

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Hewitt Health & Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 45 Maltby St. Shelton, CT 06484	
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 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2297-C	RHNS	(Specify)	Medicare Provider 07-5047
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Medicaid Provider Numbers:	CCNH 5876	RHNS	ICF-IID
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**For Department Use Only**

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

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### General Information

Name of Facility (as licensed) Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017	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 Hewitt Health & Rehabilitation Center [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Hewitt Health & Rehabilitation Center		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 45 Maltby St. Shelton, CT 06484				
Report Prepared By Apple Health Care		Phone Number (860) 678-9755	Date	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-924-4671		Report for Year Ended 9/30/2017		Page 2	of 37
Name of Facility (as shown on license) Hewitt Health & Rehabilitation Center			Address (No. & Street, City, State, Zip) 45 Maltby St. Shelton, CT 06484		
License Numbers:		CCNH 2297-C	RHNS	(Specify)	Medicare Provider No. 07-5047
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 type="radio"/> Partnership <input checked="" 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.					
<b>Administrator</b>					
Name of Administrator Kevin Gendron			Nursing Home Administrator's License No.:	001806	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		



**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Hewitt Health & Rehabilitation Center	Business Address 45 Maltby St. Shelton, CT 06484	State(s) in Which Incorporated Connecticut		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	
Ryan Vess	21 Waterville Road Avon, CT 06001	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Brian J. Foley	21 Waterville Road Avon, CT 06001	President	100	





**General Information and Questionnaire  
Related Parties\***

Name of Facility Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017	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	%**				
Brian J. Foley	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Rental	Pg. 22 Line 9	1,069,471	1,069,471
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Management & Accounting Services	Pg. 16 Line m12	564,635	564,635
Healthport Services	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 /16 m13	111,930	111,930
Corporate Employees	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	13,592	13,592
Employees @ Various Apple Facilities		<input type="radio"/>	<input checked="" type="radio"/>		Employee Staffing	Pg. 10 Schedule	(34,862)	(34,862)
Apple Health Care	21 Waterville Road Avon, CT 06001	<input type="radio"/>	<input checked="" type="radio"/>		Pension Plan (401K)	Pg. 15 1a7	25,857	25,857
Aetna	PO Box 88860 Chicago, IL	<input checked="" type="radio"/>	<input type="radio"/>		Group Medical	Pg. 15 1a5	802,501	
Delta Dental		<input checked="" type="radio"/>	<input type="radio"/>		Group Dental	Pg. 15 1a5	49,329	
Aetna Ancillary		<input type="radio"/>	<input type="radio"/>		Group Life & Disability	Pg. 15 1a6	31,858	

\* Use additional sheets if necessary.

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

**General Information and Questionnaire**  
**Related Parties\***

Name of Facility Hewitt Health & Rehabilitation Center		License No. 2297-C		Report for Year Ended 9/30/2017		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			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	%**				
Marsh	PO Box 19636 Newark, NJ	✘			Property, Liability & Umbrella Insurance	Pg. 27 14a	42,882	
AIG	PO Box 10472 Newark, NJ	✘			Worker's Compensation	Pg. 15 1a1	103,703	
Swallowing Diagnostics	21 Waterville Road Avon, CT	✘		83%	Diagnostic Services	pg22 5f	13,470	12,702
Ryan Vess	21 Waterville Road Avon, CT		✘			##		
Brendan Foley	21 Waterville Road Avon, CT		✘			##		

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.  
 ## Related expense has been disallowed on Pg. 28 Line 23

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.  
 The costs incurred by Apple Health Care, inc. (a related party), to provide Accounting and Managerial services to each facility owned by Brian J. Foley, are allocated on a per bed basis.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes     No    If "No," explain fully why such allocation was not made.

N/A

### 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 Hewitt Health & Rehabilitation Center			License No. 2297-C			Report for Year Ended 9/30/2017		Page of 6   37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed			
	Yes	No								
	<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"/>								
Is a Mileage Log Book Maintained for All Leased Vehicles ?								<input checked="" type="radio"/> Yes	<input type="radio"/> No	<b>Total ***</b>

\* 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 Hewitt Health & Rehabilitation Cen	License No. 2297-C	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blum Shapiro & Co. PC	29 South Main St. West Hartford, CT 06127
2 Brazee & Huban	35 Wendell Ave. Pittsfield, MA 10202
3	
4	

Services Provided by This Firm (*describe fully*)

1 Preparation of audited financials (disallow Pg. 28)	\$ 2,346
2 Preparation of tax returns	\$ 2,131
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$ 4,477

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1	
2	
3	
4	
5	

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

1

2

3

4

5

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$
5	\$
	<b>Charge for Services Provided</b>
	\$

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

### Schedule of Resident Statistics

Name of Facility Hewitt Health & Rehabilitation Center			License No. 2297-C		Report for Year Ended 9/30/2017				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	160	160			160	160			160	160			
B. On last day of THIS report period	160	160			160	160			160	160			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	114	114			114	114			114	114			
B. As of midnight of THIS report period	103	103			103	103			103	103			
3. Total Number of Days Care Provided During Period													
A. Medicare	5,154	5,154			4,169	4,169			985	985			
B. Medicaid (Conn.)	31,186	31,186			23,329	23,329			7,857	7,857			
C. Medicaid (other states)													
D. Private Pay	3,442	3,442			2,790	2,790			652	652			
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	39,782	39,782			30,288	30,288			9,494	9,494			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	39,782	39,782			30,288	30,288			9,494	9,494			

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

Name of Facility Hewitt Health & Rehabilitation Center			License No. 2297-C			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input 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	12		77		14								
Per Diem Rate													
a. One bed rm.			232.52		396.00								
b. Two bed rms.	various				430.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									7,412	7,412			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									13,634	13,634			
D. <b>Total Physical Therapy Treatments</b>									21,046	21,046			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									6,491	6,491			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									14,158	14,158			
D. <b>Total Speech Therapy Treatments</b>									20,649	20,649			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									705	705			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									1,246	1,246			
D. <b>Total Occupational Therapy Treatments</b>									1,951	1,951			

### Report of Expenditures - Salaries & Wages

Name of Facility Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)						
	113,287	2,249				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)						
	91,443	6,056				
5. Dietary Service						
a. Head Dietitian						
	3,393	110				
b. Food Service Supervisor						
	34,828	1,378				
c. Dietary Workers						
	395,958	30,037				
6. Housekeeping Service						
a. Head Housekeeper						
	60,022	2,742				
b. Other Housekeeping Workers						
	171,660	14,140				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers						
	95,100	4,816				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
	42,768	2,831				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
	160,964	6,318				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses						
	197,313	4,231				
b. RN						
1. Direct Care						
	776,913	26,281				
2. Administrative**						
	230,702	7,675				
c. LPN						
1. Direct Care						
	732,032	27,220				
2. Administrative**						
d. Aides and Attendants						
	1,634,535	106,629				
e. Physical Therapists						
	350,991	14,768				
f. Speech Therapists						
	70,392	1,981				
g. Occupational Therapists						
	299,546	9,904				
h. Recreation Workers						
	126,695	6,676				
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						
	153,111	6,268				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>						
	5,741,651	282,311				

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

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

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



**Schedule of Other Salaries and Wages (Page 10)**

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

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
PATIENTPING INC	\$ 1,837	24				
POINTRIGHT, INC	\$ 3,300	33				
MDS Consultant	\$ 2,053	18				
Wound Consultant	\$ 1,750	100				
<b>Total</b>	\$ 8,940	175	\$ -	-	\$ -	-

