

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) Cook Willow Convalescent Hospital, Inc.	
Address (No. & Street, City, State, Zip Code) 81 Hillside Ave., Plymouth, CT 06782	
Type of Facility Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)                      (RHNS)	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 932-C	RHNS	(Specify)	Medicare Provider 07-5349
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Medicaid Provider Numbers:	CCNH 7226948	RHNS	ICF-IID
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**For Department Use Only**

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

### General Information

Name of Facility (as licensed) Cook Willow Convalescent Hospital, Inc.	License No. 932-C	Report for Year Ended 9/30/2018	Page 1	of 37
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#### Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Cook Willow Convalescent Hospital, Inc. [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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) Jennesa LeClair			Printed Name (Owner) Susan MacDonald		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Cook Willow Convalescent Hospital, Inc.	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 81 Hillside Ave., Plymouth, CT 06782				
Report Prepared By CJLC LLC	Phone Number 860-610-9009	Date 4/29/2019		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-283-8208		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) Cook Willow Convalescent Hospital, Inc.		Address (No. & Street, City, State, Zip) 81 Hillside Ave., Plymouth, CT 06782		
License Numbers:	CCNH 932-C	RHNS	(Specify)	Medicare Provider No. 07-5349
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 Jennesa LeClair		Nursing Home Administrator's License No.:	1883	
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 Cook Willow Convalescent Hospital, Inc.	License No. 932-C	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Cook Willow Convalescent Hospital, Inc.	81 Hillside Ave., Plymouth, CT 06782	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Susan MacDonald	61 Maple Ave., Plymouth, CT 06782	resident/Directo	100	
Walter MacDonald	61 Maple Ave., Plymouth, CT 06782	Vice President		
Jennesa LeClair	210 West Hill Rd., Thomaston, CT 06787	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Susan MacDonald	61 Maple Ave., Plymouth, CT 06782	resident/Directo	100	





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

Name of Facility Cook Willow Convalescent Hospital, Inc.	License No. 932-C	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
See Attached		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

Cook Willow Convalescent Hospital, Inc.

9/30/2018

Related Party Transactions

Name of Related Individual or Company	Business Address	Also Provides Goods / Services to Non-Related Parties	Description of Goods / Services Provided	Where Costs are Included in Annual Report Page# / Line#	Cost Reported	Actual Cost to the Related Party
Cook Willow Realty	81 Hillside Avenue, Plymouth CT 06782	No	Rent	22/9	507,657	507,657
	Percentage Non-Related	0.00%				
Cook Willow Realty	81 Hillside Avenue, Plymouth CT 06782	No	Insurance	27/Various	81,395	81,395
	Percentage Non-Related	0.00%				
Cook Willow Realty	81 Hillside Avenue, Plymouth CT 06782	No	Real Estate & Property Taxes	22/10a	72,733	72,733
	Percentage Non-Related	0.00%				
Cooks Home Health	81 Hillside Avenue, Plymouth CT 06782	Yes	Cell Phone	15/1h2	206	206
	Percentage Non-Related	0.00%				
Cooks Home Health	81 Hillside Avenue, Plymouth CT 06782	Yes	Recreation	20/5i	494	494
	Percentage Non-Related	0.00%				
Cooks Home Health	81 Hillside Avenue, Plymouth CT 06782	Yes	Supplies	20/5j	356	356
	Percentage Non-Related	0.00%				
Cooks Home Health	81 Hillside Avenue, Plymouth CT 06782	Yes	Resident Transportation	20/5d	2,404	2,404
	Percentage Non-Related	0.00%				
Cooks Home Health	81 Hillside Avenue, Plymouth CT 06782	Yes	Nursing Equipment	20/5c	27	27
	Percentage Non-Related	0.00%				
Cooks Home Health	81 Hillside Avenue, Plymouth CT 06782	Yes	Maint Supplies	22/6a	404	404
	Percentage Non-Related	0.00%				
Pine Hill Building	42 South St. Plymouth, CT 06782	Yes	Grounds Maintenance	22/6f	8,378	8,378
	Percentage Non-Related	0.00%				
Various			Multiple Loans and Receivables	32/D6	1,015,411	1,015,411
	Percentage Non-Related	0.00%				

