF Cost Reports**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
500100	Salaries Administrator	187,454.00		0.00	187,454.00	165,647.00
Subtotal [2] Administrators		187,454.00		0.00	187,454.00	165,647.00
Subgroup : [4]	Other Administrative Salaries					
500115	Salaries Admissions	91,104.00		0.00	91,104.00	72,448.00
500130	Customer service aide	15,355.00		0.00	15,355.00	27,140.00
500150	Salary Office	288,250.00		0.00	288,250.00	300,513.00
600730.01	7900-C.N.A./Scheduler	59,947.00		0.00	59,947.00	59,260.00
600730.02	7950-C.N.A./Central Supply	30,158.00		0.00	30,158.00	45,835.00
600780	Salaries Medical Records	54,599.00		0.00	54,599.00	36,906.00
Subtotal [4] Other Administrative Salaries		539,413.00		0.00	539,413.00	542,102.00
Subgroup : [5A]	Head Dietitian					
520350	Salaries Dietician	69,743.00		0.00	69,743.00	73,977.00
Subtotal [5A] Head Dietitian		69,743.00		0.00	69,743.00	73,977.00
Subgroup : [5B]	Food Service Supervisor					
520300	Salaries Dietary Supervisor	61,149.00		0.00	61,149.00	66,533.00
Subtotal [5B] Food Service Supervisor		61,149.00		0.00	61,149.00	66,533.00
Subgroup : [5C]	Dietary Workers					
520370	Salaries Dietary	673,238.00		0.00	673,238.00	667,008.00
Subtotal [5C] Dietary Workers		673,238.00		0.00	673,238.00	667,008.00
Subgroup : [6B]	Other Housekeeping Workers					
530450	Salaries Housekeeping	365,445.00		0.00	365,445.00	442,385.00
Subtotal [6B] Other Housekeeping Workers		365,445.00		0.00	365,445.00	442,385.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
550200	Salaries Maintenance Supervisor	79,607.00		0.00	79,607.00	79,481.00
Subtotal [7A] Engineer or Chief of Maintenance		79,607.00		0.00	79,607.00	79,481.00
Subgroup : [7B]	Other Maintenance Workers					
550250	Salaries Maintenance	101,208.00		0.00	101,208.00	108,640.00
Subtotal [7B] Other Maintenance Workers		101,208.00		0.00	101,208.00	108,640.00
Subgroup : [8B]	Other Laundry Workers					
530550	Salaries Laundry	210,803.00		0.00	210,803.00	210,270.00
Subtotal [8B] Other Laundry Workers		210,803.00		0.00	210,803.00	210,270.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
600600	Salaries Director of Nursing	132,748.00		0.00	132,748.00	138,223.00
600650	Salaries Assistant DON	89,240.00		0.00	89,240.00	68,670.00
Subtotal [12A] Director of Nurses/Assistant Director		221,988.00		0.00	221,988.00	206,893.00
Subgroup : [12B1]	RNs - Direct Care					
562010	Nursing Supervisor	0.00		0.00	0.00	75.00
600700	Salaries RN Supervisor	635,844.00		0.00	635,844.00	644,322.00
600710	Salaries RN's	459,874.00		0.00	459,874.00	545,067.00
Subtotal [12B1] RNs - Direct Care		1,095,718.00		0.00	1,095,718.00	1,189,464.00
Subgroup : [12B2]	RNs - Administrative					
600660	6600-Nursing Administration	22,546.00		0.00	22,546.00	0.00
600750	Salaries Staff Development	25,613.00		0.00	25,613.00	0.00
600760	Salaries MDS Supervisor	77,507.00		0.00	77,507.00	78,067.00
600762	Salaries MDS	126,740.00		0.00	126,740.00	145,031.00
Subtotal [12B2] RNs - Administrative		252,406.00		0.00	252,406.00	223,098.00
Subgroup : [12C1]	LPNs - Direct Care					
600720	Salaries LPN's	1,567,846.00		0.00	1,567,846.00	1,707,662.00
Subtotal [12C1] LPNs - Direct Care		1,567,846.00		0.00	1,567,846.00	1,707,662.00
Subgroup : [12C2]	LPNs - Administrative					
600350	LPN - ADMIN	49,949.00		0.00	49,949.00	82,480.00
Subtotal [12C2] LPNs - Administrative		49,949.00		0.00	49,949.00	82,480.00
Subgroup : [12D]	Aides and Attendants					
562040	Salaries - CNAs	0.00		0.00	0.00	50.00
600730	Salaries CNA's	2,553,242.00		0.00	2,553,242.00	2,940,436.00
600792	Salaries Transportation	36,475.00		0.00	36,475.00	27,306.00
600870	Salaries Restorative Aides	0.00		0.00	0.00	(666.00)
Subtotal [12D] Aides and Attendants		2,589,717.00		0.00	2,589,717.00	2,967,126.00
Subgroup : [12E]	Physical Therapists					
600810	Salaries PT	241,126.00		41,745.00	282,871.00	346,774.00
600860	Salaires Rehab Aides	0.00	AJE - 3	41,745.00	0.00	0.00

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Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subtotal [12E] Physical Therapists		241,126.00	AJE - 3	(0.00) 41,745.00	282,871.00	346,774.00
Subgroup : [12F] Speech Therapists						
600850	Salaries ST	97,930.00	AJE - 3	16,955.00 16,955.00	114,885.00	101,376.00
