

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2021

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 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 10/1/2020	Report for Year Ending 9/30/2021

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) Cook Willow Health & Rehabilitation Center, Inc.	License No. 932-C	Report for Year Ended 9/30/2021	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Cook Willow Health & Rehabilitation Center, Inc. [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Cook Willow Health & Rehabilitation Center, Inc.		Period Covered:	From 10/1/2020	To 9/30/2021
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. <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 9/30/2021	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.				
<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 Health & Rehabilitation Center	License No. 932-C	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation Cook Willow Convalescent Hospital, Inc.	Business Address 81 Hillside Ave., Plymouth, CT 06782	State(s) in Which Incorporated CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Susan MacDonald	61 Maple Ave., Plymouth, CT 06782	resident/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	resident/Director	100	





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

Name of Facility Cook Willow Health & Rehabilitation Center, Inc.	License No. 932-C	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Cook Willow Health & Rehabilitation Center, I	License No. 932-C	Report for Year Ended 9/30/2021	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
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 Health & Rehabilitation Center, Inc.			License No. 932-C			Report for Year Ended 9/30/2021		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"/>							
								<b>Total ***</b>	

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Cook Willow Health & Rehabilitati	License No. 932-C	Report for Year Ended 9/30/2021	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**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	\$ 15,300
2 AR Services	\$ 4,400
3	\$
4	\$
	Charge for Services Provided \$ 19,700

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 General legal	\$ 1,478
2 Employee Issues	\$ 5,750
3 Medical Record Fee Income	\$ (61)
4	\$
5	\$
	Charge for Services Provided \$ 7,167

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 Health & Rehabilitation Center, Inc.			932-C			9/30/2021				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	52	52			52	52			57	57			
B. As of midnight of THIS report period	57	57			57	57			57	57			
3. Total Number of Days Care Provided During Period													
A. Medicare	866	866			396	396			470	470			
B. Medicaid (Conn.)	15,699	15,699			11,665	11,665			4,034	4,034			
C. Medicaid (other states)													
D. Private Pay	2,555	2,555			1,800	1,800			755	755			
E. State SSI for RCH													
F. Other (Specify) Insurance	711	711			642	642			69	69			
G. Total Care Days During Period (3A thru F)	19,831	19,831			14,503	14,503			5,328	5,328			
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>	19,831	19,831			14,503	14,503			5,328	5,328			

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

Name of Facility Cook Willow Health & Rehabilitation Center			License No. 932-C			Report for Year Ended 9/30/2021			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <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	42		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									2,644	2,644			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									166	166			
2. Restorative Treatments													
C. Other									11,534	11,534			
D. <b>Total Physical Therapy Treatments</b>									14,344	14,344			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									55	55			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									14	14			
2. Restorative Treatments													
C. Other									455	455			
D. <b>Total Speech Therapy Treatments</b>									524	524			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,996	1,996			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									37	37			
2. Restorative Treatments													
C. Other									5,408	5,408			
D. <b>Total Occupational Therapy Treatments</b>									7,441	7,441			

### Report of Expenditures - Salaries & Wages

Name of Facility Cook Willow Health & Rehabilitation Center, Inc.	License No. 932-C	Report for Year Ended 9/30/2021	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)	82,496	1,984				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	94,002	2,529				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	70,449	3,322				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	322,013	20,407				
6. Housekeeping Service						
a. Head Housekeeper	34,885	2,036				
b. Other Housekeeping Workers	105,769	7,406				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	90,830	5,005				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	64,752	4,638				
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	129,348	2,317				
b. RN						
1. Direct Care	432,218	10,940				
2. Administrative**	158,253	4,013				
c. LPN						
1. Direct Care	474,008	14,655				
2. Administrative**						
d. Aides and Attendants	761,177	44,637				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	76,656	3,915				
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	49,844	2,075				
n. Marketing						
o. Other (Specify) See Attached Schedule	36,141	1,953				
<i>A-13. Total Salary Expenditures</i>	2,982,841	131,832				

\* 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 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	9/30/2021			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Susan MacDonald	82,946				Owner / General Oversight	1,984	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>										
Ernie LeClair	52,669				Maintenance	1,922	A7b			
Walter MacDonald	8,015				Office	475	A4			
Morgan LeClair	1,955				Office	153	A4			
Courtney LeClair	2,077				Office	165	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	9/30/2021			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Jennesa LeClair	94,002				Administrator	2,529	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 Health & Rehabilitation Center, Inc.	932-C	9/30/2021	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	7,520	208				
2. Dentist	6,840	10				
3. Pharmacist	7,521	96				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	112,048	2,377				
b. Other						
6. Social Worker	450	20				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,000	179				
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)	119	2				
9. Speech Therapist						
a. Resident Care	11,740	250				
b. Other						
10. Occupational Therapist						
a. Resident Care	75,069	1,522				
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>245,306</b>	<b>4,664</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.



