

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Cook Willow Health & Rehabilitation Center, Inc.	
Address (No. & Street, City, State, Zip Code) 81 Hillside Ave., Plymouth, CT 06782	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Cook Willow Health & Rehabilitation Center, Inc.	932-C	9/30/2022	1	37

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 Health & Rehabilitation Center, Inc. [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Cook Willow Health & Rehabilitation Center, Inc.	Period Covered:	From 10/1/2021	To 9/30/2022	
Address of Facility 81 Hillside Ave., Plymouth, CT 06782				
Report Prepared By CJLC LLC	Phone Number 860-610-9009	Date 2/15/2022		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-283-8208		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Cook Willow Health & Rehabilitation Center, 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.				
Administrator				
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 Health & Rehabilitation Center,	License No. 932-C	Report for Year Ended 9/30/2022	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
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	President/Director	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	President/Director	100	

**General Information and Questionnaire
 Individual Proprietorship**

Name of Facility Cook Willow Health & Rehabilitation Center, Inc.	License No. 932-C	Report for Year Ended 9/30/2022	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility
N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Cook Willow Health & Rehabilitation Center, Inc.	License No. 932-C	Report for Year Ended 9/30/2022	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Cook Willow Realty	81 Hillside Ave., Plymouth, CT 06782	<input type="radio"/>	<input checked="" type="radio"/>		Rent	22/9	410,444	410,444
Cook Willow Realty	81 Hillside Ave., Plymouth, CT 06782	<input type="radio"/>	<input checked="" type="radio"/>		Insurance	27/14a	67,790	67,790
Cook Willow Realty	81 Hillside Ave., Plymouth, CT 06782	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate & Property Taxes	22/10b&c	104,980	104,980
Cook Willow Realty	81 Hillside Ave., Plymouth, CT 06782	<input checked="" type="radio"/>	<input type="radio"/>		Resident Transportation	20/5d	3,130	3,130
Various		<input type="radio"/>	<input checked="" type="radio"/>		Multiple Loans and Receivables	32/D6	1,304,954	1,304,954
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Cook Willow Health & Rehabilitation Center, Inc.	License No. 932-C	Report for Year Ended 9/30/2022	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.

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.

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 Health & Rehabilitation Center, Inc.			License No. 932-C		Report for Year Ended 9/30/2022		Page 6	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
N/A	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***

* 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 Health & Rehabilitati	License No. 932-C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 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
--------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------

Services Provided by This Firm (*describe fully*)

1 Medicaid and Medicare Cost Report, Accounting Services, Tax Services	\$ 15,300
2 AR Services	\$ 7,205
3	\$
4	\$
	Charge for Services Provided
	\$ 22,505

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 Martin Legal, PLLC 2 Murtha Cullina 3 Register of Probate Cumberland County 4 Seabourne & Malley, Attorneys 5	Telephone Number
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------

Address (*No. & Street, City, State, Zip Code*)
 1
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1	\$ 1,575
2 General issues	\$ 281
3 Collections	\$ 260
4	\$ (765)
5	\$
	Charge for Services Provided
	\$ 1,351

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 Cook Willow Health & Rehabilitation Center, Inc.			License No. 932-C		Report for Year Ended 9/30/2022				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	60	60			60	60						
B. On last day of THIS report period	60	60							60	60		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	57	57			57	57						
B. As of midnight of THIS report period	55	55							55	55		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,572	2,572			1,928	1,928			644	644		
B. Medicaid (Conn.)	14,868	14,868			11,181	11,181			3,687	3,687		
C. Medicaid (other states)												
D. Private Pay	1,726	1,726			1,159	1,159			567	567		
E. State SSI for RCH												
F. Other (Specify) Insurance	452	452			276	276			176	176		
G. Total Care Days During Period (3A thru F)	19,618	19,618			14,544	14,544			5,074	5,074		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	19,618	19,618			14,544	14,544			5,074	5,074		

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Schedule of Resident Statistics (Cont'd)