Subtotal [12F] Speech Therapists		97,930.00		16,955.00	114,885.00	101,376.00
Subgroup : [12G] Occupational Therapists						
600830	Salaries OT	235,826.00	AJE - 3	40,827.00 40,827.00	276,653.00	388,075.00
Subtotal [12G] Occupational Therapists		235,826.00		40,827.00	276,653.00	388,075.00
Subgroup : [12H] Recreation Workers						
580950	Salaries Recreation Supervisor	33,261.00		0.00	33,261.00	55,916.00
580960	Salaries Recreation	114,506.00		0.00	114,506.00	127,595.00
Subtotal [12H] Recreation Workers		147,767.00		0.00	147,767.00	183,511.00
Subgroup : [12M] Social Workers/Case Management						
580900	Salaries Social Service Super	52,248.00		0.00	52,248.00	54,009.00
580910	Salaries Social Service Staff	45,422.00		0.00	45,422.00	46,832.00
Subtotal [12M] Social Workers/Case Management		97,670.00		0.00	97,670.00	100,841.00
Subgroup : [12O] Other						
600800	Salaries Director Rehab	99,527.00	AJE - 3	(99,527.00) (99,527.00)	0.00	0.00
600855	resporatory therapist	0.00		0.00	0.00	546.00
Subtotal [12O] Other		99,527.00		(99,527.00)	0.00	546.00
Total [10-A] Salaries and Wages		8,985,530.00		0.00	8,985,530.00	9,853,889.00
Group : [13-B] Professional Fees						
Subgroup : [2] Dentist						
566060	Contract Svcs - Dental	16,224.00		0.00	16,224.00	16,224.00
Subtotal [2] Dentist		16,224.00		0.00	16,224.00	16,224.00
Subgroup : [3] Pharmacist						
564100	Contracted Services - Pharmacy	22,474.00		0.00	22,474.00	31,560.00
Subtotal [3] Pharmacist		22,474.00		0.00	22,474.00	31,560.00
Subgroup : [5A] PT - Resident Care						
570040	Rehab Contracted Services	11,160.00		0.00	11,160.00	33,235.00
Subtotal [5A] PT - Resident Care		11,160.00		0.00	11,160.00	33,235.00
Subgroup : [8A] Medical Director						
500850	Medical Director Fees	66,000.00		0.00	66,000.00	66,000.00
Subtotal [8A] Medical Director		66,000.00		0.00	66,000.00	66,000.00
Subgroup : [8C] Resident Care						
566050	Contracted Services - Physician	8,000.00		0.00	8,000.00	8,000.00
Subtotal [8C] Resident Care		8,000.00		0.00	8,000.00	8,000.00
Subgroup : [9A] ST - Resident Care						
570080	Speech Therapy Consultant	186.00	AJE - 1	(186.00) (186.00)	0.00	0.00
Subtotal [9A] ST - Resident Care		186.00		(186.00)	0.00	0.00
Subgroup : [11A1] RN's - Direct Care						
562180	Contract Nursing	681.00		0.00	681.00	0.00
Subtotal [11A1] RN's - Direct Care		681.00		0.00	681.00	0.00
Subgroup : [12] Other						
500360	Consulting Other	86,729.00		0.00	86,729.00	71,415.00
564050	Contracted Services	0.00		0.00	0.00	56.00
Subtotal [12] Other		86,729.00		0.00	86,729.00	71,471.00
Total [13-B] Professional Fees		211,454.00		(186.00)	211,268.00	226,490.00
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
510040	Workers' Compensation	228,057.00		0.00	228,057.00	219,381.00
Subtotal [1A1] Workmen's Compensation		228,057.00		0.00	228,057.00	219,381.00
Subgroup : [1A3] Unemployment Insurance						
510020	Payroll Taxes FUTA	74,520.00		0.00	74,520.00	90,444.00
510030	Payroll Taxes SUTA	9,440.00		0.00	9,440.00	10,379.00
Subtotal [1A3] Unemployment Insurance		83,960.00		0.00	83,960.00	100,823.00
Subgroup : [1A4] Social Security (FICA)						
510010	Payroll Taxes FICA	683,002.00		0.00	683,002.00	750,609.00
Subtotal [1A4] Social Security (FICA)		683,002.00		0.00	683,002.00	750,609.00

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Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [1A5] Health Insurance						
510000	Employee Benefits	15,362.00		0.00	15,362.00	2,942.00
510050	Group Health / Dental	156,485.00		0.00	156,485.00	132,926.00
510120	Union Health & Welfare	1,575,738.00		0.00	1,575,738.00	1,699,043.00
Subtotal [1A5] Health Insurance		1,747,585.00		0.00	1,747,585.00	1,834,911.00
Subgroup : [1A7] Pensions						
510140	Union Pension	519,173.00		0.00	519,173.00	580,516.00
Subtotal [1A7] Pensions		519,173.00		0.00	519,173.00	580,516.00
Subgroup : [1A8] Uniform Allowance						
510115	Uniform Allowance	30,222.00		0.00	30,222.00	22,156.00
Subtotal [1A8] Uniform Allowance		30,222.00		0.00	30,222.00	22,156.00
Subgroup : [1A9] Other						
510080	Employee Benefits - Non Pr	126,135.00		0.00	126,135.00	40,788.00
510130	Union Training	43,274.00		0.00	43,274.00	72,236.00