**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	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 174,847	174,847		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 44,278	44,278		
4. Social Security (F.I.C.A.)	\$ 222,242	222,242		
5. Health Insurance	\$ 211,324	211,324		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 8,028	8,028		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 2,818	2,818		
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	\$ 19,700	19,700		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 7,167	7,167		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$ 14,578	14,578		
g. Office Supplies	\$ 10,448	10,448		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 10,571	10,571		
2. Cellular Phones	\$ 3,865	3,865		
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*	\$ 12,477	12,477		
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 390,257	390,257		
<b>Subtotal</b>	\$ 1,132,600	1,132,600		

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

(Carry Subtotals forward to next page)



**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	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		1,132,600	1,132,600		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	12,083	12,083		
4. Employee Travel	\$	1,920	1,920		
5. Education Expenses Related to Seminars and Conventions	\$	3,881	3,881		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	8,980	8,980		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	26,429	26,429		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	499	499		
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	\$	2,504	2,504		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	6,094	6,094		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	1,870	1,870		
10. Contributions*** See Attached Schedule	\$	860	860		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	8,632	8,632		
12. Administrative Management Services**	\$				
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	96,501	96,501		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	1,302,854	1,302,854		

\* Do not include Subscriptions, which should go in item 9.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.

**Schedule of Other Travel and Entertainment**

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Advertising	\$ 499		
<b>Total Other Advertising</b>	\$ 499	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 4,479		
ALTCFM	\$ 85		
ACHCA	\$ 1,530		
ICNC			
<b>Total Dues</b>	\$ 6,094	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
DONATION EXPENSE	\$ 860		
<b>Total Contributions</b>	\$ 860	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
COMPUTER EXPENSE	\$ 45,445		
LICENSES, FEES	\$ 2,615		
LATE CHARGES	\$ 452		
PAYROLL PROCESSING	\$ 14,943		
BANK CHARGES	\$ 786		
OTHER ADMINISTRATIVE EXPENSE	\$ 1,396		
CREDIT CARD FEES	\$ 69		
HIRING COSTS	\$ 30,795		
<b>Total Other Administrative and General</b>	\$ 96,501	\$ -	\$ -



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

Name of Facility Cook Willow Health & Rehabilitation Center	License No. 932-C	Report for Year Ended 9/30/2021	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

\* 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 Health & Rehabilitation Center, Inc.		932-C	9/30/2021		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 373,443	373,443			
2.	Non-Food Supplies	\$ 28,185	28,185			
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>		\$ 401,628	401,628			
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.		\$68,001
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	9/30/2021	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$	10,031	10,031		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify) Supplies	\$	13,032	13,032		
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	<b>\$</b>	<b>23,062</b>	<b>23,062</b>		
<b>3E. Laundry Questionnaire</b>					
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	9/30/2021		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	31,527	31,527		
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> )			\$			
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>			\$ 31,527	31,527		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	50,467	50,467		
	b. Medicine Cabinet Drugs	\$	16,580	16,580		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$	1,488	1,488		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	4,419	4,419		
	f. X-rays and Related Radiological Procedures***	\$				
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	930	930		
	i. Recreation	\$	8,266	8,266		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	143,996	143,996		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>			\$ 226,147	226,147		

\* 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.



**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 9/30/2021			Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
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"/>							

\* 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	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 33,486	33,486				
b. Heat	\$ 26,868	26,868				
c. Light & Power	\$ 56,673	56,673				
d. Water	\$ 23,424	23,424				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 32,450	32,450				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 172,901</b>	<b>172,901</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	\$ 4,846	4,846				
d. Movable Equipment	\$ 41,813	41,813				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 191,323</b>	<b>191,323</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 27,779	27,779				
c. Leasehold Improvements	\$ 44,030	44,030				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 71,809</b>	<b>71,809</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 534,192	534,192				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 74,456	74,456				
c. Personal property taxes	\$ 9,524	9,524				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 881,304</b>	<b>881,304</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	\$ 14,123		
GROUND MAINT	\$ 6,058		
PURCHASED SERVICES	\$ 12,270		
<b>Total Other Repairs and Maintenance</b>	\$ 32,450	\$ -	\$ -