**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
Hewitt Health & Rehabilitation Center				2297-C	9/30/2017				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Hewitt Health & Rehabilitation Center				2297-C	9/30/2017			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Kevin Gendron	113,287				Administrator 10/1/16-09/30/17	2,249	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Hewitt Health & Rehabilitation Center	2297-C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b> (For all such services complete Schedule B1)						
1. Dietitian	12,320	42				
2. Dentist	8,820	119				
3. Pharmacist	19,440	227				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	30,000	47				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	8,940	175				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>79,520</b>	<b>610</b>				

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

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

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

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

Name of Facility Hewitt Health & Rehabilitation Center		License No. 2297-C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
RD Nutrition Consultant LLC 5 Eastview Dr, Farmington, CT 06032	Dietitian	<input type="radio"/>	<input checked="" type="radio"/>		
Brijesh Chandwani 3200 Park Ave. Unit 10D2 Bridgeport, CT 06604	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
West River Pharmacy of Connecticut 41 Northwest Dr. Plainville, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Griffin Faculty Practice Plan 130 Division St. Derby, CT 06418	Rehabilitation Director	<input type="radio"/>	<input checked="" type="radio"/>		
CT Clinical Nursing Assoc. PO Box 1535, Bristol, CT 06011-1535	Wound Consultant	<input type="radio"/>	<input checked="" 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"/>	<input type="radio"/>		
		<input type="radio"/>	<input 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
Hewitt Health & Rehabilitation Center	2297-C	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 103,703	103,703			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 68,485	68,485			
4. Social Security (F.I.C.A.)	\$ 408,506	408,506			
5. Health Insurance	\$ 605,633	605,633			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 31,858	31,858			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 25,857	25,857			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 705,255	705,255			
d. Accounting and Auditing	\$ 4,477	4,477			
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$				
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 17,745	17,745			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 65,848	65,848			
2. Cellular Phones	\$				
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$				
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250	250			
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	\$ 714,219	714,219			
<b>Subtotal</b>	\$ 2,751,837	2,751,837			

\* 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**

Hewitt Health & Rehabilitation Center  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

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

---

**Schedule of Other Taxes**

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

---

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Hewitt Health & Rehabilitation Center	2297-C	9/30/2017	16	37	
Item		Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>		2,751,837	2,751,837		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$	18,086	18,086		
2. Holiday Parties for Staff	\$	3,435	3,435		
3. Gifts to Staff and Residents	\$	18,000	18,000		
4. Employee Travel	\$	8,744	8,744		
5. Education Expenses Related to Seminars and Conventions	\$	3,046	3,046		
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> )	\$	368	368		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	11,647	11,647		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	5,178	5,178		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	11,146	11,146		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	545	545		
9. Subscriptions	\$	171	171		
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$				
12. Administrative Management Services**	\$	564,635	564,635		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	158,476	158,476		
<b>C-14 Total Administrative &amp; General Expenditures</b>		\$ 3,555,315	3,555,315		

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

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

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



**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Advertising - Public Relations	\$ 11,647		
<b>Total Other Advertising</b>	\$ 11,647	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
ACHCA	\$ 310		
CAHCF	\$ 10,836		
<b>Total Dues</b>	\$ 11,146	\$ -	\$ -

**Schedule of Contributions**

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

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Corporate Fees Non Reimburable	\$ 80,442		
Licenses & Fees	\$ 5,734		
Pre Employment Screenings	\$ 8,871		
Point Click Care Fees	\$ 25,504		
Bank Charges, Penalties, Fees	\$ 201		
Healthport Indirect	\$ 29,298		
Legal Fees - Probate & Collection	\$ 2,077		
Resident Expenses	\$ 6,349		
Account W/O & Prior Period Adjustments	\$ -		
	0.00		
<b>Total Other Administrative and General</b>	\$ 158,476	\$ -	\$ -

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

Name of Facility Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017	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 #
Apple Health Care, Inc.	564,635	Accounting & Management Services	Pg. 16 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 Hewitt Health & Rehabilitation Center		License No. 2297-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 275,016	275,016		
2.	Non-Food Supplies	\$ 52,479	52,479		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
		\$ 1,738	1,738		
c. Management Services**					
		\$			
d. Other (Specify) _____					
		\$			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 329,232</b>	<b>329,232</b>		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*		327	327		
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility Hewitt Health & Rehabilitation Center		License No. 2297-C	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	96	96	
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. \$	26,425	26,425	
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	139,402	139,402	
c.	Management Services**	\$			
d.	Other (Specify)	\$			
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		\$	165,923	165,923	
<b>3F. Laundry Questionnaire</b>					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.

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

\*\*\* 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	
Hewitt Health & Rehabilitation Center	2297-C	9/30/2017	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. \$	50,822	50,822		
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. Management Services*	\$				
d. Other ( <i>Specify</i> )	\$				
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	50,822	50,822		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from West River Pharmacy	\$	336,820	336,820		
b. Medicine Cabinet Drugs	\$				
c. Medical and Therapeutic Supplies	\$	295,973	295,973		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$				
2. Other****	\$	85,026	85,026		
f. X-rays and Related Radiological Procedures***	\$	166,747	166,747		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	8,326	8,326		
i. Recreation	\$	62,034	62,034		
j. Other (Specify)**** See Attached Schedule	\$	81,575	81,575		
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>	\$	1,036,502	1,036,502		

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Nursing Station Supplies	\$ 2,103		
Rehab Service Supplies	\$ 8,368		
IV Therapy Supplies	\$ 71,105		
<b>Total Other Resident Care</b>	\$ 81,575	\$ -	\$ -

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

Name of Facility Hewitt Health & Rehabilitation Center			License No. 2297-C		Report for Year Ended 9/30/2017			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
CWPM, LLC	25 Norton Place Plainville, CT	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	29,214			22	6a
Kone Inc	16 Old Forge Rd, Ste B Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Repair	10,252			22	6a
Perfectemp Heating & Air Conditioning	635 Old Turnpike Rd. Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Heating and Air Conditioning	15,818			22	6a
Stephen Rodrigues	327 Pepper St, Monroe. CT 06468	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping/Snow Plow	20,548			22	6a
		<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
Hewitt Health & Rehabilitation Center	2297-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 228,443	228,443				
b. Heat	\$ 125,807	125,807				
c. Light & Power	\$ 139,502	139,502				
d. Water	\$ 36,854	36,854				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 37,779	37,779				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 568,384	568,384				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$ 2,736	2,736				
d. Movable Equipment	\$ 49,242	49,242				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 51,978	51,978				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 96,631	96,631				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 96,631	96,631				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,069,471	1,069,471				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 16,321	16,321				
c. Personal property taxes	\$ 5,508	5,508				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 1,239,908	1,239,908				

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Refuse Removal	\$ 37,779		
<b>Total Other Repairs and Maintenance</b>	\$ 37,779	\$ -	\$ -

-----



Hewitt Health & Rehabilitation Center  
9/30/2017

**Schedule of Land Improvements Acquired during this report period**

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/11/2016	Walk-In Freezer Repair-Shelving Racks	\$ 2,118	10	\$ 265
<b>Total additions for Non-Movable Equipment</b>		\$ 2,118		\$ 265 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
11/10/2016	Heat Pump System Repairs-Replaced Motor	\$ 1,844	5	\$ 461
11/28/2016	Asbestos Abatement-Lower Level Boiler Rm	\$ 15,208	25	\$ 760
9/21/2017	Install 2 Actuators-Emergency Generator	\$ 2,172	10	\$ 11
9/22/2017	Elevator Repair-Power Unit, Roller Guides	\$ 38,890	10	\$ 177
<b>Total additions for Leasehold Improvement</b>		\$ 58,114		\$ 1,409 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Hewitt Health & Rehabilitation Center			2297-C		9/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period				1,419,081	496,910	A		95,222	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				58,114				1,409	
C-4. Subtotal									96,631
<b>D. Total Amortization</b>									96,631