Subtotal [1A9] Other		169,409.00		0.00	169,409.00	113,024.00
Subgroup : [1C] Bad Debts						
400291	Bad debt	203,617.00		0.00	203,617.00	414,932.00
Subtotal [1C] Bad Debts		203,617.00		0.00	203,617.00	414,932.00
Subgroup : [1D] Accounting and Auditing						
500320	Accounting Fees	49,924.00		0.00	49,924.00	31,862.00
Subtotal [1D] Accounting and Auditing		49,924.00		0.00	49,924.00	31,862.00
Subgroup : [1E] Legal						
500340	Legal Fees	63,610.00		0.00	63,610.00	47,945.00
Subtotal [1E] Legal		63,610.00		0.00	63,610.00	47,945.00
Subgroup : [1G] Office Supplies						
500260	Office Supplies	26,217.00		0.00	26,217.00	21,331.00
500300	Printing	2,482.00		0.00	2,482.00	2,198.00
Subtotal [1G] Office Supplies		28,699.00		0.00	28,699.00	23,529.00
Subgroup : [1H1] Telephone and Telegraph						
500440	Telephone	47,979.00		0.00	47,979.00	43,683.00
Subtotal [1H1] Telephone and Telegraph		47,979.00		0.00	47,979.00	43,683.00
Subgroup : [1K3] Resident Day User Fee						
500550	Provider Fee Expense	885,026.00		0.00	885,026.00	1,145,601.00
Subtotal [1K3] Resident Day User Fee		885,026.00		0.00	885,026.00	1,145,601.00
Total [15] Expenditures Other than Salaries		4,740,263.00		0.00	4,740,263.00	5,328,972.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [4] Employee Travel						
500180	Travel & Mileage	17,309.00		0.00	17,309.00	17,455.00
Subtotal [4] Employee Travel		17,309.00		0.00	17,309.00	17,455.00
Subgroup : [5] Education Expense						
500460	Meetings & Seminars	4,014.00		0.00	4,014.00	253.00
600730.03	7325-CNA Students	104,383.00		0.00	104,383.00	0.00
Subtotal [5] Education Expense		108,397.00		0.00	108,397.00	253.00
Subgroup : [M3] Advertising Other						
500480	Advertising - Promotional	23,549.00		0.00	23,549.00	35,398.00
Subtotal [M3] Advertising Other		23,549.00		0.00	23,549.00	35,398.00
Subgroup : [M5] Medical Records						
566100	Medical Records	2,762.00		0.00	2,762.00	3,516.00
Subtotal [M5] Medical Records		2,762.00		0.00	2,762.00	3,516.00
Subgroup : [M7] Postage						
500280	Postage	6,784.00		0.00	6,784.00	5,569.00
Subtotal [M7] Postage		6,784.00		0.00	6,784.00	5,569.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
500240	Dues & Subscriptions	16,006.00		(13,553.00)	2,453.00	11,933.00
Subtotal [M8] Dues and Membership Fees to Professional Associatio		16,006.00	AJE - 2	(13,553.00)	2,453.00	11,933.00
Subgroup : [M9] Subscriptions						
R0001	Subscriptions	0.00		13,553.00	13,553.00	0.00
Subtotal [M9] Subscriptions		0.00	AJE - 2	13,553.00	13,553.00	0.00
Subgroup : [M10] Contributions						
500355	Charitable	284,386.00		0.00	284,386.00	155,974.00
Subtotal [M10] Contributions		284,386.00		0.00	284,386.00	155,974.00

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Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [M11] Services Provided by Contract						
500270	Software / Tech Support	85,220.00		0.00	85,220.00	76,778.00
500350	Payroll Processing Fee	38,250.00		0.00	38,250.00	40,776.00
500365	Guaranteed payments	0.00		0.00	0.00	111,633.00
Subtotal [M11] Services Provided by Contract		123,470.00		0.00	123,470.00	229,187.00
Subgroup : [M12] Administrative Management Services						
500330	Contract Services - Office	70,018.00		0.00	70,018.00	76,079.00
500810	Business Consulting	224,717.00		0.00	224,717.00	200,000.00
Subtotal [M12] Administrative Management Services		294,735.00		0.00	294,735.00	276,079.00
Subgroup : [M13] Other						
500200	Bank Charges	4,433.00		0.00	4,433.00	5,827.00
500400	Business License Fees	0.00		0.00	0.00	704.00
500420	Licenses & Permits	3,631.00		0.00	3,631.00	500.00
500445	Small Equipment Purchase	23,913.00		0.00	23,913.00	50,442.00
500490	Fines & Penalties	0.00		0.00	0.00	114.00
502151	Penalties - Bed tax	21,142.00		0.00	21,142.00	0.00
510110	Employee Physicals	3,867.00		0.00	3,867.00	2,285.00
Subtotal [M13] Other		56,986.00		0.00	56,986.00	59,872.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and Ger		934,384.00		0.00	934,384.00	795,236.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
520100	Raw Food	334,882.00		0.00	334,882.00	393,111.00
520120	Food Supplements	1,653.00		0.00	1,653.00	5,044.00
Subtotal [2A1] Raw Food		336,535.00		0.00	336,535.00	398,155.00
