

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Willows Care and Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 225 Amity Road, Woodbridge, CT 06525	
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 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2202-C	RHNS	(Specify)	Medicare Provider 07-5331
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Medicaid Provider Numbers:	CCNH 220559	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2019	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 Willows Care and Rehabilitation Center [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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) Peter Mongillo			Printed Name (Owner) Keith Davis, V.P. of Reimb., Genesis Healthcare		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Willows Care and Rehabilitation Center		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 225 Amity Road, Woodbridge, CT 06525				
Report Prepared By Thomas Farnan		Phone Number 978-247-5029	Date 12/28/2019	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$	3,184,961	3,184,961	
5. All other wages paid	\$	617,305	617,305	
6. Total Wages Paid	\$	3,802,266	3,802,266	
7. Total salaries paid	\$	236,308	236,308	
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$	4,038,574	4,038,574	

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-387-0076		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) Willows Care and Rehabilitation Center			Address (No. & Street, City, State, Zip) 225 Amity Road, Woodbridge, CT 06525		
License Numbers:	CCNH 2202-C	RHNS	(Specify)	Medicare Provider No. 07-5331	
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 checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.					
Administrator					
Name of Administrator Peter Mongillo			Nursing Home Administrator's License No.:	1401/1860	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

THE WILLOWS
225 Amity Road
Woodbridge, CT 06525

-

Harborside Connecticut Limited Partnership (Operator)

EIN: 06-1496629
101 East State Street
Kennett Square, PA 19348

Ownership

Harborside Healthcare Limited Partnership (99% Limited Partner)
Harborside Health I, LLC (1% General Partner)

Harborside Healthcare Limited Partnership

EIN: 04-2985687
101 East State Street
Kennett Square, PA 19348

Ownership

Harborside Healthcare Advisors Limited Partnership (99% Limited Partner)
KHI LLC (1% General Partner)

Harborside Health I, LLC

EIN: 51-0304578
101 East State Street
Kennett Square, PA 19348

-
Ownership

Harborside Healthcare Advisors Limited Par

Harborside Healthcare Advisors Limited Partnership

EIN: 04-2985690
101 East State Street
Kennett Square, PA 19348

Ownership

Harborside Healthcare, LLC (99% Limited F
KHI LLC (1% General Partner)

KHI LLC

EIN: 51-0304577
101 East State Street
Kennett Square, PA 19348

Ownership

Harborside Healthcare, LLC (100%)

Harborside Healthcare, LLC

EIN: 04-3307188
101 East State Street
Kennett Square, PA 19348

Ownership

SunBridge Healthcare, LLC (100%)

SunBridge Healthcare, LLC

EIN: 85-0370802
101 East State Street
Kennett Square, PA 19348

Ownership

Genesis Holdings, LLC (100%)

Genesis Holdings, LLC

EIN: 30-0843337
101 East State Street
Kennett Square, PA 19348

Ownership

Genesis HealthCare LLC (100%)

**General Information and Questionnaire
Related Parties***

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2019	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	%**				
Genesis Healthcare	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>		Home Office	Pg 16/m12	436,691	436,691
Genesis ElderCare Rehabilitation Services	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	66%	PT/OT/ST- Direct and Indirect Cost	Pg 13/B5, 9,10	1,077,268	1,077,268
Genesis ElderCare Staffing Services	101 East State Street, Kennett Square, PA 19348	<input type="radio"/>	<input checked="" type="radio"/>	50%	Staffing Pool	Pg 10/A12, p15-1		
Genesis ElderCare Physician Services	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	87%	Medical Director /NP	Pg 13/B8, Pg 10/A12	45,630	45,630
Career Staffing	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	84%	Outside Agency	Pg 13/B11 pg 10-12, 15		
Respiratory Health Services	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	50%	Respiratory Therapy	Pg 13/B12, Pg 20/C5E2		
Liberty Health (Insurance)	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>		Insurance	Pg 27/14	142,859	142,859
Genesis Healthcare	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>		Capital Interest	Page 17, page 26-12A		
		<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 Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2019	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 Willows Care and Rehabilitation Center			License No. 2202-C			Report for Year Ended 9/30/2019		Page of 6 37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed			
	Yes	No								
	<input type="radio"/>	<input 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 Willows Care and Rehabilitation C	License No. 2202-C	Report for Year Ended 9/30/2019	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 KPMG Peat Marwick 2 3 4	Address (No. & Street, City, State, Zip Code) 1600 Market Street, Philadelphia, PA 19103
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Services Provided by This Firm (*describe fully*)