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Cook Willow Health & Rehabilitation Center, Inc.  
9/30/2021

**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>				
6/29/2021	Tub with lift	\$ 21,530	10	\$ 2,153
3/17/2021	Yankee Equipment	\$ 1,521	10	\$ 152
<b>Total additions for Non-Movable Equipment</b>		\$ 23,051		\$ 2,305 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



## Amortization Schedule\*

Name of Facility			License No.		Report for Year Ended			Page	of
Cook Willow Health & Rehabilitation Center, Inc.			932-C		9/30/2021			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	209,794			10,994	
2. HUD Mortgage Acq Fees - Extension	9	2001	30 Yrs	453,482	288,464			15,116	
3. Extension Fees	12	2002	30 Yrs	50,070	31,293			1,669	
B-4. Subtotal									27,779
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Var	246,458	143,243			10,918	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				644,537				33,112	
C-4. Subtotal									44,030
<b>D. Total Amortization</b>									71,808

\* 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 9/30/2021	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 Health & Rehabilitation		932-C	9/30/2021			26	37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage			\$				
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount			\$				
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <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 Health & Rehabilitat		932-C		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	8,826	8,826	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	8,826	8,826	
14. Insurance							
a. Insurance on Property (buildings only)				\$	71,316	71,316	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	71,316	71,316	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	6,347,713	6,347,713	

### 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	9/30/2021	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	\$ 75,069	75,069		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 7,167	7,167		
11.			Telephone	\$			
12.	15	1h.2	Cellular Telephone	\$ 1,065	1,065		
13.	15	1f	Life insurance premiums on the life of Owners, Partners, Operators	\$ 14,578	14,578		
14.	16	13	Gifts, flowers and coffee shops	\$ 12,083	12,083		
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	L6	Automobile Expense (e.g. personal use)	\$ 4,490	4,490		
18.			Unallowable Advertising *	\$			
19.	15	k1	Income Tax / Corporate Business Tax	\$ 12,227	12,227		
20.	16	m9	Fund Raising / Contributions	\$ 860	860		
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 1,917	1,917		
<b>Page 18 - Dietary Expenditures</b>							
24.	18		Meals to employees, guests and others who are not residents	\$ 45,020	45,020		
<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)				\$ 174,476	174,476		

\* 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	\$ 452		
16	m13	CREDIT CARD FEES	\$ 69		
16	m13	OTHER ADMINISTRATIVE EXPENSE	\$ 1,396		
<b>Total Other A&amp;G Adjustments</b>			\$ 1,917	\$ -	\$ -

**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	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 174,476	174,476		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5A2	Prescription Drugs	\$ 50,467	50,467		
28.	20	5D	Ambulance/Limousine	\$ 1,488	1,488		
29.			X-rays, etc	\$			
30.	20	5H	Laboratory	\$ 930	930		
31.			Medical Supplies	\$			
32.	20	5E	Oxygen (non emergency)	\$ 4,419	4,419		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 9,472	9,472		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.	22	7d	Depreciation on Unallowable Motor Vehicles	\$ 7,344	7,344		
37.			Unallowable Property and Real Estate Taxes	\$ 725	725		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 3,536	3,536		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14b	Property Insurance	\$ 5,811	5,811		
<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>				\$ 258,668	258,668		

\*\*\* 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 Health & Rehabilitation Center, Inc.  
9/30/2021

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV THERAPY EXPENSE	\$ 290		
20	5j	OUTSIDE MED SERVICES MED A	\$ 5,282		
20	5j	MANAGED CARE/HMO	\$ 3,900		
<b>Total Other Ancillary Costs</b>			\$ 9,472	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Apartment Allocation	\$ 3,130		
		Meals on Wheels Allocation	\$ 406		
<b>Total Other Property Adjustments</b>			\$ 3,536	\$ -	\$ -