\* 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 Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input 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 <b>NOT</b> Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	160				
6. Square Footage	57,879				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)		Fixed			
h. Date of Refinancing		12/07/16			
i. New Interest Rate		3.52%			
j. Term of Mortgage (number of years)		30			
k. Amount of Principal Borrowed		10,190,500			
l. Principal Outstanding on Note Paid-Off		6,947,221			
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

**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
Hewitt Health & Rehabilitation Center	2297-C	9/30/2017	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
2. Second Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
B. CHEFA Loan Information				
1. Original Loan Amount	\$			
2. Loan Origination Date				
3. Interest Rate %				
4. Term				
5. CHEFA Interest Expense				
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)	\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility Hewitt Health & Rehabilitation Center		License No. 2297-C		Report for Year Ended 9/30/2017		Page 27		of 37	
Item				Total	CCNH	RHNS	(Specify)		
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment				\$					
A. Item		Rate	Amount						
Lender									
Address of Lender									
2. Other (Specify)				\$					
A. Item		Rate	Amount						
Lender									
Address of Lender									
B. Item		Rate	Amount						
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$					
12. D. Other Interest Expense (Specify) Value Health Care Interest				\$	160	160			
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	160	160			
14. Insurance									
a. Insurance on Property (buildings only)				\$	42,882	42,882			
b. Insurance on Automobiles				\$					
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)				\$					
2. Fire and Extended Coverage				\$					
3. Other (Specify)				\$					
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$	42,882	42,882			
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$	12,810,300	12,810,300			



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Hewitt Health & Rehabilitation Center				2297-C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 299,546	299,546		
4.			Other - See attached Schedule	\$ 15,311	15,311		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 705,255	705,255		
10.	15/16	1d/m	Accounting & Legal	\$ 4,423	4,423		
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 *	\$ 11,647	11,647		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 108,827	108,827		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV1	Meals to employees, guests and others who are not residents	\$ 358	358		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,145,368	1,145,368		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	A12m	Social Service-Marketing	\$ 15,311		
<b>Total Other Salaries Adjustment</b>			\$ 15,311	\$ -	\$ -

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Corporate Fee - Non Reimbursable	\$ 80,442		
16	1.3	Employee Recognition/Gift/Parties	\$ 18,000		
16	8a	Chamber of Commerce	\$ 545		
16	m13	Bank Charges	\$ 201		
16	m13	Resident Expenses	\$ 6,349		
16	m13	Prior Period Adj/Account W/O	\$ 3,290		
<b>Total Other A&amp;G Adjustments</b>			\$ 108,827	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page of	
Hewitt Health & Rehabilitation Center				2297-C	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,145,368	1,145,368		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 335,867	335,867		
28.	16	L1	Ambulance/Limousine	\$ 18,086	18,086		
29.	20	h	X-rays, etc	\$ 166,747	166,747		
30.	20	f	Laboratory	\$ 8,326	8,326		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 55,476	55,476		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 79,473	79,473		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.	30	IV4	Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.	30	IV5	Interest Income on Accounts Rec	\$ 248	248		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 894	894		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 1,810,486	1,810,486		

\*\*\* 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.

Hewitt Health & Rehabilitation Center  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Therapy Supplies	\$ 71,105		
20	5j	Rehab Service Supplies	\$ 8,368		
<b>Total Other Ancillary Costs</b>			\$ 79,473	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Var	Var	Outpatient Disallowance	\$ 894		
<b>Total Other Adjustments</b>			\$ 894	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Hewitt Health & Rehabilitation Center	2297-C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 7,112,862	7,112,862				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,756,577	1,756,577				
b. Medicare Room and Board Contractual Allowance **	\$ 1,115,856	1,115,856				
4. a. Private-Pay Residents and Other	\$ 1,526,053	1,526,053				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 212,413	212,413				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (212,419)	(212,419)				
c. Prescription Drugs - Non-Medicare	\$ 97,338	97,338				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (96,090)	(96,090)				
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	\$ 613,437	613,437				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (406,356)	(406,356)				
c. Physical Therapy - Non-Medicare	\$ 123,165	123,165				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (123,165)	(123,165)				
4. a. Speech Therapy - Medicare	\$ 68,225	68,225				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (42,897)	(42,897)				
c. Speech Therapy - Non-Medicare	\$ 19,575	19,575				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (19,575)	(19,575)				
5. a. Occupational Therapy - Medicare	\$ 768,247	768,247				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (535,084)	(535,084)				
c. Occupational Therapy - Non-Medicare	\$ 160,965	160,965				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (160,965)	(160,965)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 11,978,163	11,978,163				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 358	358				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 248	248				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 4,085	4,085				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 4,692	4,692				
<b>VI. Total All Revenue</b> (III +V)	\$ 11,982,855	11,982,855				

\* 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)
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

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

**Related Exp**

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

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income		\$ 248		
<b>Total Interest Income</b>			\$ 248	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	Account W/O	\$ 3,290		
	Insurance Claim Adjustment	\$ 199		
	Medical Records	\$ 585		
	Tax Withholdings	\$ 12		
<b>Total Other Revenue</b>		\$ 4,085	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Hewitt Health & Rehabilitation Center	2297-C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	3,874
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,008,256
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	30,207
5. Prepaid Expenses			\$	4,396
a. Prepaid Property Tax	4,396			
b. Prepaid Insurance				
c. Prepaid Other				
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	158,096
Due Affiliate (Debit Balance)	121,752			
Payroll Deduction/ 401K	36,344			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,204,828</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>1,477,194</u>		\$	883,654
	Accum. Depreciation <u>593,541</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>28,330</u>		\$	7,576
	Accum. Depreciation <u>20,755</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,137,342</u>		\$	191,782
	Accum. Depreciation <u>945,560</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	98,465
Fixed Asset Clearing Account	85,771			
Construction in Progress	12,694			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>1,181,477</b>

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

(Carry Total forward to next page)



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

Name of Facility	License No.	Report for Year Ended	Page	of
Hewitt Health & Rehabilitation Center	2297-C	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	2,386,305
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	1,000
Loans Rec. - Officers/Owner		1,000		
Capitalized Refinance				
Leasehold Deposits				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	1,000
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	2,387,305

\* 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 Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017	Page 33	of 37
Account			Amount	
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable			\$	674,257
2. Notes Payable ( <i>itemize</i> )			\$	
_____				
_____				
_____				
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> )			\$	74,538
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )			\$	
6. Accrued Payroll Taxes Payable			\$	12,081
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> )			\$	545,469
Accrued PTO	205,145	Accrued Prof Fees	10,193	
Accrued Pension	1,040	Payroll W/H	5,166	
Accrued Worker's Comp	130,004	Due Affiliate (Credit Bal:		
Accrued Expense Other	180,748	Exchange	13,172	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>			<b>\$</b>	<b>1,306,344</b>

\* 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 Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017		Page 34	of 37
Account				Amount	
Total Brought Forward:				1,306,344	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 1,188,129	
Name and Address of Lender	Amount	Loan Date			
Brian J. Foley	1,188,129	Demand			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
Security Deposits					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,188,129	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,494,473	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Hewitt Health & Rehabilitation Center	2297-C	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	3,070,000
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,350,723)
6. Gain or Loss for Period			\$	(827,445)
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	(107,168)
<b>C. Total Reserves and Net Worth</b>			\$	(107,168)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,387,305

### H. Changes in Total Net Worth

Name of Facility Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	728,232
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,982,855
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,810,300
D. Net Income or Deficit			\$	(827,445)
E. Balance			\$	(99,213)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	7,955
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
Brian Foley		President	7,955	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	7,955
H. <b>Balance at End of Period</b>			\$	(107,168)
				09/30/17

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

Name of Facility Hewitt Health & Rehabilitation Center	License No. 2297-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Robert Gwizdak				
Address			Phone Number	
21 Waterville Road Avon, CT 06001			(860) 678-9755	