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Cook Willow Convalescent Hospital, Inc.	License No. 932-C	Report for Year Ended 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				

## 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 Cook Willow Convalescent Hospital, Inc.			License No. 932-C		Report for Year Ended 9/30/2018		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						
NA	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" 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 Cook Willow Convalescent Hospit	License No. 932-C	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 CJLC LLC 2 A/R Solutions 3 4	Address (No. & Street, City, State, Zip Code) 225 Pitkin Street, East Hartford, CT 06108 PO Box 592 Wallingford, CT 06492
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Services Provided by This Firm (*describe fully*)

1 Medicaid and Medicare Cost Report, Accounting Services, Tax Services	\$	6,250
2 AR Services	\$	2,040
3	\$	
4	\$	
		Charge for Services Provided
		\$ 8,290

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 1 Murtha Cullina 2 Robert A Zeigler 3 4 5	Telephone Number 860-240-600 860-793-1506
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Address (*No. & Street, City, State, Zip Code*)  
 1 185 Asylum St, Hartford CT  
 2 58 E Main St, Plainville, CT  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 Collections	\$	5,586
2 Employee Issues	\$	1,015
3	\$	
4	\$	
5	\$	
		Charge for Services Provided
		\$ 6,601

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		License No.			Report for Year Ended				Page	of			
Cook Willow Convalescent Hospital, Inc.		932-C			9/30/2018				8	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	60	60			60	60			60	60			
B. On last day of THIS report period	60	60			60	60			60	60			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	49	49			49	49			55	55			
B. As of midnight of THIS report period	59	59			55	55			59	59			
3. Total Number of Days Care Provided During Period													
A. Medicare	814	814			563	563			251	251			
B. Medicaid (Conn.)	15,706	15,706			11,450	11,450			4,256	4,256			
C. Medicaid (other states)													
D. Private Pay	2,473	2,473			1,801	1,801			672	672			
E. State SSI for RCH													
F. Other (Specify) Insurance	694	694			546	546			148	148			
G. Total Care Days During Period (3A thru F)	19,687	19,687			14,360	14,360			5,327	5,327			
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>	19,687	19,687			14,360	14,360			5,327	5,327			

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

Name of Facility Cook Willow Convalescent Hospital, Inc.			License No. 932-C			Report for Year Ended 9/30/2018			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR					
No. of Residents	6	44		9									
Per Diem Rate													
a. One bed rm.	RUGS	229.80		325.00									
b. Two bed rms.				290.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									1,175	1,175			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									193	193			
2. Restorative Treatments													
C. Other													
D. <b>Total Physical Therapy Treatments</b>									1,368	1,368			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									93	93			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									6	6			
2. Restorative Treatments													
C. Other													
D. <b>Total Speech Therapy Treatments</b>									99	99			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,230	1,230			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									117	117			
2. Restorative Treatments													
C. Other													
D. <b>Total Occupational Therapy Treatments</b>									1,347	1,347			

### Report of Expenditures - Salaries & Wages

Name of Facility Cook Willow Convalescent Hospital, Inc.	License No. 932-C	Report for Year Ended 9/30/2018	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)	49,061	1,790				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	80,641	2,720				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	100,260	3,466				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	13,740	558				
c. Dietary Workers	229,040	18,421				
6. Housekeeping Service						
a. Head Housekeeper	25,622	1,718				
b. Other Housekeeping Workers	83,332	7,223				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	69,798	4,231				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	57,837	4,893				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	120,625	1,926				
b. RN						
1. Direct Care	440,914	12,362				
2. Administrative**	127,705	3,210				
c. LPN						
1. Direct Care	400,999	12,933				
2. Administrative**						
d. Aides and Attendants	731,531	46,765				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	49,219	2,891				
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	42,887	1,920				
n. Marketing						
o. Other (Specify) See Attached Schedule	31,860	1,938				
<i>A-13. Total Salary Expenditures</i>	2,655,070	128,965				

\* 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
Ward Clerk	\$ 31,860	1,938				
<b>Total</b>	\$ 31,860	1,938	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