Name of Facility Cook Willow Health & Rehabilitation Center,			License No. 932-C			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	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	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	6		42			7							
Per Diem Rate													
a. One bed rm.	RUGS		230.00			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									2,224	2,224			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									4,133	4,133			
2. Restorative Treatments													
C. Other									1,346	1,346			
D. Total Physical Therapy Treatments									7,703	7,703			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									13	13			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									86	86			
2. Restorative Treatments													
C. Other									32	32			
D. Total Speech Therapy Treatments									131	131			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,625	1,625			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									3,270	3,270			
2. Restorative Treatments													
C. Other									914	914			
D. Total Occupational Therapy Treatments									5,809	5,809			

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Cook Willow Health & Rehabilitation Center, Inc.	932-C	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	48,103	2,239				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	100,105	2,636				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	96,858	4,884				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	341,462	21,757				
6. Housekeeping Service						
a. Head Housekeeper	33,185	1,855				
b. Other Housekeeping Workers	153,009	9,324				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	94,308	4,592				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	71,346	4,710				
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	156,926	2,814				
b. RN						
1. Direct Care	494,274	11,767				
2. Administrative**	135,070	3,323				
c. LPN						
1. Direct Care	477,610	14,425				
2. Administrative**						
d. Aides and Attendants	812,995	42,496				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	81,430	4,003				
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	51,335	2,116				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	38,949	2,021				
<i>A-13. Total Salary Expenditures</i>	3,186,964	134,962				

* 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
Unit Clerk	\$ 38,949	2,021				
Total	\$ 38,949	2,021	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

**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 Health & Rehabilitation Center, Inc.				932-C	9/30/2022				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Susan MacDonald	48,103				Owner / General Oversight	2,239	A1			
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).										
Ernie LeClair	57,202				Maintenance	2,340	A7b			
Walter MacDonald	9,026				Office	569	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 Health & Rehabilitation Center, Inc.				932-C	9/30/2022			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Jennesa LeClair	100,105				Administrator	2,636	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Cook Willow Health & Rehabilitation Center, Inc.	932-C	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	8,240	187				
2. Dentist	6,840	95				
3. Pharmacist	7,836	229				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	124,844	2,514				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	26,000	185				
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	8,751	90				
b. Other						
10. Occupational Therapist						
a. Resident Care	89,767	2,158				
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-13 Total Fees Paid in Lieu of Salaries	272,279	5,458				

* 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 Cook Willow Health & Rehabilitation Center, Inc.		License No. 932-C		Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Laura Koski, RD, 842 Clark Ave, Bristol, CT 06010	Dietary Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
Jong Gil Oh, IPC Healthcare 4605 Lankershim Blvd, Suite 617, North Hollywood, CT 91602	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"/>			
Diana M Lee LCSW	Social Work	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Health & Rehabilitation Center, Inc	932-C	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 121,402	121,402		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 47,757	47,757		
4. Social Security (F.I.C.A.)	\$ 236,284	236,284		
5. Health Insurance	\$ 259,304	259,304		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 9,537	9,537		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 5,905	5,905		
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	\$ 22,505	22,505		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 1,351	1,351		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$ 17,750	17,750		
g. Office Supplies	\$ 7,888	7,888		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 8,141	8,141		
2. Cellular Phones	\$ 3,786	3,786		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$ 2,240	2,240		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 350,172	350,172		
Subtotal	\$ 1,094,023	1,094,023		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Cook Willow Health & Rehabilitation Center, Inc.	932-C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	1,094,023	1,094,023			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 13,175	13,175			
4. Employee Travel	\$ 1,743	1,743			
5. Education Expenses Related to Seminars and Conventions	\$ 10,088	10,088			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 12,168	12,168			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 25,803	25,803			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 998	998			
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	\$ 1,757	1,757			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,084	4,084			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,818	1,818			
10. Contributions*** See Attached Schedule	\$ 200	200			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 15,237	15,237			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 63,985	63,985			
C-14 Total Administrative & General Expenditures	\$ 1,245,078	1,245,078			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising	\$ 998		
Total Other Advertising	\$ 998	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 3,844		
ICNC	\$ 155		
ALTCRM	\$ 85		
Total Dues	\$ 4,084	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donation	\$ 200		
Total Contributions	\$ 200	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Fines and Penalties	\$ 2,689		
Computer Expense	\$ 46,439		
Licenses, Fees	\$ 2,674		
Payroll Processing	\$ 8,593		
Bank Charges	\$ 1,638		
Other Administrative Expense	\$ (745)		
Credit Card Fees	\$ 38		
Hiring Costs	\$ 2,659		
Total Other Administrative and General	\$ 63,985	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Cook Willow Health & Rehabilitation Ce	License No. 932-C	Report for Year Ended 9/30/2022	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 #
N/A			