Subgroup : [2B] Purchased Services						
520160	Contracted Services - dietary	498.00		0.00	498.00	498.00
Subtotal [2B] Purchased Services		498.00		0.00	498.00	498.00
Subgroup : [2C] Other						
520005	Dietary Expense	(8.00)		0.00	(8.00)	0.00
520110	Food - Other	1,981.00		0.00	1,981.00	8,090.00
520140	Dietary Supplies	36,252.00		0.00	36,252.00	34,922.00
Subtotal [2C] Other		38,225.00		0.00	38,225.00	43,012.00
Total [18] Dietary Basis for Allocation of Costs		375,258.00		0.00	375,258.00	441,665.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3A4] Repair and/or purchased linens						
540140	Linen Purchases	5,845.00		0.00	5,845.00	9,828.00
Subtotal [3A4] Repair and/or purchased linens		5,845.00		0.00	5,845.00	9,828.00
Subgroup : [3B] Purchased Services						
540120	Contract Services - Laundry	0.00		0.00	0.00	1,299.00
Subtotal [3B] Purchased Services		0.00		0.00	0.00	1,299.00
Subgroup : [3C] Other						
540100	Laundry Supplies	6,384.00		0.00	6,384.00	7,324.00
Subtotal [3C] Other		6,384.00		0.00	6,384.00	7,324.00
Total [19] Laundry-Basis for Allocation of Costs		12,229.00		0.00	12,229.00	18,451.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4A1] In-House Care Supplies						
530005	Housekeeping	505.00		0.00	505.00	0.00
530120	Housekeeping Supplies	30,640.00		0.00	30,640.00	33,684.00
Subtotal [4A1] In-House Care Supplies		31,145.00		0.00	31,145.00	33,684.00
Subgroup : [5A2] Purchased from						
564140	Prescription Drugs	414,153.00		0.00	414,153.00	376,726.00
Subtotal [5A2] Purchased from		414,153.00		0.00	414,153.00	376,726.00
Subgroup : [5B] Medicine Cabinet Drugs						
564120	Over The Counter Drugs	7,237.00		0.00	7,237.00	4,908.00
Subtotal [5B] Medicine Cabinet Drugs		7,237.00		0.00	7,237.00	4,908.00
Subgroup : [5C] Medical and Therapeutic Supplies						
562100	Medical Supplies	64,491.00		0.00	64,491.00	56,617.00
562110	PPD Medical Supplies	121,632.00		0.00	121,632.00	187,013.00
Subtotal [5C] Medical and Therapeutic Supplies		186,123.00		0.00	186,123.00	243,630.00
Subgroup : [5D] Ambulance/Limousine						
566140	Patient Transportation	24,511.00		0.00	24,511.00	38,976.00
Subtotal [5D] Ambulance/Limousine		24,511.00		0.00	24,511.00	38,976.00
Subgroup : [5E2] Oxygen - Other						
562160	Oxygen Supplies	4,494.00		0.00	4,494.00	12,899.00
562165	Oxygen respiratory therapy	0.00		0.00	0.00	4,871.00

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Subtotal [5E2] Oxygen - Other		4,494.00		0.00	4,494.00	17,770.00
Subgroup : [5F] X-Rays and related radiological						
566200 X-Ray Services		13,726.00		0.00	13,726.00	14,584.00
Subtotal [5F] X-Rays and related radiological		13,726.00		0.00	13,726.00	14,584.00
Subgroup : [5H] Laboratory						
566190 Lab Fees		25,532.00		0.00	25,532.00	18,442.00
Subtotal [5H] Laboratory		25,532.00		0.00	25,532.00	18,442.00
Subgroup : [5I] Recreation						
550170 Cable TV		16,084.00		0.00	16,084.00	15,489.00
580005 Activities		12,435.00		0.00	12,435.00	3,000.00
580100 Activities Supplies		12,998.00		0.00	12,998.00	11,140.00
580120 Entertainment Contracted		600.00		0.00	600.00	2,440.00
Subtotal [5I] Recreation		42,117.00		0.00	42,117.00	32,069.00
Subgroup : [5L] Other						
566160 Med Equip Rental		14,578.00		0.00	14,578.00	15,176.00
566180 Patient Expenses		3,649.00		0.00	3,649.00	6,128.00
566210 Patient Consolidated Bill		10,472.00		0.00	10,472.00	6,104.00
570060 Physical Therapy Supplies		704.00		0.00	704.00	4,012.00
570085 Speech Therapy Supplies		0.00		186.00	186.00	0.00
570110 Occupational Therapy Supplies		712.00	AJE - 1	0.00	712.00	901.00
Subtotal [5L] Other		30,115.00		186.00	30,301.00	32,321.00
Total [20] Housekeeping and Resident Care Basls for Allocation of C		779,153.00		186.00	779,339.00	813,110.00
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
550100 Maintenance Supplies		43,023.00		0.00	43,023.00	44,389.00
550110 Repairs & Maintenance		29,317.00		0.00	29,317.00	18,940.00
Subtotal [6A] Repairs and Maintenance		72,340.00		0.00	72,340.00	63,329.00
Subgroup : [6B] Heat						
550150 Gas & Electric		155,106.00		0.00	155,106.00	158,616.00
Subtotal [6B] Heat		155,106.00		0.00	155,106.00	158,616.00
Subgroup : [6C] Light & Power						
550160 Fuel Oil		981.00		0.00	981.00	1,038.00