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

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Cook Willow Convalescent Hospital, Inc.				932-C	9/30/2018			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Susan MacDonald 3/1/18-9/30/18	49,061				Owner / General Oversight	1,790	A1			
<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>										
Jenessa LeClair	32,474				Office Manager	1,028	A4			
Ernie LeClair	46,546				Maintenance	2,485	A7b			
Walter MacDonald	6,966				Office	466	A4			

\* 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	
Cook Willow Convalescent Hospital, Inc.				932-C	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Susan MacDonald 10/1/17-2/28/18	34,618				Administrator	1,263	A2			
Jennessa LeClair 3/1/18-9/30/18	46,023				Administrator	1,457	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.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Cook Willow Convalescent Hospital, Inc.	932-C	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	8,220	205				
2. Dentist	3,582	50				
3. Pharmacist	4,935	49				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	109,595	2,207				
b. Other						
6. Social Worker	300	6				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	21,550	166				
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	50,250	516				
b. Other						
10. Occupational Therapist						
a. Resident Care	82,975	1,994				
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						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>281,406</b>	<b>5,193</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		License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital, Inc.		932-C	9/30/2018	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Laura Koski, RD 842 Clark Ave, Bristol, CT 06010	Dietary Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. David Delucia 134 Grandview Ave., Waterbury, CT 06708	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
OnmiCare, Inc. Cincinnati, OH	Pharmacy	<input type="radio"/>	<input checked="" type="radio"/>		
Health Drive Medical and Dental 85 Barnes Rd., Suite 207, Wallingford, CT 06492	Podiatrist / Audiology / Hearing	<input type="radio"/>	<input checked="" type="radio"/>		
Precision Rehab. 62 Ridge Rd., Terryville, CT 06786	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital, Inc.	932-C	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 75,635	75,635		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 51,563	51,563		
4. Social Security (F.I.C.A.)	\$ 195,776	195,776		
5. Health Insurance	\$ 193,404	193,404		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 10,726	10,726		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 4,466	4,466		
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*	\$			
d. Accounting and Auditing	\$ 8,290	8,290		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 6,601	6,601		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$ 38,372	38,372		
g. Office Supplies	\$ 8,646	8,646		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 10,092	10,092		
2. Cellular Phones	\$ 3,824	3,824		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$ 611	611		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 382,732	382,732		
<b>Subtotal</b>	\$ 990,738	990,738		

\* 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**

Cook Willow Convalescent Hospital, Inc.  
9/30/2018

**Schedule of Other Employee Benefits**

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

-----

**Schedule of Other Taxes**

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

-----

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital, Inc.	932-C	9/30/2018	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	990,738	990,738		
i. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$	4,359	4,359	
4. Employee Travel	\$	2,318	2,318	
5. Education Expenses Related to Seminars and Conventions	\$	3,660	3,660	
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	5,512	5,512	
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	3,297	3,297	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	(306)	(306)	
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	\$	1,982	1,982	
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	5,754	5,754	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$	1,529	1,529	
10. Contributions*** See Attached Schedule	\$	845	845	
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	4,760	4,760	
12. Administrative Management Services**	\$			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	88,958	88,958	
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$</b>	<b>1,113,405</b>	<b>1,113,405</b>	

\* 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)
Promotional Advertising	\$ (306)		
<b>Total Other Advertising</b>	\$ (306)	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 4,744		
Rotary	\$ 62		
ALTCFM	\$ 170		
AANAC	\$ 183		
ACHCA	\$ 595		
<b>Total Dues</b>	\$ 5,754	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
Contributions	\$ 845		
<b>Total Contributions</b>	\$ 845	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
LICENSES, FEES	\$ 2,090		
LATE CHARGES	\$ 10,602		
PAYROLL PROCESSING	\$ 17,421		
BANK CHARGES	\$ 2,160		
OTHER ADMINISTRATIVE EXPENSE	\$ 830		
HIRING COSTS	\$ 3,051		
COMPUTER EXPENSES	\$ 52,803		
<b>Total Other Administrative and General</b>	\$ 88,958	\$ -	\$ -