*** 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 Cook Willow Health & Rehabilitation Center, Inc.		License No. 932-C	Report for Year Ended 9/30/2022	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	370,995	370,995		
2. Non-Food Supplies	\$	33,664	33,664		
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$	404,659	404,659	
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D?		<input checked="" type="radio"/> Yes	<input type="radio"/> No		
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?		<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.
K. Is any revenue collected from these people?		<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					30/IV1
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?		<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.
N. Is any revenue collected from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Cook Willow Health & Rehabilitation Center, Inc.		932-C	9/30/2022		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*	Lbs.					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$					
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.					
	Amt. \$					
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.					
	Amt. \$					
4. Repair and/or purchase of linens.***	Lbs.					
	Amt. \$	1,387	1,387			
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$					
c. Other (<i>Specify</i>)	\$	8,956	8,956			
3D. Total Laundry Expenditures (3a + b + c)	\$	10,343	10,343			
3E. Laundry Questionnaire						
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.			
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.			
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)					

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Cook Willow Health & Rehabilitation Center, I		932-C	9/30/2022		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	38,541	38,541		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	38,541	38,541		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	91,362	91,362		
b.	Medicine Cabinet Drugs	\$	25,669	25,669		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	3,130	3,130		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	6,490	6,490		
f.	X-rays and Related Radiological Procedures***	\$	283	283		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	(49)	(49)		
i.	Recreation	\$	12,563	12,563		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	122,208	122,208		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	261,656	261,656		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Nursing Seminars	\$ 125		
IV Consult Med A	\$ 812		
IV Therapy Expense	\$ 1,315		
Urinary Incontinence	\$ 35,125		
Nursing Supplies	\$ 63,692		
Outside Med Services Med A	\$ 16,159		
Managed Care/HMO	\$ 4,980		
Total Other Resident Care	\$ 122,208	\$ -	\$ -

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

Name of Facility Cook Willow Health & Rehabilitation Center, Inc.			License No. 932-C		Report for Year Ended 9/30/2022			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
N/A		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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 Health & Rehabilitation Center,	932-C	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 40,800	40,800				
b. Heat	\$ 36,575	36,575				
c. Light & Power	\$ 59,585	59,585				
d. Water	\$ 48,535	48,535				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 32,467	32,467				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 217,963	217,963				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 7,742	7,742				
b. Building & Building Improvements	\$ 144,613	144,613				
c. Non-Movable Equipment	\$ 7,926	7,926				
d. Movable Equipment	\$ 48,784	48,784				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 209,065	209,065				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 27,779	27,779				
c. Leasehold Improvements	\$ 37,635	37,635				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 65,414	65,414				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 410,444	410,444				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 93,766	93,766				
c. Personal property taxes	\$ 11,214	11,214				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 789,903	789,903				