Error Check

Level	Item	Reported as	
-	Page 35 - Total Liabilities, Reserves and Net Worth	2,387,305	Total Assets 2,387,305

Hewitt Health & Rehabilitation Center  
For Cost Year Ended September 30, 2017

	2016 10/1 - 12/31	2017 1/1 - 9/30	Adjustments		Total	Cost Report References	
			DR	CR		Report Page/Line #	Self Disallow Page/Line #
10111	Cash Corporate	\$0.00	\$0.00		0.00		31A1
10116	Cash - Laurel Woods	0.00	0.00		0.00		31A1
10117	Cash - Saybrook	0.00	0.00		0.00		31A1
10201	Petty Cash	500.00	0.00		500.00		31A1
10301	Cash - Patient Personal Need	0.00	0.00		0.00		31A1
10401	Exchange	161,447.79	(174,620.12)		(13,172.33)		33A12
10402	Exchange - Arlene Sheehan	2,100.00	1,424.64		3,524.64		31A1
10403	Exchange - Donations	889.34	(1,040.00)		(150.66)		31A1
10404	Exchange - Wellness	0.00	0.00		0.00		31A1
10405	Exchange - A/R	0.00	0.00		0.00		31A1
11001	A/R Private Patients	1,300,945.39	(97,373.32)		1,203,572.07		31A2
11002	A/R Medicare Patients	237,883.12	37,934.57		275,817.69		31A2
11003	A/R Medicaid Patients	549,687.77	93,349.99		643,037.76		31A2
11004	A/R Veterans Admin	0.00	0.00		0.00		31A2
11005	A/R Other	0.00	45,396.00		45,396.00		31A2
11010	A/R State Retro	0.00	0.00		0.00		31A2
11011	A/R Medicaid Pending	(60,324.00)	0.00		(60,324.00)		31A2
11015	A/R Medicare Retro	0.00	0.00		0.00		31A2
11020	A/R Clearing	0.00	0.00		0.00		31A2
11050	Reserve for Doubtful Accounts	(1,099,244.00)	0.00		(1,099,244.00)		31A2
11101	Loans Rec. - Officers/Owner	1,000.00	0.00		1,000.00		32D7
12005	Dietary Supply Inventory	5,455.00	361.42		5,816.42		31A4
12010	Housekeeping Supply Inventory	2,823.00	(1,112.90)		1,710.10		31A4
12015	Medical & Nursing Supply Inventory	13,926.00	(111.39)		13,814.61		31A4
12020	Maintenance Supply Inventory	6,767.00	(1,686.66)		5,080.34		31A4
12025	Laundry Supply Inventory	1,747.00	623.28		2,370.28		31A4
12030	Recreation Supply Inventory	0.00	0.00		0.00		31A4
12035	Office/Misc. Supply Inventory	2,124.65	(709.71)		1,414.94		31A4
13002	Prepaid Insurance	7,950.04	(7,950.04)		0.00		31A5b
13006	Prepaid Property Tax	5,378.66	(982.95)		4,395.71		31A5b
13010	Other Prepaid Expenses	0.00	0.00		0.00		31A5c
15501	Non Moveable Equipment	29,926.72	0.00	(1,596.35)	28,330.37		31B5
15502	Moveable Equipment	1,135,745.63	0.00	1,596.35	1,137,341.98		31B6
16001	Auto & Trucks	0.00	0.00		0.00		31B7
16501	Leasehold Improvements	1,436,132.70	41,061.74		1,477,194.44		31B4
16598	Fixed Asset Proceeds Clearing Account	0.00	0.00		0.00		31B9
16599	Fixed Asset Clearing A/C	0.00	85,771.32		85,771.32		31B9
16601	Capitalized Refinance Expense	0.00	0.00		0.00		31B9
16750	Construction in Progress	12,693.73	0.00		12,693.73		31B9
17001	Acc. Depreciation Non Moveable Equipmen	(19,947.16)	(1,954.59)	1,147.00	(20,754.75)		31B5
17002	Acc. Depreciation Moveable Equipment	(929,516.46)	(36,693.28)	20,650.00	(945,559.74)		31B6
17003	Acc. Depreciation Auto & Truck	0.00	0.00		0.00		31B7
17005	Acc. Amortization Leasehold Imp.	(533,672.64)	(72,533.01)	12,665.00	(593,540.65)		31B4
19101	Leasehold Deposits	0.00	0.00		0.00		32D7
19501	Goodwill	0.00	0.00		0.00		32D7
20101	A/P Trade	(591,087.57)	(96,400.58)		(687,488.15)		33A1
20104	A/P Patient Need Account	0.00	0.00		0.00		33A1
20110	A/P Patient Exchange	13,231.25	0.00		13,231.25		33A12
20115	A/P Other	(1,283,674.19)	95,545.69		(1,188,128.50)		34B3
20200	Due Affiliate -Corporate	340,056.93	(216,799.68)	(1,504.85)	121,752.40		31A8
20250	Loan Payable Officer	0.00	0.00		0.00		34B4
20256	Dostie Note S/T	0.00	0.00		0.00		34B4
20501	Accrued Payroll	(129,613.99)	26,435.40	28,641.01	(74,537.58)		33A4
20601	Accrued Vacation	(175,145.84)	0.00	175,145.87	(205,145.29)		33A12
21001	Federal Withholding	(12,724.77)	12,724.77		0.00		33A6
21002	State Withholding	(3,620.90)	3,620.90		0.00		33A6
21005	FICA - Employee	(8,867.68)	8,867.68		0.00		33A6
21006	FICA - Employer	(18,327.62)	10,811.11		(7,516.51)		33A6
21010	Federal Unemployment Comp.	(751.07)	670.45		(80.62)		33A6
21011	State Unemployment Comp.	(9,113.98)	4,629.95		(4,484.03)		33A6
21035	Other Employee Withhold	0.00	0.00		0.00		33A12
21037	Employee Withholding (HCRA/DCRA)	(3,995.22)	1,499.45		(2,495.77)		33A12
21040	Union Dues	0.00	0.00		0.00		33A12
21045	Initiation Fees	0.00	0.00		0.00		33A12
21050	Payroll Deductions - AFLAC	0.00	(2,670.15)		(2,670.15)		33A12
21051	Payroll Deducted Life Insurance	25,639.50	5,724.08		31,363.58		31A8
21060	401 (K) Salary Reduction	1,499.70	3,480.50		4,980.20		31A8
22001	Accrued Professional Fees	(8,580.77)	(1,612.53)		(10,193.30)		33A12
22010	Accrued Pension	(5,689.67)	4,649.57		(1,040.10)		33A12
22015	Accrued Workers compensation	(131,767.12)	1,763.01		(130,004.11)		33A12
22040	Accrued Group Insurance	0.00	0.00		0.00		33A12
22050	Accrued Other Expenses	(213,368.82)	32,621.17		(180,747.65)		33A12
22060	Accrued User Fee	0.00	0.00		0.00		33A12
23002	State Income Tax	0.00	0.00		0.00		33A12
25256	Dostie Note L/T	0.00	0.00		0.00		34B4
25505	Security Deposits	0.00	0.00		0.00		34B4
27500	Capital Stock	(1,000.00)	0.00		(1,000.00)		35B2
27800	Dividends Paid	0.00	0.00		0.00		35B2