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

Name of Facility Cook Willow Convalescent Hospital, Inc	License No. 932-C	Report for Year Ended 9/30/2018	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital, Inc.		932-C	9/30/2018	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 298,659	298,659			
2. Non-Food Supplies	\$ 23,099	23,099			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) _____	\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 321,758</b>	<b>321,758</b>			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input 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 checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify cost.
L. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes	<input 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 checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify cost.
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital, Inc.		932-C	9/30/2018	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$	2,163	2,163		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) Supplies	\$	13,754	13,754		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>15,917</b>	<b>15,917</b>		
<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.  
 \*\*\* 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
Cook Willow Convalescent Hospital, Inc.		932-C	9/30/2018		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	29,496	29,496		
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. \$	213	213		
C. Other ( <i>Specify</i> )			\$			
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>			\$ 29,709	29,709		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	58,727	58,727		
b.	Medicine Cabinet Drugs	\$	23,649	23,649		
c.	Medical and Therapeutic Supplies	\$	75,775	75,775		
d.	Ambulance/Limousine***	\$	2,504	2,504		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	7,961	7,961		
f.	X-rays and Related Radiological Procedures***	\$	(1,675)	(1,675)		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	35	35		
i.	Recreation	\$	13,040	13,040		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	36,756	36,756		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>			\$ 216,771	216,771		

\* 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>
IV THERAPY EXPENSE	\$ 6,355		
URINARY INCONTINENCE	\$ 22,083		
OUTSIDE MED SERVICES MED A	\$ 5,643		
MANAGED CARE/HMO	\$ 2,675		
<b>Total Other Resident Care</b>	\$ 36,756	\$ -	\$ -

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

Name of Facility Cook Willow Convalescent Hospital, Inc.			License No. 932-C	Report for Year Ended 9/30/2018	Page of 21   37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
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		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Cook Willow Convalescent Hospital, Inc.	932-C	9/30/2018			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	28,114	28,114			
b. Heat	\$	28,733	28,733			
c. Light & Power	\$	63,063	63,063			
d. Water	\$	43,968	43,968			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$	19,077	19,077			
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$</b>	<b>182,954</b>	<b>182,954</b>			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$	51	51			
b. Building & Building Improvements	\$	144,613	144,613			
c. Non-Movable Equipment	\$	6,321	6,321			
d. Movable Equipment	\$	37,824	37,824			
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$</b>	<b>188,809</b>	<b>188,809</b>			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$	27,779	27,779			
c. Leasehold Improvements	\$	9,126	9,126			
d. Other <i>(Specify)</i>	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>	<b>36,905</b>	<b>36,905</b>			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	507,657	507,657			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	72,733	72,733			
c. Personal property taxes	\$	8,386	8,386			
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$</b>	<b>814,491</b>	<b>814,491</b>			

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



**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
GARBOLOGIST	\$ 9,982		
GROUND MAINT	\$ 9,095		
<b>Total Other Repairs and Maintenance</b>	\$ 19,077	\$ -	\$ -

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### Depreciation Schedule

Name of Facility Cook Willow Convalescent Hospital, Inc.				License No. 932-C		Report for Year Ended 9/30/2018			Page 23	of 37			
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
<b>A. Land Improvements</b>													
1. Acquired prior to this report period				3,509		3,509	3,268			51			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal											51		
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period				5,413,714		5,413,714	4,065,477			144,613			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal											144,613		
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period				76,600		76,600	56,949			6,321			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal											6,321		
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2005 Chevy Trailblazer					X	1	2007	20,610	20,610		5		
b. 2014 Ford Explorer					X	5	2015	44,851	44,851		5	8,970	
c. 2016 Ford F250 W/Plow				X		11	2015	48,916	48,916		5	9,783	
d. 2006 Ford E350					X	10	2015	14,000	14,000		5	2,800	
2. Movable Equipment													
a. Acquired prior to this report period						Var	Var	685,637	685,637		Var	10,656	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)								31,550				5,615	
D-3. Subtotal													37,824
<b>E. Total Depreciation</b>													188,809

Cook Willow Convalescent Hospital, Inc.  
9/30/2018

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>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<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>				
10/1/2017	Copier	\$ 11,475	5	\$ 2,295
11/16/2017	Chairs	\$ 6,247	5	\$ 1,145
11/22/2017	Floor Scrubber	\$ 8,177	5	\$ 1,499
12/8/2017	Snow Blower	\$ 1,275	5	\$ 213
1/31/2018	Slicer	\$ 1,499	5	\$ 225
3/9/2018	Hot Food Table	\$ 1,409	5	\$ 164
7/11/2018	Fire Door	\$ 1,468	5	\$ 73
<b>Total additions for Movable Equipment</b>		\$ 31,550		\$ 5,615 *
<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>				
<b>Total additions for Leasehold Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