Subtotal [6C] Light & Power		981.00		0.00	981.00	1,038.00
Subgroup : [6D] Water						
550180 Water & Sewer		75,170.00		0.00	75,170.00	78,862.00
Subtotal [6D] Water		75,170.00		0.00	75,170.00	78,862.00
Subgroup : [6E] Equipment Lease						
500310 Rental of Equipment		6,247.00		0.00	6,247.00	8,172.00
Subtotal [6E] Equipment Lease		6,247.00		0.00	6,247.00	8,172.00
Subgroup : [6F] Other						
550120 Contract Services - maintenance		21,153.00		0.00	21,153.00	19,443.00
550145 Groundskeeping / Snow		1,223.00		0.00	1,223.00	992.00
550190 Trash Removal		28,303.00		0.00	28,303.00	27,703.00
550195 Medical Waste		639.00		0.00	639.00	623.00
Subtotal [6F] Other		51,318.00		0.00	51,318.00	48,761.00
Subgroup : [7B] Building & Building Improvements						
501300 Depr - Leasehold Improvements		116,597.00		0.00	116,597.00	109,428.00
Subtotal [7B] Building & Building Improvements		116,597.00		0.00	116,597.00	109,428.00
Subgroup : [7D] Movable Equipment						
501100 Deprec FF & E		12,617.00		0.00	12,617.00	11,232.00
Subtotal [7D] Movable Equipment		12,617.00		0.00	12,617.00	11,232.00
Subgroup : [8C] Leasehold Improvements						
501550 Amort Lease Aquisition Costs		10,598.00		0.00	10,598.00	10,599.00
Subtotal [8C] Leasehold Improvements		10,598.00		0.00	10,598.00	10,599.00
Subgroup : [9] Rental Payments						
500110 Rent - Offsite Office		5,100.00		0.00	5,100.00	5,100.00
500900 Rent Expense - Building		930,927.00		0.00	930,927.00	932,278.00
Subtotal [9] Rental Payments		936,027.00		0.00	936,027.00	937,378.00
Subgroup : [10B] Real estate taxes paid by lessor						
500510 Taxes - Real Estate		2,478.00		0.00	2,478.00	2,727.00
500910 Real estate tax		128,520.00		0.00	128,520.00	131,520.00
Subtotal [10B] Real estate taxes paid by lessor		130,998.00		0.00	130,998.00	134,247.00
Subgroup : [10C] Personal property taxes						

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		9/30/2021			9/30/2021	9/30/2020
500520	Taxes - Personal	3,076.00		0.00	3,076.00	2,510.00
Subtotal [10C] Personal property taxes		3,076.00		0.00	3,076.00	2,510.00
Total [22] Maintenance and Property		1,571,075.00		0.00	1,571,075.00	1,564,172.00
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						
502150	Interest - Other	8,204.00		0.00	8,204.00	2,799.00
Subtotal [12D] Other Interest Expense		8,204.00		0.00	8,204.00	2,799.00
Subgroup : [14A] Insurance on Property						
500530	Insurance - Property	129,172.00		0.00	129,172.00	129,739.00
Subtotal [14A] Insurance on Property		129,172.00		0.00	129,172.00	129,739.00
Subgroup : [14C3] Other						
500450	Insurance Non-Property	6,471.00		0.00	6,471.00	8,964.00
Subtotal [14C3] Other		6,471.00		0.00	6,471.00	8,964.00
Total [27] Interest and Insurance		143,847.00		0.00	143,847.00	141,502.00
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
400100	Room & Board - MD	(12,525,381.00)		0.00	(12,525,381.00)	(16,997,221.00)
400170	Pr. Yr. Revenue Adjustments MD	270,556.00		0.00	270,556.00	221,186.00
Subtotal [1A] Medicaid Residents (CT only)		(12,254,825.00)		0.00	(12,254,825.00)	(16,776,035.00)
Subgroup : [1B] Medicaid room and board contractual allowance						
400155	Contractual Allow (R&B) - MD	2,965,840.00		0.00	2,965,840.00	4,675,753.00
Subtotal [1B] Medicaid room and board contractual allowance		2,965,840.00		0.00	2,965,840.00	4,675,753.00
Subgroup : [3A] Medicare Residents (All Inclusive)						
400200	Room & Board - Med A	(2,459,600.00)		0.00	(2,459,600.00)	(1,542,619.00)
400269	Sequester Med A	488.00		0.00	488.00	35,872.00
400270	Pr. Yr. Revenue Adjustments MA	(254,700.00)		0.00	(254,700.00)	(215,036.00)
Subtotal [3A] Medicare Residents (All Inclusive)		(2,713,812.00)		0.00	(2,713,812.00)	(1,721,783.00)
Subgroup : [3B] Medicare room and board contractual allowance						
400255	Contractual Allow (R&B) - Med A	(456,434.00)		0.00	(456,434.00)	(139,254.00)
Subtotal [3B] Medicare room and board contractual allowance		(456,434.00)		0.00	(456,434.00)	(139,254.00)
Subgroup : [4A] Private-pay residents and other						
400000	Room & Board - PVT	(898,198.00)		0.00	(898,198.00)	(1,052,870.00)
400070	Pr. Yr. Revenue Adjustments PVT	(176,319.00)		0.00	(176,319.00)	(218,606.00)
400100.01	Hospice Revenue	(214,759.00)		0.00	(214,759.00)	(334,812.00)