1 Year end financial audit	\$
2	\$
3	\$
4	\$
	Charge for Services Provided \$

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Goldman Gruder & Woods LLC 2 Wiggin And Dana LLP 3 4 5	Telephone Number 203-899-8900 203-498-4400
--	--

Address (*No. & Street, City, State, Zip Code*)
 1 200 Connecticut Ave Norwalk, CT 06854
 2 One Century Tower, New Haven, CT 06508
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 Property Ownership search	\$
2 Deseased record services	\$
3	\$
4	\$
5	\$
	Charge for Services Provided \$

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

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Willows Care and Rehabilitation Center		2202-C			9/30/2019				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	90	90			90	90			90	90			
B. On last day of THIS report period	90	90			90	90			90	90			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	85	85			85	85			79	79			
B. As of midnight of THIS report period	85	85			79	79			85	85			
3. Total Number of Days Care Provided During Period													
A. Medicare	4,323	4,323			3,212	3,212			1,111	1,111			
B. Medicaid (Conn.)	17,970	17,970			12,990	12,990			4,980	4,980			
C. Medicaid (other states)													
D. Private Pay	693	693			413	413			280	280			
E. State SSI for RCH													
F. Other (Specify)	4,088	4,088			2,968	2,968			1,120	1,120			
G. Total Care Days During Period (3A thru F)	27,074	27,074			19,583	19,583			7,491	7,491			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	11	11			7	7			4	4			
B. Other Bed Reserve Days	14	14			9	9			5	5			
5. Total Resident Days (3G + 4A + 4B)	27,099	27,099			19,599	19,599			7,500	7,500			

Schedule of Resident Statistics (Cont'd)

Name of Facility Willows Care and Rehabilitation Center			License No. 2202-C			Report for Year Ended 9/30/2019			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		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	19		51			15							
Per Diem Rate													
a. One bed rm.													
b. Two bed rms.	585.77		248.86			396.36							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									4,338	4,338			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									193	193			
C. Other									21,786	21,786			
D. Total Physical Therapy Treatments									26,317	26,317			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									128	128			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									28	28			
C. Other									578	578			
D. Total Speech Therapy Treatments									734	734			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									4,702	4,702			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									361	361			
C. Other									22,030	22,030			
D. Total Occupational Therapy Treatments									27,093	27,093			

Report of Expenditures - Salaries & Wages

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2019	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	121,588	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	204,887	9,455				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers						
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	71,585	2,178				
b. Other Maintenance Workers	30,502	1,637				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
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	114,720	2,113				
b. RN						
1. Direct Care	745,376	18,625				
2. Administrative**	86,069	2,113				
c. LPN						
1. Direct Care	973,716	31,012				
2. Administrative**						
d. Aides and Attendants	1,316,044	64,987				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	130,546	5,318				
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	179,785	6,447				
n. Marketing						
o. Other (Specify) See Attached Schedule	63,756	3,095				
<i>A-13. Total Salary Expenditures</i>	4,038,574	149,059				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Ward Clerks	\$ -	-	\$ -	-	\$ -	-
Central Supply	\$ 12,414	627	\$ -	-	\$ -	-
Medical Records	\$ 27,736	1,284	\$ -	-	\$ -	-
Coordinator-Staffing Centers	\$ 23,606	1,185	\$ -	-	\$ -	-
0						
Total	\$ 63,756	3,095	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Consulting Fees	\$ 1,766	n/a	\$ -	-	\$ -	-
Purchased Services	\$ -	n/a	\$ -	-	\$ -	-
Purchased Services	\$ -	n/a	\$ -	-	\$ -	-
Purchased Services	\$ 213	n/a	\$ -	-	\$ -	-
-	\$ -	n/a	\$ -	-	\$ -	-
	\$ -	n/a	\$ -	-	\$ -	-
	\$ -	-	\$ -	-	\$ -	-
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	\$ -	-	\$ -	-	\$ -	-
	\$ -	-	\$ -	-	\$ -	-
	\$ -	-	\$ -	-	\$ -	-
Total	\$ 1,979	-	\$ -	-	\$ -	-