## Amortization Schedule\*

Name of Facility			License No.		Report for Year Ended			Page	of
Cook Willow Convalescent Hospital, Inc.			932-C		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. HUD Mortgage Acq Fees - New	9	2001	30 Yrs	329,805	176,812			10,994	
2. HUD Mortgage Acq Fees - Extension	9	2001	30 Yrs	453,482	243,116			15,116	
3. Extension Fees	12	2002	30 Yrs	50,070	26,286			1,669	
B-4. Subtotal									27,779
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Var	207,735	111,581			9,126	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									9,126
<b>D. Total Amortization</b>									36,905

\* 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 Cook Willow Convalescent Hospital,	License No. 932-C	Report for Year Ended 9/30/2018	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	07/30/74			
2. Date Structure Completed	07/30/74			
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure	07/30/74			
5. Total Licensed Bed Capacity	60			
6. Square Footage	34,196			
7. Acquisition Cost				
a. Land	19,780			
b. Building	95,220			
<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)	Fixed			
b. Date Mortgage Obtained	08/20/10			
c. Interest Rate for the Cost Year	4.85%			
d. Term of Mortgage (number of years)	27			
e. Amount of Principal Borrowed	3,987,600			
f. Principal balance outstanding as of	3,284,302			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

**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
Cook Willow Convalescent Hospital		932-C	9/30/2018			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$				

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Cook Willow Convalescent Hospi		932-C		9/30/2018		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	2,063	2,063	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	2,063	2,063	
14. Insurance							
a. Insurance on Property (buildings only)				\$	81,395	81,395	
b. Insurance on Automobiles				\$	4,298	4,298	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	85,693	85,693	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	5,719,237	5,719,237	



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital, Inc.				932-C	9/30/2018	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.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	10A	Occupational Therapy	\$ 82,975	82,975		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting	\$ 5,586	5,586		
10a.			Legal	\$			
11.			Telephone	\$			
12.	15	1h.2	Cellular Telephone	\$ 2,744	2,744		
13.	15	1f	Life insurance premiums on the life of Owners, Partners, Operators	\$ 38,372	38,372		
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.	16	16.1	Automobile Expense (e.g. personal use)	\$ 2,756	2,756		
18.	16	m3	Unallowable Advertising *	\$ (306)	(306)		
19.	15	k1	Income Tax / Corporate Business Tax	\$ 611	611		
20.	16	m9	Fund Raising / Contributions	\$ 845	845		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 11,432	11,432		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$ 9,805	9,805		
<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)				\$ 154,819	154,819		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	LATE CHARGES	\$ 10,602		
16	m13	OTHER ADMINISTRATIVE EXPENSE	\$ 830		
<b>Total Other A&amp;G Adjustments</b>			\$ 11,432	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Cook Willow Convalescent Hospital, Inc.			932-C	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 154,819	154,819		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$ 58,727	58,727		
28.			Ambulance/Limousine	\$ 2,504	2,504		
29.			X-rays, etc	\$ (1,675)	(1,675)		
30.			Laboratory	\$ 35	35		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$ 7,961	7,961		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 14,673	14,673		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 13,862	13,862		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$ 4,475	4,475		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 4,412	4,412		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 259,793	259,793		

\*\*\* 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.

Cook Willow Convalescent Hospital, Inc.  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV THERAPY EXPENSE	\$ 6,355		
20	5j	OUTSIDE MED SERVICES MED A	\$ 5,643		
20	5j	MANAGED CARE/HMO	\$ 2,675		
<b>Total Other Ancillary Costs</b>			\$ 14,673	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Motor Vehicle Depreciation	\$ 13,862		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 13,862	\$ -	\$ -

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Apartment Allocation	\$ 3,847		
		Meals on Wheels Allocation	\$ 565		
<b>Total Other Property Adjustments</b>			\$ 4,412	\$ -	\$ -