* 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)
Maint Purchased Service	\$ 9,967		
Garbologist	\$ 14,974		
Ground Maint	\$ 7,527		
Total Other Repairs and Maintenance	\$ 32,467	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of				
Cook Willow Health & Rehabilitation Center, Inc.		932-C		9/30/2022				23	37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period		3,509		3,509	3,472			38					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		154,080						7,704					
A-4. Subtotal									7,742				
B. Building and Building Improvements													
1. Acquired prior to this report period		5,413,714		5,413,714	4,643,929			144,613					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									144,613				
C. Non-Movable Equipment													
1. Acquired prior to this report period		110,860		110,860	75,986			4,846					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		30,792						3,079					
C-4. Subtotal									7,926				
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Fully Depreciated Vehicles			X	1	2007	65,461		65,461	65,461				
b. 2020 GMC Yukon			X	1	2021	73,445		73,445	14,689				14,689
c. 2016 Ford F250 W/Plow		X		11	2015	48,916		48,916	48,916				
d. 2006 Ford E350			X	10	2015	14,000		14,000	14,000				
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	767,532		767,532	651,486		Var		29,221
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative						30,942							4,874
d. Standard Resident													
e. Specialized Resident													
Total Acquired during this report period						30,942							4,874
D-3. Subtotal										48,784			
E. Total Depreciation										209,065			

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/31/2021	Fencing	\$ 4,679	10	\$ 234
8/12/2022	Paving	\$ 126,003	10	\$ 6,300
8/4/2022	Fencing	\$ 23,397	10	\$ 1,170
Total additions for Land Improvement		\$ 154,080		\$ 7,704
Deletions:				
Total deletions for Land Improvement		\$ -		\$ -

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
5/7/2022	Dishwasher	\$ 30,792	10	\$ 3,079
Total additions for Non-Movable Equipment		\$ 30,792		\$ 3,079
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
6/9/2022	Steam Table	Administrative	\$ 4,971	5	\$ 497
8/9/2022	Dryer	Administrative	\$ 5,828	5	\$ 583
9/30/2022	Configura Chair	Administrative	\$ 3,055	5	\$ 306
9/12/2022	Slicer/Steam Table	Administrative	\$ 5,221	5	\$ 522
9/1/2022	Phone System	Administrative	\$ 11,867	2	\$ 2,967
		PICK A CATEGORY			
Total additions for Movable Equipmen			\$ 30,942		\$ 4,874
Deletions:					
Total deletions for Movable Equipmen			\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
2/7/2022	Credit for Solar Project	\$ (288,172)	20	\$ (7,204)
3/15/2022	Lighting Project	\$ 91,288	20	\$ 2,282
3/15/2022	Bathroom Renovation	\$ 14,314	15	\$ 477
Total additions for Leasehold Improvemer		\$ (182,571)		\$ (4,445)
Deletions:				
Total deletions for Leasehold Improvemer		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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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
Cook Willow Health & Rehabilitation Center, Inc.			932-C		9/30/2022			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. HUD Mortgage Acq Fees - New	9	2001	30 Yrs	329,805	220,788			10,994	
2. HUD Mortgage Acq Fees - Extension	9	2001	30 Yrs	453,482	303,580			15,116	
3. Extension Fees	12	2002	30 Yrs	50,070	32,962			1,669	
B-4. Subtotal									27,779
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Var	890,995	187,273			42,080	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				(182,571)				(4,445)	
C-4. Subtotal									37,635
D. Total Amortization									65,414