27900	Capital Contributions	(3,070,000.00)	0.00			(3,070,000.00)	35B1
28000	Retained Earnings	3,254,195.93	0.00	1,124.00	(34,462.00)	3,220,857.93	35B5
31001	Room and Board - Private	(476,180.22)	(1,049,872.53)			(1,526,052.75)	30 I 1a4
31002	Room and Board - Medicare	(310,818.00)	(1,498,432.00)			(1,809,250.00)	30 I 1a3
31003	Room and Board - Medicaid	(1,888,586.37)	(5,223,206.81)			(7,111,793.18)	30 I 1a1
31004	Room and Board - Managed Care	0.00	0.00			0.00	30 I 1a4
31010	Room and Board - Rest Home	0.00	0.00			0.00	30 I 1a4
31015	Medicare Cont. Allowance - Room & Board	(248,716.96)	(867,138.90)			(1,115,855.86)	30 I 1a3
31032	Medicare Recoupment	10,151.28	42,521.46			52,672.74	30 I 1a3
31033	Medicaid Recoupment	(1,118.61)	49.72			(1,068.89)	30 I 1a1
35001	Physical Therapy	(172,690.88)	(563,911.36)			(736,602.24)	30 II 1b3
35002	Medical Supply	0.00	0.00			0.00	30 IIa6
35005	Vending Machines	0.00	0.00			0.00	30 IIa6
35006	Pharmacy Supplies	(78,445.83)	(231,305.29)			(309,751.12)	30 II 1b1
35007	Clinical Services	(7,937.03)	(25,655.12)			(33,592.15)	30 II 1b6
35008	Laboratory Services	0.00	0.00			0.00	30 II 1b6
35009	Diagnostic Services (EKG/Xray)	0.00	0.00			0.00	30 II 1b6
35010	Speech Therapy	(22,410.66)	(65,389.17)			(87,799.83)	30 II 1b4
35011	Occupational Therapy	(217,441.13)	(711,771.26)			(929,212.39)	30 II 1b5
35015	Oxygen - Private	0.00	0.00			0.00	30 II 1b7
35016	Oxygen - Medicare	0.00	0.00			0.00	30 II 1b7
35030	Medicare Contractual Allowance - Therapy	222,175.96	762,160.29			984,336.25	30 II 1b, 4b, 5b
35031	Medicare Contractual Allowance - Other	53,316.26	179,396.25			232,712.51	30 II 1d, 4d, 5d
35032	Medicare Contractual Allowance - Supplies	0.00	0.00			0.00	30 II 6
35033	Medicaid Contractual Allowance - Supplies	0.00	5,347.50			5,347.50	30 II 6
35035	Contractual Allowance - HMO/Insurance/Mi:	134,109.94	273,636.74			407,746.68	30 II 6
35054	Hairdresser & Barber	0.00	0.00			0.00	30 2.1
35098	Misc. Income - Other	(3,516.88)	(926.92)			(4,443.80)	See Attached
36001	Interest Income	0.00	(248.45)			(248.45)	30 IV 5
36500	Gain (Loss) on Sale of Assets	0.00	0.00			0.00	30 IV 8
41001	Salaries - Administrator	0.00	113,287.11			113,287.11	10 A2.3
41002	Salaries - Clerical	14,705.21	64,383.07	24,645.20	(2,277.81)	101,455.67	10 A4
41003	Salaries - Accounting	37,775.81	121,832.45	9,463.21	(8,107.42)	160,964.05	10 A11b
41004	Salaries - Social Services/Admissions	40,836.74	114,124.51	5,258.02	(7,108.10)	153,111.17	10 A12m
41005	Salaries - Management	0.00	0.00			0.00	10A2
41006	Salaries - Maintenance	28,264.18	67,506.33	4,537.41	(6,517.59)	93,790.33	10 A7b
41007	Salaries - Projects	0.00	1,309.25			1,309.25	10 A7b
41008	Salaries - Staff Development	8,804.63	40,429.75	1,969.72	(2,949.66)	48,254.44	10 A12b2
41009	Salaries - Beautician	0.00	0.00			0.00	10A9
41010	Employee Physicals	1,547.00	2,948.00			4,495.00	16 m13
41011	Pre-employment Screen	1,211.37	3,164.29			4,375.66	16 m13
41015	FICA - Employer	104,294.52	304,211.65			408,506.17	15 1a4
41016	Unemployment - Federal	1,135.25	6,724.41			7,859.66	15 1a3
41017	Unemployment - State	(2,990.23)	63,615.67			60,625.44	15 1a3
41020	Insurance - Workmen's Comp	(27,831.73)	131,534.55			103,702.82	15 1a1
41021	Insurance - Group Medical	155,317.49	450,315.86			605,633.35	15 1a5
41023	Insurance - Group Life & Disability	7,752.78	24,105.46			31,858.24	15 1a6
41022	Insurance - FMLA	0.00	0.00			0.00	15 1a5
41024	Pension Expense	7,879.60	17,977.37			25,856.97	15 1a7
41025	Other Employee Benefits	6,322.65	15,111.90			21,434.55	See Attached
41026	Corporate Fee - Non-reimbursable Costs	29,196.53	51,245.90			80,442.43	16 m13
41027	Corporate Management Fee	200,815.99	363,011.15	808.29		564,635.43	16 m12
41028	Healthport Indirect	0.00	0.00	29,298.00		29,298.00	16 m13
41029	Auto Repair & Maintenance.	0.00	0.00			0.00	16L6
41030	Travel - Motor Vehicle	2,375.84	6,367.81			8,743.65	16 1.4
41031	Conventions & Meetings	0.00	0.00			0.00	16 1.5
41032	Education & Seminars	864.00	2,182.19			3,046.19	16 1.5
41033	Auditing Fees	2,864.79	1,612.53			4,477.32	15 1d
41034	Point Click Care Fees	6,222.48	19,281.54			25,504.02	16 m13
41035	Legal Services	0.00	0.00			0.00	15 1e
41036	Legal Fees Collections - Probate Fees	607.95	1,468.87			2,076.82	13b6
41037	Consulting Fees - Other	1,660.00	5,530.00	1,750.00		8,940.00	See Attached
41038	Licenses & Fees	1,487.09	4,246.55			5,733.64	16 m13
41039	Dues & Memberships	3,253.91	8,436.73			11,690.64	See Attached
41040	Subscriptions	0.00	171.46			171.46	16 m9
41041	Advertising - Public Relations	1,986.63	9,609.34	51.00		11,646.97	16 m3
41042	Advertising - Help Wanted	0.00	368.37			368.37	16 m1
41043	Supplies - Social Service	0.00	0.00			0.00	20 5j
41044	Supplies - Beauty Shop	0.00	0.00			0.00	13m6
41045	Supplies - Medical Records	0.00	0.00			0.00	16 m5
41046	In Service Fees	0.00	0.00			0.00	16 1.5
41047	Transportation - Patients	1,667.04	16,419.28			18,086.32	16 1.1
41048	CNA Registration & Validation	0.00	0.00			0.00	16 1.1
41050	Office Supplies & Printing	3,207.95	14,536.79			17,744.74	15 lg
41051	Postage	606.24	4,572.09			5,178.33	16 m7
41052	Telephone	15,747.09	50,101.31			65,848.40	15 1h
41053	Rent	128,000.00	941,470.65			1,069,470.65	22 9
41054	Insurance - Package	38,638.45	4,243.78			42,882.23	27 14a
41057	Equipment Lease	18,279.60	37,343.51			55,623.11	22 6a
41060	Purchased Services & Repair	36,017.87	77,703.64	218.00		113,939.51	22 6a
41061	Maintenance & Repair Supplies	15,041.35	43,622.55	216.00		58,879.90	22 6a
41062	Fuel - Plant Operation	242.10	0.00			242.10	22 6b
41063	Gas - Plant Operation	15,672.76	109,892.34			125,565.10	22 6b
41064	Electric - Plant Operation	29,090.96	110,410.60			139,501.56	22 6c