**Cook Willow Convalescent Hospital**  
**9/30/2018**  
**Apartment Calculation**

**Apartment Allocation Percentage**

Total Square Footage of Facility and Apartments	42,541
Apartment Square Footage	1,990
Apartment Space as a % of Total Space	4.68%

**Expenses**

<b>A&amp;G</b>	Heat	28,733	
	Light and Power**	31,531	
	Water**	21,984	
	Total	82,248	
	Apartment Allocation	4.68%	
	Unallowable Amount	3,847	<b>Page 29 / Line 39</b>

**Capital**

Property Insurance Only (No Liab)	15,259	
Real Estate Taxes	72,733	
Total	87,992	
Apartment Amount	4.68%	
Unallowable Amount	4,116	<b>Page 29 / Line 37</b>

<b>Total Disallowed Expenses</b>	7,964	7,964
----------------------------------	-------	-------

\*\* Light & Power and Water expenses are reduced by 50% prior to allocation as the utilization of water and electricity has little correlation to square footage. The apartments have no laundry services or air conditioning compared to the nursing facility with commercial washers and dryers, large kitchen and greater electricity usage through air conditioning and various medical equipment.

**Cook Willow Convalescent Hospital**  
**9/30/2018**  
**Meals On Wheels Calculation**

**Calculation of Meals**

Facility			
Resident Days		19,693	
Meals per day		3	
Meals per year		59,079	
Employee meals per year		16,121	
MOW meals per year		25,328	
2 snacks equal 1 meal per year		19,693	
Total dietary meals per year		120,221	
Total Square Footage of Facility		40,551	
Square Footage of the Kitchen		824	
Kitchen Space as a % of Total Space		2.03%	
Total meals served		120,221	
MOW meals		25,328	
MOW as % of dietary		21.07%	
MOW Allocation of Kitchen Space		0.43%	
<b>Expenses</b>			
<b>A&amp;G</b>	Heat	28,733	
	Light and Power	63,063	
	Water	43,968	
	Less: Apartment Allocation	(3,847)	
	Total	131,917	
	MOW Allocation	0.43%	
	Unallowable Amount	565	Page 29 / Line 39
<b>Capital</b>	Property Insurance	15,259	
	Real Estate Taxes	72,733	
	Less Apartment Amount	(4,116)	
	Total	83,876	
	MOW Allocation	0.43%	
	Unallowable Amount	359	Page 29 / Line 37
<b>Diretary</b>	1/2 Cook & 1/2 Aide @ Ave Wage	23,920	
	Dietary Fringes	4,683	*
	Raw Food	17,938	
	Total	46,541	
	Meal Served Allocation	21.07%	
		9,805	Page 28 / Line 24
Total Disallowance Expenses		10,729	10,729
	*Fringe benefit calculation:		
	Total Fringe	519,798	
	Total Salaries	2,655,070	
		19.58%	

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

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
Cook Willow Convalescent Hospital, Inc	932-C	9/30/2018		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> )	\$ 4,517,560	4,517,560			
b. Medicaid Room and Board Contractual Allowance **	\$ (988,186)	(988,186)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 370,629	370,629			
b. Medicare Room and Board Contractual Allowance **	\$ 28,029	28,029			
4. a. Private-Pay Residents and Other	\$ 1,033,506	1,033,506			
b. Private-Pay Room and Board Contractual Allowance **	\$ 71,164	71,164			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 44,664	44,664			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 13,711	13,711			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$ 1,146	1,146			
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 120,900	120,900			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 106,588	106,588			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 35,790	35,790			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 19,771	19,771			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 126,823	126,823			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 69,467	69,467			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (185,227)	(185,227)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (106,936)	(106,936)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 5,279,400	5,279,400			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 75,477	75,477			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 5,973	5,973			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ (894)	(894)			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 80,556	80,556			
<b>VI. Total All Revenue</b> (III +V)	\$ 5,359,956	5,359,956			