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 Health & Rehabilitation	Ce1932-C	9/30/2021		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> )	\$ 5,677,369	5,677,369			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,692,840)	(1,692,840)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 384,116	384,116			
b. Medicare Room and Board Contractual Allowance **	\$ 199,960	199,960			
4. a. Private-Pay Residents and Other	\$ 1,287,432	1,287,432			
b. Private-Pay Room and Board Contractual Allowance **	\$ 49,490	49,490			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 44,474	44,474			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 11,528	11,528			
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 **	\$ (160)	(160)			
3. a. Physical Therapy - Medicare	\$ 186,191	186,191			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 58,430	58,430			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 15,794	15,794			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 11,134	11,134			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 159,388	159,388			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 42,471	42,471			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 29,531	29,531			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (81,293)	(81,293)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 6,383,014	6,383,014			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 68,001	68,001			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ (882)	(882)			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 7,460	7,460			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 74,579	74,579			
<b>VI. Total All Revenue</b> (III +V)	\$ 6,457,593	6,457,593			

\* 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	\$ 1,474		
	LAB - MEDICARE A	\$ 4,796		
	CONT ALW MEDICARE A	\$ (175,955)		
	CONT ALW ANCILL MEDICARE B	\$ (19,189)		
	HHS STIMULUS FUNDS	\$ 218,404		
<b>Total Other Resident Revenue - Medicare</b>		\$ 29,531	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
	X-RAY - INSURANCE	\$ 427		
	LAB - MEDICAID			
	LAB - INSURANCE	\$ 2,456		
	LAB -EVERCARE	\$ 973		
	CONT ALW ANCILL INSURANCE	\$ (82,489)		
	CONT ALW ANCILL EVERCARE	\$ (8,759)		
	EVERCARE DIVIDENDS	\$ 6,098		
<b>Total Other Resident Revenue</b>		\$ (81,293)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
31 A1	INTEREST INCOME		\$ (882)		
<b>Total Interest Income</b>			\$ (882)	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	MISC. REVENUE	\$ 7,460		
<b>Total Other Revenue</b>		\$ 7,460	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Cook Willow Health & Rehabilitation C	932-C	9/30/2021	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	426,066
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,379,148
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	4,807
5. Prepaid Expenses			\$	3,213
a. _____				
b. _____				
c. _____				
d. See Schedule		3,213		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	3
_____				
_____				
See Schedule		3		
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,813,237
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	3,509	\$	38
	Accum. Depreciation	3,471		Net
3. Buildings	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
4. Leasehold Improvements	*Historical Cost	890,993	\$	703,721
	Accum. Depreciation	187,272		Net
5. Non-Movable Equipment	*Historical Cost	110,861	\$	34,874
	Accum. Depreciation	75,987		Net
6. Movable Equipment	*Historical Cost	767,532	\$	116,045
	Accum. Depreciation	651,487		Net
7. Motor Vehicles	*Historical Cost	201,822	\$	58,756
	Accum. Depreciation	143,066		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(7,854)
_____				
See Schedule		(7,854)		
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	905,580

\* 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	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	2,718,817
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	4,643,929	Net	\$ 769,785
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	866,066
D. Investment and Other Assets				
1. Deferred Deposits			\$	276,027
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> )			\$	1,212,413
Name and Address		Amount	Loan Date	
Various		1,212,413	Various	
7. Other Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	1,488,440
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	5,073,323

\* 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 Cook Willow Health & Rehabilitation Cent	License No. 932-C	Report for Year Ended 9/30/2021	Page 34	of 37
Account			Amount	
Total Brought Forward:			3,158,992	
<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> )				\$
_____				7
_____				
See Schedule				7
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 7
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,158,999

**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	9/30/2021	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			\$	769,785
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			\$	276,027
6. Total Reserves			\$	1,142,093
<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			\$	(37,123)
6. Gain or Loss for Period	10/1/2020	thru 9/30/2021	\$	282,271
7. Total Net Worth			\$	772,232
<b>C. Total Reserves and Net Worth</b>			\$	1,914,325
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,073,324

### H. Changes in Total Net Worth

Name of Facility Cook Willow Health & Rehabilitation Cc	License No. 932-C	Report for Year Ended 9/30/2021	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	776,464
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	6,457,593
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	6,347,713
D. Net Income or Deficit			\$	282,271
E. Balance			\$	1,058,735
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>			\$	1,058,735

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

Name of Facility Cook Willow Health & Rehabilitation	License No. 932-C	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
CJLC, LLC				
Address Address			Phone Number	
225 Pitkin Street, East Hartford, CT 06108			860-610-9009	
Annual Report Contact			Phone Number	
annualreports@cjlc.com			860-610-9009	
Annual Report Contact Email Address				
annualreports@cjlc.com				