41065	Water & Sewerage	3,381.92	33,471.65			36,853.57	22 6d	
41066	Refuse Removal / Recyclables	9,313.41	28,270.55	195.00		37,778.96	22 6f	
41067	Corp Office Building Maintenance	0.00	0.00			0.00	Corp Only	
41070	Taxes - Real Estate	16,320.93	0.00			16,320.93	22 10b	
41071	Taxes - Personal Property	1,836.12	3,672.24			5,508.36	22 10c	
41075	Bad Debt	705,255.16	0.00			705,255.16	15 1c	28 #9
41080	Donations	0.00	0.00			0.00	16m10	
41086	Sales Tax	393.00	1,097.00	(1,490.00)		0.00	16m13	
41087	Bank Charges/Penalties/Fees	119.00	82.03			201.03	16 m13	28 #23 4
41090	Miscellaneous Expense	107.75	6,241.59			6,349.34	See Attached	See Attached
41091	Resident Reimbursements	0.00	0.00			0.00	16m13	
41095	C.O.N. Expense	0.00	0.00			0.00	16m13	
45001	Salaries - R.N. (CCNH)	159,681.72	613,167.83	23,506.25	(19,443.21)	776,912.59	10 A12b1	
45002	Salaries - L.P.N. (CCNH)	231,953.93	509,608.09	9,333.71	(18,863.99)	732,031.74	10 A12c	
45003	Salaries - Aides (CCNH)	414,623.98	1,215,623.04	54,591.96	(50,303.86)	1,634,535.12	10 A12d	
45004	Salaries - Assistant D.O.N.	21,754.49	65,809.99	2,575.92	(1,417.81)	88,722.59	10 A12a	
45005	Salaries - D.O.N.	28,943.70	80,435.53	6,461.94	(7,251.12)	108,590.05	10A12a	
45006	Inactive Salaries (see A/C 70046)	0.00	0.00			0.00	N/A	
45007	Salaries - R.N. (RHNS/HFA)	0.00	0.00			0.00	10 A12b1	
45008	Salaries - L.P.N. (RHNS/HFA)	0.00	0.00			0.00	10 A12c	
45009	Salaries - Aides (RHNS/HFA)	0.00	0.00			0.00	10 A12d	
45010	Salaries - Infection Control	16,912.56	33,666.54	1,573.35	(2,774.73)	49,377.72	10 A12b2	
45011	Salaries - Nursing Administration	7,713.10	4,420.83		(22,146.27)	(10,012.34)	10 A2.3	
45014	Salaries - R.N. / L.P.N. - Light Duty	0.00	0.00			0.00	10 A12b2	
45015	Salaries - C.N.A. - Light Duty	0.00	0.00			0.00	10 A12d	
45016	Salaries - Other Nursing - Light Duty	0.00	0.00			0.00	10 A12d	
45017	Salaries - MDS Coordinator	34,891.75	99,103.61	629.06	(1,554.72)	133,069.70	10 A12b2	
45022	Purchased Services - HPS (RN-CCNH)	15,033.00	14,265.00		(29,298.00)	0.00	13 B11a	
45023	Purchased Services - HPS (LPN-CCNH)	0.00	0.00			0.00	13 B11b	
45024	Purchased Services - HPS (CNA-CCNH)	0.00	0.00			0.00	13 B11c	
45025	Equipment Lease Nursing	2,649.35	56,947.58			59,596.93	20 5c	
45032	Purchased Services - HPS (RN-RHNS)	0.00	0.00			0.00	13 B11a	
45033	Purchased Services - HPS (LPN-RHNS)	0.00	0.00			0.00	13 B11b	
45034	Purchased Services - HPS (CNA-RHNS)	0.00	0.00			0.00	13 B11c	
45035 ...	Purchased Services - R.N. (CCNH)	0.00	0.00			0.00	13 B11a	
45036 ...	Purchased Services - L.P.N. (CCNH)	0.00	0.00			0.00	13 B11b	
45037 ...	Purchased Services - Aides (CCNH)	0.00	0.00			0.00	13 B11c	
45041	Purchased Services - Other	0.00	1,750.00		(1,750.00)	0.00	13 B12	
45045	Nursing Station Supplies	754.75	1,347.76			2,102.51	20 5j	
45046	Prescription Drugs - Medicare	69,821.39	158,046.53			227,867.92	20 5a	30 #27
45047	Prescription Drugs - Medicaid	0.00	952.83			952.83	20 5a	
45048	Prescription Drugs - Private	20,992.33	15,493.80			36,486.13	20 5a	30 #27
45049	Prescription Drugs Managed Care	23,959.07	47,554.33			71,513.40	20 5a	30 #27
45050	Medical Supplies	57,599.76	158,749.52			216,349.28	20 5c	
45051	Medicare Part B Billable	0.00	0.00			0.00	205c	
45052	Medical Equipment Purchases	3,806.98	10,938.93			14,745.91	20 5c	
45055	O.T.C. Medical Supply	3,452.01	1,828.67			5,280.68	20 5c	
45058	Rehab Service Supplies	0.00	0.00			0.00	205j	
45060	Oxygen - Private	7,579.62	21,368.23			28,947.85	20 5e2	29 #32
45061	Oxygen - Medicare	3,917.00	15,237.50			19,154.50	20 5e2	29 #32
45062	Oxygen - Medicaid	2,525.50	27,025.00			29,550.50	20 5e2	
45063	Oxygen - Managed Care	1,109.00	6,264.50			7,373.50	20 5e2	29 #32
45065	I.V. Therapy Services	15,585.34	55,519.23			71,104.57	20 5j	29 #34
45070	Laboratory Services	0.00	8,326.00			8,326.00	20 5h	29 # 30
45075	Diagnostic Services	36,798.71	129,948.65			166,747.36	20 5f	29 # 29
50001	Salaries - Dietitians	1,453.15	1,939.40			3,392.55	10 A5a	
50002	Salaries - Chefs, Cooks	52,481.76	120,000.14	13,192.05	(12,096.57)	173,577.38	10 A5c	
50003	Salaries - Helpers, Dishwashers	54,381.03	167,669.63	14,155.33	(13,825.48)	222,380.51	10 A5c	
50004	Salaries - Food Service Supervisor	1,379.88	35,645.25		(2,197.58)	34,827.55	10 A5b	
50005	Salaries - Dietary - Light Duty	0.00	0.00			0.00	10 A5c	
50030	Consultant Fee - Dietary	0.00	10,037.50	2,282.50		12,320.00	13B1	
50035	Purchased Services - Dietary	255.71	3,764.29		(2,282.50)	1,737.50	18 2b	
50036	Equipment Lease - Dietary	0.00	0.00			0.00	18 2a1	
50040	Supplies - Dietary	12,151.75	40,260.27			52,412.02	18 2a2	
50041	Other Expenses - Dietary	0.00	0.00			0.00	18 2a2	
50050	Food Supplies - HPC/Thurston	56,715.77	171,256.32			227,972.09	18 2a1	
50051	Food Supplies - Dairy	11,425.09	32,429.82			43,854.91	18 2a1	
50052	Food Supplements	601.73	2,586.79			3,188.52	18 2a1	
50053	Enteral Feeding Supplies	0.00	0.00			0.00	18 2a1	
50054	Food Supplies - Other	28.61	38.32			66.93	18 2a1	
50055	Foods Supplies - Rebates	0.00	0.00			0.00	18 2a1	
55001	Salaries - Laundry	10,253.44	31,597.51	2,875.31	(1,958.36)	42,767.90	10 A8b	
55002	Salaries - Laundry Supervisor	0.00	0.00			0.00	10 A8a	
55004	Salaries - Laundry - Light Duty	0.00	0.00			0.00	10 A8b	
55030	Purchased Service - Laundry	35,671.13	103,730.52			139,401.65	19 4b	
55031	Personal Laundry	0.00	0.00			0.00	19 3b	
55035	Linen & Bedding Supplies	7,483.81	18,259.17	682.00		26,424.98	19 3a4	
55036	Equipment Lease Laundry	0.00	0.00			0.00	19 3d	
55040	Laundry Supplies	0.00	96.02			96.02	19 3a1	
60001	Salaries - Housekeeping	36,422.41	134,261.24	11,348.71	(10,372.06)	171,660.30	10 A6b	
60002	Salaries - Housekeeping Supervisor	20,870.35	37,982.18	6,874.80	(5,705.71)	60,021.62	10A6a	
60003	Salaries - Housekeeping - Light Duty	0.00	0.00			0.00	10 A6b	
60030	Purchased Services - Housekeeping	0.00	0.00			0.00	20 4b	
60035	Supplies - Housekeeping	12,830.37	37,863.36	128.00		50,821.73	20 4a	