400200.01	Managed Medicare	(876,525.00)		0.00	(876,525.00)	(1,318,165.00)
400271	Managed Medicare	(120,002.00)		0.00	(120,002.00)	(167,373.00)
400400	Room & Board - Managed Care	(112,588.00)		0.00	(112,588.00)	(88,984.00)
400470	Pr. Yr. Revenue Adjustments MGD	0.00		0.00	0.00	11,197.00
Subtotal [4A] Private-pay residents and other		(2,398,391.00)		0.00	(2,398,391.00)	(3,169,613.00)
Subgroup : [4B] Private-pay room and board contractual allowance						
400455	Contract Allow (R&B) - MGD Care	(24,260.00)		0.00	(24,260.00)	(7,412.00)
Subtotal [4B] Private-pay room and board contractual allowance		(24,260.00)		0.00	(24,260.00)	(7,412.00)
Subgroup : [5A] Prescription Drugs - Medicare						
400220	Pharmacy - MA	(369,269.00)		0.00	(369,269.00)	(118,703.00)
Subtotal [5A] Prescription Drugs - Medicare		(369,269.00)		0.00	(369,269.00)	(118,703.00)
Subgroup : [5C] Prescription Drugs - Non-medicare						
400120	Pharmacy - MD	(511.00)		0.00	(511.00)	(15,508.00)
400420	Pharmacy - Managed Care	(1,267.00)		0.00	(1,267.00)	(4,983.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(1,778.00)		0.00	(1,778.00)	(20,491.00)
Subgroup : [7A] Physical Therapy - Medicare						
400235	Physical Therapy - MA	(344,852.00)		0.00	(344,852.00)	(465,089.00)
400635	Physical Therapy - Medicare B	(157,577.00)		0.00	(157,577.00)	(221,783.00)
Subtotal [7A] Physical Therapy - Medicare		(502,429.00)		0.00	(502,429.00)	(686,872.00)
Subgroup : [7C] Physical Therapy - Non-medicare						
400035	Physical Therapy - PVT	1,283.00		0.00	1,283.00	(1,359.00)
400135	Physical Therapy - MD	(63,149.00)		0.00	(63,149.00)	(119,105.00)
400435	Physical Therapy - Managed Care	23,948.00		0.00	23,948.00	21,100.00
Subtotal [7C] Physical Therapy - Non-medicare		(37,918.00)		0.00	(37,918.00)	(99,364.00)
Subgroup : [8A] Speech Therapy - Medicare						
400245	Speech Therapy - MA	(56,520.00)		0.00	(56,520.00)	(72,566.00)
400645	Speech Therapy - Medicare B	(63,301.00)		0.00	(63,301.00)	(87,562.00)
Subtotal [8A] Speech Therapy - Medicare		(119,821.00)		0.00	(119,821.00)	(160,128.00)
Subgroup : [8C] Speech Therapy - Non-medicare						
400045	Speech Therapy - PVT	(2,415.00)		0.00	(2,415.00)	0.00
400145	Speech Therapy - MD	(15,529.00)		0.00	(15,529.00)	(21,009.00)

Client: **JACC Mgmt - SNF Cost Reports**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB Combined Detail LS**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
400445	Speech Therapy - Managed Care	(1,085.00)		0.00	(1,085.00)	3,804.00
Subtotal [8C] Speech Therapy - Non-medicare		(19,029.00)		0.00	(19,029.00)	(17,205.00)
Subgroup : [9A] Occupational Therapy - Medicare						
400240	Occupational Therapy MA	(373,036.00)		0.00	(373,036.00)	(516,343.00)
400640	Occupational Therapy - Med B	(187,565.00)		0.00	(187,565.00)	(295,423.00)
Subtotal [9A] Occupational Therapy - Medicare		(560,601.00)		0.00	(560,601.00)	(811,766.00)
Subgroup : [9C] Occupational Therapy - Non-medicare						
400040	Occupational Therapy - PVT	1,207.00		0.00	1,207.00	(1,207.00)
400140	Occupational Therapy - MD	(58,266.00)		0.00	(58,266.00)	(136,037.00)
400440	Occupational Therapy - Managed	(15,330.00)		0.00	(15,330.00)	(6,784.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(72,389.00)		0.00	(72,389.00)	(144,028.00)
Subgroup : [10A] Other - Medicare						
400215	Lab - MA	(2,729.00)		0.00	(2,729.00)	(2,559.00)
400225	IV Therapy - MA	0.00		0.00	0.00	(200.00)
400230	X-Ray - MA	(11,548.00)		0.00	(11,548.00)	(5,590.00)
400260	Contractual Allow (Ancill) MA	(1,535,121.00)		0.00	(1,535,121.00)	(783,116.00)
400660	Contract Allow (Ancill) Med B	99,674.00		0.00	99,674.00	136,868.00
400669	Sequester Med B	(31.00)		0.00	(31.00)	3,072.00
Subtotal [10A] Other - Medicare		(1,449,755.00)		0.00	(1,449,755.00)	(651,525.00)
Subgroup : [10B] Other - Non-medicare						
400060	Contractual Allow (Ancill) PVT	(163.00)		0.00	(163.00)	226.00
400125	IV Therapy - MD	0.00		0.00	0.00	(1,228.00)
400130	X Ray - MD	(75.00)		0.00	(75.00)	0.00
400160	Contractual Allow (Ancill) MD	137,288.00		0.00	137,288.00	293,054.00
400265	Contractual Allowance (BC/BSD)	430.00		0.00	430.00	514.00
400276	IV Therapy - M MA	0.00		0.00	0.00	(1,537.00)