* 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 Health & Rehabilitation	License No. 932-C	Report for Year Ended 9/30/2022	Page 25	of 37	
11. Property Questionnaire					
Part A					
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 NOT 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			
Part B - Owner and Related Parties		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					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended			Page	of
Cook Willow Health & Rehabilitation		932-C	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Cook Willow Health & Rehabilitation		932-C		9/30/2022		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	4,005	4,005	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	4,005	4,005	
14. Insurance							
a. Insurance on Property (buildings only)				\$	67,790	67,790	
b. Insurance on Automobiles				\$	1,915	1,915	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$	69,705	69,705	
15. Total All Expenditures (A-13 thru C-14)				\$	6,501,096	6,501,096	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Cook Willow Health & Rehabilitation Center, Inc.				932-C	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	10a	Occupational Therapy	\$ 89,767	89,767		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 986	986		
13.	15	1f	Life insurance premiums on the life of Owners, Partners, Operators	\$ 17,750	17,750		
14.	15	13	Gifts, flowers and coffee shops	\$ 13,175	13,175		
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.			Unallowable Advertising *	\$			
19.	15	1k1	Income Tax / Corporate Business Tax	\$ 1,990	1,990		
20.	16	m10	Fund Raising / Contributions	\$ 200	200		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 1,982	1,982		
Page 18 - Dietary Expenditures							
24.	18		Meals to employees, guests and others who are not residents	\$ 36,656	36,656		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 162,507	162,507		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Other Administrative Expense	\$ (745)		
16	m13	Credit Card Fees	\$ 38		
16	m13	Fines and Penalties	\$ 2,689		
Total Other A&G Adjustments			\$ 1,982	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Cook Willow Health & Rehabilitation Center, Inc.				932-C	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 162,507	162,507		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 91,362	91,362		
28.	20	5d	Ambulance/Limousine	\$ 3,130	3,130		
29.	20	5f	X-rays, etc	\$ 283	283		
30.	20	5h	Laboratory	\$ (49)	(49)		
31.			Medical Supplies	\$			
32.	20	5e	Oxygen (non emergency)	\$ 6,490	6,490		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 23,266	23,266		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.	22	7d	Depreciation on Unallowable Motor Vehicles	\$ 7,344	7,344		
37.	22	10c	Unallowable Property and Real Estate Taxes	\$ 1,777	1,777		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 4,714	4,714		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$ 5,789	5,789		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 306,614	306,614		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	IV Consult Med A	\$ 812		
20	51	IV Therapy Expense	\$ 1,315		
20	51	Outside Med Services Med A	\$ 16,159		
20	51	Managed Care/HMO	\$ 4,980		
Total Other Ancillary Costs			\$ 23,266	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Apartment Allocation	\$ 4,240		
		Meals on Wheels Allocation	\$ 474		
Total Other Property Adjustments			\$ 4,714	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Cook Willow Health & Rehabilitation	Ce1932-C	9/30/2022		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,413,665	5,413,665			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,354,216)	(1,354,216)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 985,175	985,175			
b. Medicare Room and Board Contractual Allowance **	\$ 637,206	637,206			
4. a. Private-Pay Residents and Other	\$ 804,080	804,080			
b. Private-Pay Room and Board Contractual Allowance **	\$ 34,686	34,686			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 128,812	128,812			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 11,484	11,484			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 221,215	221,215			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 34,049	34,049			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 11,786	11,786			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 2,032	2,032			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 189,913	189,913			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 24,341	24,341			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (375,407)	(375,407)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (57,788)	(57,788)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 6,711,032	6,711,032			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 56,304	56,304			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 398	398			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 38,665	38,665			
V. Total Other Revenue (1 thru 8)	\$ 95,367	95,367			
VI. Total All Revenue (III +V)	\$ 6,806,399	6,806,399			

* 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)
	Medicare HHS Stimulus Revenue	\$ 20,212		
	X-Ray - Medicare A	\$ 3,025		
	Lab - Medicare A	\$ 12,008		
	Cont Alw Medicare A	\$ (392,551)		
	Cont Alw Ancill Medicare B	\$ (18,101)		
Total Other Resident Revenue - Medicare		\$ (375,407)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	X-Ray - Private	\$ 101		
	X-Ray - Insurance	\$ 574		
	Lab - Private	\$ 85		
	Lab - Medicaid	\$ (75)		
	Lab - Insurance	\$ 1,347		
	Cont Alw Ancill Insurance	\$ (63,496)		
	Evercare Dividends	\$ 3,675		
Total Other Resident Revenue		\$ (57,788)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income		\$ 398		
Total Interest Income			\$ 398	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Misc. Revenue	\$ 38,665		
Total Other Revenue		\$ 38,665	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Health & Rehabilitation C	932-C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	38,735
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,804,455
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	4,807
5. Prepaid Expenses			\$	(88,302)
a. _____				
b. _____				
c. _____				
d. See Schedule		(88,302)		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	3,297