65001	Salaries - Recreation	34,356.95	91,788.74	10,056.15	(9,506.79)	126,695.05	10 A12h	
65030	Supplies - Recreation	277.60	0.00			277.60	20 5i	
65035	Other Expenses - Recreation	14,908.47	46,847.65			61,756.12	20 5i	
70010	Medical Director	7,500.00	22,500.00			30,000.00	13 B8a	
70011	Medical Staff/URC Meeting	0.00	0.00			0.00	13 B8b	
70012	Other Physician Fees	0.00	0.00			0.00	13 B8e	
70015	Pharmacist Fees	5,253.36	14,186.76			19,440.12	13 B3	
70025	Prescription Drugs Only	0.00	0.00			0.00	N/A	
70030	Personal Laundry	0.00	0.00			0.00	N/A	
70035	Dental Service	2,205.00	6,615.00			8,820.00	13 B2	
70036	Podiatrist Fees	0.00	0.00			0.00	13 B4	
70040	Hairdresser/Barber	0.00	0.00			0.00	16m6	
70047	Purchased Services - Physical Therapist	0.00	0.00			0.00	13 5a	
70048	Purchased Services - Speech Therapist	0.00	0.00			0.00	13 B9a	
70049	Purchased Services - Occupational Therapist	0.00	0.00			0.00	13 B10a	28 #6
70050	Inactive	0.00	0.00			0.00	N/A	
70052	Rehab. Services Supplies	726.81	7,641.54			8,368.35	20 5j	29 # 34
70060	Salaries - Rehab Director	170.00	61,009.44	3,703.84		64,883.28	10 A12e	
70062	Salaries - Therapy Technicians	3,487.35	10,208.67	52.44	(217.46)	13,531.00	10 A12e	
70065	Salaries - Physical Therapy Assistant	36,250.23	66,621.96	1,780.02	(5,624.79)	99,027.42	10 A12e	
70066	Salaries - Per Diem PT Assistant	0.00	180.00			180.00	10 A12e	
70067	Salaries - Physical Therapist	36,229.70	120,627.41	6,506.42	(4,701.97)	158,661.56	10 A12e	
70068	Salaries - Per Diem Physical Therapist	4,843.04	9,865.00			14,708.04	10 A12e	
70070	Salaries - Certified Occupational Therapist	32,009.95	116,277.89	4,534.86	(5,796.06)	147,026.64	10 A12g	28 #3
70071	Salaries - Per Diem Certified OT	1,599.00	2,379.25			3,978.25	10 A12g	28 #3
70072	Salaries - Occupational Therapist	40,509.86	89,042.99	8,372.95	(4,020.36)	133,905.44	10 A12g	28 #3
70073	Salaries - Per Diem Occupational Therapist	3,185.71	11,450.00			14,635.71	10 A12g	28 #3
70075	Salaries - Speech Therapist	18,228.47	49,461.47	1,750.79	(954.94)	68,485.79	10 A12f	
70076	Salaries - Per Diem Speech Therapist	778.79	1,127.50			1,906.29	10 A12f	
71050	User Fee	186,658.00	527,561.00			714,219.00	15 1k3	
76000	Interest	160.42	0.00			160.42	27 12D	29 #49
78010	Salaries - Owner	7,955.00	0.00			7,955.00	36 G1	
79010	Depreciation of Non Moveable Equipment	781.30	1,954.59			2,735.89	22 7c	
79011	Depreciation of Moveable Equipment	12,548.47	37,817.28		(1,124.00)	49,241.75	22 7d	
79015	Depreciation of Auto & Truck	0.00	0.00			0.00	31B7	
79025	Amortization of Leasehold Improvements.	24,097.59	72,533.01			96,630.60	22 8a	
82010	CT State Income Tax	0.00	250.00			250.00	15 j1	
82050	Provider Specific Tax	0.00	0.00			0.00	15j1	

\$506,347.44 (506,347.44)

Variance (must be \$0.00) 0.00

**Total Assets** 2,216,036.27  
**Total Liabilities** (2,323,204.33)  
**Total Revenue** (11,982,854.98)  
**Total Expenses** 12,818,254.64

**Analysis Accounts**

**Cost Report References**

		Report Page/Line #	Self Disallow Page/Line #
<b>35098 Misc. Income - Other</b>	<b>4,443.80</b>		
Meal Revenue	358.35	30 IV 1	28 #24
Account W/O	3,289.93	30 IV 8	29 #43
Medical Supply refund	0.00	30 IV 8	
Insurance Claim Adjustment	198.82	30 IV 8	
Medical Records	584.75	30 IV 8	
Tax Withholdings	11.95	30 IV 8	
<b>Total Misc. Income - Other</b>	<b>4,443.80</b>		
<b>41001 Salaries - Administrator</b>	<b>113,287.11</b>		
Administrator	113,287.11	10 A2	
Asst Administrator/AIT	0.00	10 A3	
<b>Total Administrator</b>	<b>113,287.11</b>		
<b>41025 Employee Benefits</b>	<b>21,434.55</b>		
Holiday Parties	3,434.93	16 12	
Employee gifts/ recognition	17,999.62	16 13	28 #23 2
<b>Total Employee Benefits</b>	<b>21,434.55</b>		
<b>41037 Consulting Fees - Other</b>	<b>8,940.00</b>		
Social Worker	0.00	13 B3	
Data Integrity Auditor	0	13 B12	
PATIENTPING INC	1837	13 B12	
POINTRIGHT, INC	3300	13 B12	
MDS Consultant	2053	13 B12	
Wound Consultant	1,750.00	13 B12	
<b>Total Consulting Fees - Other</b>	<b>7,190.00</b>		
<b>45041 Purchase Service - Other</b>	<b>0.00</b>		
Pharmacy Consult		16 m13	28 #23 5
		16 m13	28 #23 6

	<b>Total Consulting Fees - Other</b>	0.00		
<b>41090</b>	<b>Misc. Expense</b>	<b>6,349.34</b>		
	Resident Expenses	6,349.34		28 #23 5
	Prior Period Adj/Account W/O	0.00		28 #23 6
	Settlement	0.00		
	State Penalty	0.00		
	User Fee Audit Expense	0.00		
	SUTA Tax	0.00		
	<b>Total Misc. Expense</b>	<b>6,349.34</b>		
<b>70012</b>	<b>Physician Fees</b>	<b>0.00</b>		
	Psychiatrist	0.00	13 B8de	
	Eye Doctor	0.00	13 B8de	
	<b>Total Physician Fees</b>	<b>0.00</b>		
<b>41041</b>	<b>Advertising - Public Relations</b>	<b>11,646.97</b>		
	Public Relations	11,646.97	16 m3	28 #18
	Directory Advertising	0.00		
	<b>Total Advertising - Public Relations</b>	<b>11,646.97</b>		
<b>41052</b>	<b>Telephone</b>	<b>65,848.40</b>		
	Telephone & Beepers	65,848.40	15 1h1	
	Cell Phones	0.00	15 1h2	
	<b>Total Telephone</b>	<b>65,848.40</b>		
	<i>(check G/L account 41052 for possible cell or beeper reclass J/E)</i>			
<b>41039</b>	<b>Dues &amp; Membership</b>	<b>11,690.64</b>		
	Dues & Membership	11,145.64	16 m8	
	Chamber of Commerce	545.00	16 m8a	28 #23 3
	<b>Total Dues &amp; Membership</b>	<b>11,690.64</b>		
	<i>(most homes should have, may need to check other accounts)</i>			