400289	Contractual Allow (Ancill) M MA	0.00		0.00	0.00	1,537.00
400430	X-Ray - Managed Care	0.00		0.00	0.00	(75.00)
400460	Contract Allow(Ancill) MGD Care	43,679.00		0.00	43,679.00	34,587.00
400997	Medicaid Rate Adj - COVID 19	(205,707.00)		0.00	(205,707.00)	(889,644.00)
444444	Ancillary - cash receipts	(23,140.00)		0.00	(23,140.00)	(12,324.00)
Subtotal [10B] Other - Non-medicare		(47,688.00)		0.00	(47,688.00)	(574,890.00)
Subgroup : [15] Interest Income						
400870	Interest Income	(1,211.00)		0.00	(1,211.00)	(5,712.00)
Subtotal [15] Interest Income		(1,211.00)		0.00	(1,211.00)	(5,712.00)
Subgroup : [18] Other Revenue						
400860	Miscellaneous Revenue	(23,025.00)		0.00	(23,025.00)	(14,661.00)
400900.90	Prior Period ancillary MNG CARE	(52,780.00)		0.00	(52,780.00)	0.00
400996	Optum Covid Emergency Payment	0.00		0.00	0.00	(10,500.00)
400998	Medicare Stimulus - COVID 19	(116,369.00)		0.00	(116,369.00)	(1,188,523.00)
999200	ERC Credit	(2,325,337.00)		0.00	(2,325,337.00)	0.00
Subtotal [18] Other Revenue		(2,517,511.00)		0.00	(2,517,511.00)	(1,213,684.00)
Total [30] Statement of Revenue		(20,581,281.00)		0.00	(20,581,281.00)	(21,642,712.00)
Group : [31-32] Assets						
Subgroup : [A1] Cash						
100015	ZBA - Cash Operating	(3.00)		0.00	(3.00)	(3.00)
100020	Cash - Operating	4,387,876.00		0.00	4,387,876.00	3,717,854.00
100025	Cash - Payroll	80,014.00		0.00	80,014.00	121,387.00
100030	Cash - Prior Owner	(152,706.00)		0.00	(152,706.00)	(152,706.00)
100051	Resident Trust - Petty	1,100.00		0.00	1,100.00	1,100.00
Subtotal [A1] Cash		4,316,281.00		0.00	4,316,281.00	3,687,632.00
Subgroup : [A2] Resident Accounts Receivable						
100070	A/R - Medicaid	1,224,516.00		0.00	1,224,516.00	1,463,858.00
100075	A/R - Medicare A	581,179.00		0.00	581,179.00	638,837.00
100080	A/R - Managed Care	97,299.00		0.00	97,299.00	99,291.00
100085	A/R - Private	46,925.00		0.00	46,925.00	225,286.00
100090	A/R - Medicare B	326,565.00		0.00	326,565.00	308,921.00
100095	A/R Other	76,465.00		0.00	76,465.00	0.00
100105	Allowance - Doubtful Accounts	(10,943.00)		0.00	(10,943.00)	687.00
100371	ERC Receivable	1,117,562.00		0.00	1,117,562.00	0.00
Subtotal [A2] Resident Accounts Receivable		3,459,568.00		0.00	3,459,568.00	2,736,880.00
Subgroup : [A5] Prepaid Expenses						
100400.01	Prepaid Workers Comp	33,616.00		0.00	33,616.00	33,738.00
100410	Prepaid Insurance	19,767.00		0.00	19,767.00	34,093.00
100701	Prepaid partnership tax	0.00		0.00	0.00	46,789.00
Subtotal [A5] Prepaid Expenses		53,383.00		0.00	53,383.00	114,620.00
Subgroup : [A7] Medicare Final Settlement Receivable						
100327	Due To/ From Medicare	(5,973.00)		0.00	(5,973.00)	(5,973.00)
Subtotal [A7] Medicare Final Settlement Receivable		(5,973.00)		0.00	(5,973.00)	(5,973.00)

Client: **JACC Mgmt - SNF Cost Reports**
 Engagement: **Medicaid - JACC Healthcare Center of Danielson**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
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Account	Description	UNADJ 9/30/2021	JE Ref #	AJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
Subgroup : [A8]	Other Current Assets					
100106	Allow - Doubtful PVT Accounts	55,790.00		0.00	55,790.00	55,790.00
100700	Utilities Deposits	3,920.00		0.00	3,920.00	3,920.00
400901	Prior Owner Revenue	18,380.00		0.00	18,380.00	18,380.00
	Subtotal [A8] Other Current Assets	78,090.00		0.00	78,090.00	78,090.00
Subgroup : [B4]	Leasehold Improvements					
100500	Leasehold Improvements	980,226.00		0.00	980,226.00	875,478.00
100600	Accum Depr- Leasehold Improv	(463,653.00)		0.00	(463,653.00)	(347,056.00)
	Subtotal [B4] Leasehold Improvements	516,573.00		0.00	516,573.00	528,422.00
Subgroup : [B6]	Movable Equipment					
100510	Furniture Fixtures & Equipment	64,731.00		0.00	64,731.00	64,731.00
100530	Computer Equip & Software	21,746.00		0.00	21,746.00	21,746.00
100610	Accum Depr - FF & E	(33,635.00)		0.00	(33,635.00)	(29,399.00)
100630	Accum Depr - Comp Equip & Soft	(10,643.00)		0.00	(10,643.00)	(2,261.00)
	Subtotal [B6] Movable Equipment	42,199.00		0.00	42,199.00	54,817.00
Subgroup : [D6]	Loans to Owners or Related Parties					
100380	Due from Norwich and Windham	1,000,000.00		0.00	1,000,000.00	1,000,000.00