See Schedule		3,297		
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,762,992
B. Fixed Assets				
1. Land				
2. Land Improvements	*Historical Cost	157,589	\$	146,375
	Accum. Depreciation	11,214		Net
3. Buildings	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
4. Leasehold Improvements	*Historical Cost	708,424	\$	483,517
	Accum. Depreciation	224,908		Net
5. Non-Movable Equipment	*Historical Cost	141,652	\$	57,741
	Accum. Depreciation	83,912		Net
6. Movable Equipment	*Historical Cost	798,474	\$	112,893
	Accum. Depreciation	685,581		Net
7. Motor Vehicles	*Historical Cost	201,822	\$	44,067
	Accum. Depreciation	157,755		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(7,855)

See Schedule		(7,855)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	836,737

* 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
Cook Willow Health & Rehabilitation C	932-C	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	2,599,729
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	96,281
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	5,413,714		
	Accum. Depreciation	4,788,542	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	721,453
D. Investment and Other Assets				
1. Deferred Deposits			\$	248,248
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>)			\$	1,304,954
Name and Address		Amount	Loan Date	
Various		1,304,954	Various	
7. Other Assets (<i>itemize</i>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,553,202
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,874,384

* 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	
		Prepaid Insurance	\$ 1,646
		Prepaid Interest	\$ 174
		Prepaid Personal Prop Taxes	\$ 1,393
		Prepaid Water & Sewer	\$ (91,515)
		Total Prepaid Expenses	\$ (88,302)

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

Page Ref	Line Ref	Description	
		Due from Employees	\$ 3,297
		Total Other Current Assets (Itemize)	\$ 3,297

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

Page Ref	Line Ref	Description	
		Book vs Cost	\$ (7,855)
		Total Other Other Fixed Assets (Itemize)	\$ (7,855)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Total Other Assets	\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
		Note - CAFCU	\$ 54,447
		Note Payable United Bank	\$ (1,617)
		Note Payable Value Health	\$ 4,934
		Note Payable Huntington N.B.	\$ (373)
		Note Payable Citizens	\$ 1,038
		Note Payable Eversource	\$ 88,013
		Total Notes Payable	\$ 146,441

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

Page Ref	Line Ref	Description	
		Due to Medicaid User Fee	\$ 145,247
		Retroactive Settlements Medicaid	\$ (175,195)
		Accrued Expense Other	\$ 2,363
		Due to Resident Trust Cash	\$ (13,654)
		Paycheck Protection Loan	\$ 678,727
		Total Other Current Liabilities (Itemize)	\$ 637,488

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

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Cook Willow Health & Rehabilitation Center,		932-C	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,476,021
2. Notes Payable (<i>itemize</i>)				\$	146,441

See Schedule					146,441
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>)				\$	347,017
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	54,613
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>)				\$	637,488

See Schedule					637,488
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,661,580

* 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 Health & Rehabilitation Cente		License No. 932-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,661,580	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$
C. Total All Liabilities (Lines A-13 + B-5)					\$ 2,661,580

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

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Health & Rehabilitation	932-C	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	96,281
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	625,172
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			\$	248,248
6. Total Reserves			\$	969,701
B. Net Worth				
1. Owner's Capital			\$	1,820
2. Capital Stock			\$	515,923
3. Paid-in Surplus			\$	9,340
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	238,325
6. Gain or Loss for Period	10/1/2021	thru	9/30/2022	\$ 477,695
7. Total Net Worth			\$	1,243,104
C. Total Reserves and Net Worth			\$	2,212,805
D. Total Liabilities, Reserves, and Net Worth			\$	4,874,384

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Health & Rehabilitation Cc	932-C	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	1,058,735
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	6,806,399
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	6,501,096
D. Net Income or Deficit			\$	477,695
E. Balance			\$	1,536,430
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. Balance at End of Period			\$	1,536,430
				09/30/22

I. Preparer's/Reviewer's Certification

Name of Facility Cook Willow Health & Rehabilitation	License No. 932-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
CJLC LLC				
Address Address			Phone Number	
225 Pitkin St., East Hartford, CT 06108			860-610-9009	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
CJLC			860-610-9009	
Contact Email Address				
annualreports@cjlc.com				

Error Check

Level	Item	Reported as	
-	Page 35 - Total Liabilities, Reserves and Net Wort	4,874,384 Total Assets	4,874,384