**Hewitt Health & Rehabilitation Center**  
**Cost Year 2017**

J/E #	DB	AMOUNT	ACCOUNT TITLE	CR	AMOUNT	Reverse CY 2017
1	41041	51.00	Advertising - Public Relations			
	41060	218.00	Purchased Services & Repair			
	41061	216.00	Maintenance & Repair Supplies			
	41066	195.00	Refuse Removal / Recyclables			
	55035	682.00	Linen & Bedding Supplies			
	60035	128	Supplies - Housekeeping			
			Sales Tax	41086	1,490.00	
			<b>Allocate Sales Tax</b>			
2	20601	175,145.87	Accrued PTO			
			Salaries - Clerical	41002	2,025.46	
			Salaries - Accounting	41003	7,671.85	
			Salaries - Social Service	41004	6,684.68	
			Salaries - Maintenance	41006	6,081.43	
			Salaries - Staff Development	41008	2,809.48	
			Salaries - RN	45001	13,617.35	
			Salaries - LPN	45002	10,339.35	
			Salaries - CNA	45003	43,618.45	
			Salaries -ADON	45004	1,273.81	
			Salaries - DNS	45005	6,107.12	
			Infection Control	45010	822.87	
			Salaries - Nursing Administration	45011		
			Salaries - MDS	45017	1,155.22	
			Salaries - Chefs/Cooks	50002	11,559.76	
			Salaries - Dietary Aid, Dishwasher	50003	12,396.91	
			Salaries - Food Service Suprv	50004	2,053.58	
			Salaries - Laundry	55001	1,805.31	
			Salaries - Housekeeping	60001	9,315.22	
			Houskeeping Supervisor	60002	5,532.16	
			Salaries - Recreation	65001	9,078.11	
			Salaries - PT Tech	70062	99.63	
			Physical Theraphy Assist	70065	5,624.79	
			Physical Therapist	70067	4,701.97	
			Certified OT	70070	5,796.06	
			Salaries- OT	70072	4,020.36	
			Speech Therapist	70075	954.94	
			<b>Reverse 12/16 PTO Accrual</b>			
3	41002	737.66	Salaries - Clerical			
	41003	9,463.21	Salaries - Accounting			
	41004	5,258.02	Salaries - Social Service			
	41006	4,537.41	Salaries - Maintenance			
	41008	1,969.72	Salaries - Staff Development			
	45001	23,506.25	Salaries - RN			
	45002	9,333.71	Salaries - LPN			
	45003	54,591.96	Salaries - CNA			
	45004	2,575.92	Salaries - ADNS			
	45005	6,461.94	Salaries - DNS			
	45010		Salaries - Infection Control			
	45011	1,573.35	Salaries - Nursing Admin			
	45017	629.06	Salaries - MDS			
	50002	13,192.05	Salaries - Chef, Cooks			
	50003	14,155.33	Salaries - Dietary Aid, Dishwasher			
	50004		Salaries - Food Service Suprv			
	55001	2,875.31	Salaries - Laundry			
	60001	11,348.71	Salaries - Housekeeping			
	60002	6,874.80	Salaries - Housekeeping Supervisor			
	65001	10,056.15	Salaries - Recreation			
	70060	3,703.84				
	70062	52.44	Salaries - PT Tech			
	70065	1780.02	Salaries - Physical Therapy Assistant			
	70067	6506.42	Salaries - Physical Therapist			
	70070	3838.30	Salaries - Certified Occupational Therapist			

	70072	8372.95	Salaries - Occupational Therapist		
	70075	1750.79	Salaries - Speech Therapist		
			Accrued PTO	20601	205,145.32
			<b>Accrue 9/30/17 PTO</b>		
4	70070	696.56			
				20200	696.56
			<b>Shared issue Adj</b>		
5	41002	23,907.51			
				45010	1,910.53
				45011	21,996.98
			<b>Payroll</b>		
6	41027	808.29	Corporate Management Fee		
			Due Affiliate - Corporate	20200	808.29
			<b>Allocate Interest Income</b>		
7	15502	1,596.35	Movable Equipment		
			Nonmovable Equipment	15501	1,596.35
	17001	1,147.00	Accum Deprec - NME		
			Retained Earnings	28000	1,147.00
	17002	20,650.00	Accum Deprec - ME		
			Retained Earnings	28000	20,650.00
	17005	12,665.00	Accum Deprec - LHI		
			Retained Earnings	28000	12,665.00
	28000	1,124.00	Retained Earnings		
			Depreciation of Movable Equipment	79011	1,124.00
			<b>Adjust Deprec to Actual</b>		
8	50030	2,282.50	Consultant Fee - Dietary		
			Purchased Services - Dietary	50035	2,282.50
			<b>To Reclass RD Nutrition to the correct Account</b>		
9	41028	29,298.00	Healthport Indirect		
			Purchased Services - HPS (RN-CCNH)	45022	29,298.00
			<b>To Reclass Healthport Indirect</b>		
10	41037	1,750.00	Consulting Fees - Other		
			Purchase Service - Other	45041	1,750.00
			<b>To Reclass Wound Consultant</b>		
11			Salaries - Clerical	41002	252.35
			Salaries - Accounting	41003	435.57
			Salaries - Social Service	41004	423.42
			Salaries - Maintenance	41006	436.16
			Salaries - Staff Development	41008	140.18
			Salaries - RN	45001	5,825.86
			Salaries - LPN	45002	8,524.64
			Salaries - CNA	45003	6,685.41
			Donations	45004	144.00
			Sales Tax	45005	1,144.00
			Salaries - Infection Control	45010	41.33
			Salaries - L.P.N. (CCNH)	45011	149.29
			Inactive Salaries (see A/C 70046)	45017	399.50
			Salaries - Chef, Cooks	50002	536.78
			Salaries - Dietary Aid, Dishwasher	50003	1,428.57
			Salaries - Food Service Suprv	50004	144.00
			Salaries - Laundry	55001	153.05
			Salaries - Housekeeping	60001	1,056.84
			Purchased Service - Laundry	60002	173.55
			Laundry Supplies	65001	428.68
			Dental Service	70062	117.83
	20501	28,641.01	Accrued Payroll		
			<b>Accrue Wage Enhancement</b>		

		506,347.41	<b>TOTALS</b>		506,347.41	
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0.00

506347.44

(0.03)

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Facility: Hewitt Health & Rehabilitation Center  
 Cost Year 9/30/2017  
 Reconciliation of Revenue, Expenses, Balance Sheet

	<b><u>Expenses</u></b>	<b><u>Revenue</u></b>	<b><u>Assets</u></b>
Per Trial Balance	12,818,255	11,982,855	2,216,036
Per Cost Report	12,810,300	11,982,855	2,387,305
<b>Difference</b>	<b>7,955</b>	<b>0</b>	<b>171,269</b>
21037-21060 - Payroll W/H			36,344
20218 - Due Affiliate			121,752
78010 - Owners Salary	7,955		
1040X - Exchange			13,172
<b>Difference</b>	<b>7,955</b>	<b>0</b>	<b>171,269</b>
	0	0	0

## **Liabilities**

2,323,204

2,494,473

**171,269**

36,344

121,752

13,172

**171,268**

0