	Subtotal [D6] Loans to Owners or Related Parties	1,000,000.00		0.00	1,000,000.00	1,000,000.00
Subgroup : [D7]	Other Assets					
100175	Due To/From Prior Owner	(16,526.00)		0.00	(16,526.00)	(21,650.00)
100325	Due from landlord	(2,092.00)		0.00	(2,092.00)	3,394.00
100375	Loan & Exchange	492,688.00		0.00	492,688.00	395,000.00
100710	Lease Acquisition Costs	73,685.00		0.00	73,685.00	73,685.00
100715	Accum Amort Lease Aqu Costs	(52,837.00)		0.00	(52,837.00)	(42,239.00)
100800	Replacement reserves	75,690.00		0.00	75,690.00	35,697.00
	Subtotal [D7] Other Assets	570,608.00		0.00	570,608.00	443,887.00
	Total [31-32] Assets	10,030,729.00		0.00	10,030,729.00	8,638,375.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
200000	Accounts Payable	(2,038,469.00)		0.00	(2,038,469.00)	(1,898,885.00)
	Subtotal [A1] Trade Accounts Payable	(2,038,469.00)		0.00	(2,038,469.00)	(1,898,885.00)
Subgroup : [A4]	Accrued Payroll					
200020	Accrued Payroll	(182,896.00)		0.00	(182,896.00)	(314,435.00)
200022	Accrued PTO	(150,548.00)		0.00	(150,548.00)	(150,548.00)
	Subtotal [A4] Accrued Payroll	(333,444.00)		0.00	(333,444.00)	(464,983.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable					
200025	Accrued Payroll Taxes	(14,835.00)		0.00	(14,835.00)	(24,677.00)
	Subtotal [A6] Accrued Payroll Taxes Payable	(14,835.00)		0.00	(14,835.00)	(24,677.00)
Subgroup : [A12]	Other Current Liabilities					
100328	Due to Medicaid	(97,000.00)		0.00	(97,000.00)	0.00
200015	Accrued Provider Tax Payable	(234,674.00)		0.00	(234,674.00)	(269,246.00)
200024	Payroll gamishments	70.00		0.00	70.00	70.00
200030.04	Accrued accounting fees	(30,250.00)		0.00	(30,250.00)	0.00
200035	Accrued Health & Welfare	(23,412.00)		0.00	(23,412.00)	(65,080.00)
200045	Union Dues Witholding	(3,010.00)		0.00	(3,010.00)	(2,992.00)
200050	Accrued Employee Ins.	(657.00)		0.00	(657.00)	(657.00)
200068	Resident funds refund	2,795.00		0.00	2,795.00	1,370.00
200069	Palient Refund	53,726.00		0.00	53,726.00	64,785.00
	Subtotal [A12] Other Current Liabilities	(332,412.00)		0.00	(332,412.00)	(271,750.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
200375	Due To/From Shimshon Fisher	(505,500.00)		0.00	(505,500.00)	(490,500.00)
	Subtotal [B3] Loans from Owners or Related Parties	(505,500.00)		0.00	(505,500.00)	(490,500.00)
Subgroup : [B4]	Other Long-Term Liabilities					
200400	Due to 3rd Party A	0.00		0.00	0.00	(4,500.00)
200500	Due to 3rd Party B	0.00		0.00	0.00	(513,250.00)
250000	Long-term Liabilities	(2,312,500.00)		0.00	(2,312,500.00)	(2,312,500.00)
	Subtotal [B4] Other Long-Term Liabilities	(2,312,500.00)		0.00	(2,312,500.00)	(2,830,250.00)
	Total [33-34] Liabilities	(5,537,160.00)		0.00	(5,537,160.00)	(5,981,045.00)
Group : [35]	Equity					
Subgroup : [B1]	Owners' Capital					
300005	Distributions	894,849.00		0.00	894,849.00	130,747.00
330000	Owner's Capital	(1,319,253.00)		0.00	(1,319,253.00)	(1,450,000.00)
	Subtotal [B1] Owners' Capital	(424,404.00)		0.00	(424,404.00)	(1,319,253.00)
Subgroup : [B5]	Cumulated Earnings					
320000	Retained Earnings	(1,241,077.00)		0.00	(1,241,077.00)	1,121,148.00
	Subtotal [B5] Cumulated Earnings	(1,241,077.00)		0.00	(1,241,077.00)	1,121,148.00
	Total [35] Equity	(1,665,481.00)		0.00	(1,665,481.00)	(198,105.00)

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Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
	Sum of Account Groups	2,828,088.00		0.00	2,828,088.00	2,459,225.00
	Net (Income) Loss	0.00		0.00	0.00	0.00

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 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		N.01a		
To reclass Speech Therapy supplies				
570085	Speech Therapy Supplies		186.00	
570080	Speech Therapy Consultant			186.00
Total			<u>186.00</u>	<u>186.00</u>
Adjusting Journal Entries JE # 2		N.01a		
To reclass subscriptions out of dues				
R0001	Subscriptions		13,553.00	
500240	Dues & Subscriptions			13,553.00
Total			<u>13,553.00</u>	<u>13,553.00</u>
Adjusting Journal Entries JE # 3		1.01		
To allocate director of rehab and rehab aides				
600810	Salaries PT		41,745.00	
600830	Salaries OT		40,827.00	
600850	Salaries ST		16,955.00	
600800	Salaries Director Rehab			99,527.00
600860	Salaires Rehab Aides			
Total			<u>99,527.00</u>	<u>99,527.00</u>