\* 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)
	X-RAY - MEDICARE A	\$ 402		
	LAB - MEDICARE A	\$ 6,514		
	CONT ALW MEDICARE A	\$ (178,318)		
	CONT ALW ANCILL MEDICARE B	\$ (13,825)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (185,227)	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
	IV THERAPY - EVERCARE	\$ 175		
	X-RAY - INSURANCE	\$ 1,199		
	LAB - INSURANCE	\$ 1,472		
	LAB -EVERCARE	\$ 12,224		
	CONT ALW ANCILL INSURANCE	\$ (126,745)		
	CONT ALW ANCILL EVERCARE	\$ (3,662)		
	EVERCARE DIVIDENDS	\$ 8,400		
<b>Total Other Resident Revenue</b>		\$ (106,936)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
31 A1	Interest Income	194,598	\$ 5,973		
<b>Total Interest Income</b>			\$ 5,973	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	MISC. REVENUE	\$ (894)		
<b>Total Other Revenue</b>		\$ (894)	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital, Inc.	932-C	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	234,027
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,108,799
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	4,807
5. Prepaid Expenses			\$	6,870
a. PREPAID INSURANCE	1,646			
b. PREPAID INTEREST	174			
c. PREPAID PERSONAL PROP TAXES	5,050			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	71,410
WEBSTER RECEIVABLE	71,410			
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,425,913
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	3,509	\$	191
	Accum. Depreciation	3,318		Net
3. Buildings	*Historical Cost		\$	
	Accum. Depreciation			Net
4. Leasehold Improvements	*Historical Cost	207,734	\$	87,027
	Accum. Depreciation	120,707		Net
5. Non-Movable Equipment	*Historical Cost	76,600	\$	13,330
	Accum. Depreciation	63,270		Net
6. Movable Equipment	*Historical Cost	717,187	\$	145,878
	Accum. Depreciation	571,309		Net
7. Motor Vehicles	*Historical Cost	128,377	\$	40,184
	Accum. Depreciation	88,192		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(7,854)
Book vs Cost Report		(7,854)		
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	278,756

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital, Inc.	932-C	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	1,704,670
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	96,281
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	5,413,714		
	Accum. Depreciation	4,210,090	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	1,299,905
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	359,364
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> )			\$	1,015,411
Name and Address		Amount	Loan Date	
Various		1,015,411	Various	
7. Other Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	1,374,775
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	4,379,350

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

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
		NOTE PAYABLE UNITED BANK	\$ (1,617)
		NOTE PAYABLE VALUE HEALTH	\$ 4,934
		NOTE PAYABLE - HUNTINGTON N.B.	\$ 17,346
		Note Payable - Citizens	\$ 27,230
<b>Total Notes Payable</b>			\$ 47,893

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

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

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital, Inc.		932-C	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,406,294
2. Notes Payable ( <i>itemize</i> )				\$	47,893
_____					
_____					
See Schedule					47,893
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> )				\$	250,024
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	45,092
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> )				\$	207,796
ACCRUED WATER & SEWER			38,907		
DUE TO MEDICAID USER FEE			168,889		
_____					
See Schedule					
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,957,098</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 Cook Willow Convalescent Hospital, Inc.	License No. 932-C	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount
Total Brought Forward:				1,957,098
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
_____				
_____				
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,957,098

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital,	932-C	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	96,281
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	1,348,237
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			\$	387,143
6. Total Reserves			\$	1,831,661
<b>B. Net Worth</b>				
1. Owner's Capital			\$	1,820
2. Capital Stock			\$	515,923
3. Paid-in Surplus			\$	9,340
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	422,789
6. Gain or Loss for Period			\$	(359,282)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	590,590
<b>C. Total Reserves and Net Worth</b>			\$	2,422,251
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,379,350

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Convalescent Hospital, Inc.	932-C	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	757,890
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	5,359,956
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	5,719,237
D. Net Income or Deficit			\$	(359,282)
E. Balance			\$	398,608
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> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	398,608
				09/30/18



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

Name of Facility Cook Willow Convalescent Hospital, Inc.	License No. 932-C	Report for Year Ended 9/30/2018	Page 37	of 37
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<i>Check appropriate category</i>		
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)

**Preparer/Reviewer Certification**

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.

Signature of Preparer	Title	Date Signed

Printed Name of Preparer

CJLC, LLC

Address Address	Phone Number
225 Pitkin Street, East Hartford, CT 06108	860-610-9009

Annual Report Contact	Phone Number
annualreports@cjl.com	860-610-9009

Annual Report Contact Email Address

annualreports@cjl.com