**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	
Willows Care and Rehabilitation Center				2202-C	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Willows Care and Rehabilitation Center				2202-C	9/30/2019			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***										
Peter Mongillo	121,588				Management of Center	2,080	2			
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		
Willows Care and Rehabilitation Center	2202-C	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	10,589	73				
3. Pharmacist	11,584	236				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	887,031	12,151				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	70,880	375				
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	20,762	266				
b. Other						
10. Occupational Therapist						
a. Resident Care	169,891	2,327				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	4,045	96				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	1,979					
B-13 Total Fees Paid in Lieu of Salaries	1,176,760	15,524				

* 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 Willows Care and Rehabilitation Center		License No. 2202-C		Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Genesis Eldercare Hospitality Services, 101 East State Street, Kennett Square, PA 19348	Dietary Services	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Genesis Eldercare Rehabilitation Services, 101 East State Street, Kennett Square, PA 19348	Physical, Occupational, and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Genesis Eldercare Physician Services, 101 East State Street, Kennett Square, PA 19348	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Genesis Eldercare Staffing Services, 101 East State Street, Kennett Square, PA 19348	Nursing Pool	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Respiratory Health Services, 515 Fairmount Ave, 6th Floor, Suite 600, Towson, MD 21286	Respiratory and Oxygen Supplies	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<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"/>			
		<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
Willows Care and Rehabilitation Center	2202-C	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 170,711	170,711		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 41,584	41,584		
4. Social Security (F.I.C.A.)	\$ 297,609	297,609		
5. Health Insurance	\$ 215,478	215,478		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 275,888	275,888		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 54,273	54,273		
d. Accounting and Auditing	\$			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 18,042	18,042		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 20,321	20,321		
2. Cellular Phones	\$ 1,857	1,857		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 1,201	1,201		
3. Resident Day User Fee	\$ 405,437	405,437		
Subtotal	\$ 1,502,401	1,502,401		

* 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)
Union Health & Welfare	\$ 104	\$ -	\$ -
Union Health & Welfare	\$ 40	\$ -	\$ -
Union Health & Welfare	\$ 129	\$ -	\$ -
Union Health & Welfare	\$ 64	\$ -	\$ -
Union Health & Welfare	\$ 245	\$ -	\$ -
Union Health & Welfare	\$ 379	\$ -	\$ -
Union Health & Welfare	\$ 267,142	\$ -	\$ -
Union Health & Welfare	\$ 7,784	\$ -	\$ -
Total	\$ 275,888	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Sales Tax	\$ 1,201	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -
	0 \$ -	\$ -	\$ -
	0 \$ -	\$ -	\$ -
Total	\$ 1,201	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,502,401	1,502,401		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	210	210		
5. Education Expenses Related to Seminars and Conventions	\$	965	965		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	8,709	8,709		
4. Fund-Raising***	\$				
5. Medical Records	\$	0	0		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	2,388	2,388		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	7,978	7,978		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	105	105		
10. Contributions*** See Attached Schedule	\$	641	641		
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	7,356	7,356		
12. Administrative Management Services**	\$	409,730	409,730		
13. Other (<i>Specify</i>) See Attached Schedule	\$	(173,979)	(173,979)		
C-14 Total Administrative & General Expenditures	\$	1,766,503	1,766,503		

* 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	\$ 1,724	\$ -	\$ -
Marketing Expense	\$ 4,683	\$ -	\$ -
Marketing Exp- Corporate Spend	\$ 2,301	\$ -	\$ -
Marketing Exp- Corporate Spend	\$ -	\$ -	\$ -
Total Other Advertising	\$ 8,709	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Licenses & Certifications	\$ 7,978	\$ -	\$ -
Dues to Chamber of Commerce	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Total Dues	\$ 7,978	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Contributions	\$ 75	\$ -	\$ -
Political Contributions	\$ 566	\$ -	\$ -
	\$ -	\$ -	\$ -
Total Contributions	\$ 641	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Service Charges	\$ 10,629	\$ -	\$ -
Collection Fees	\$ (4,117)	self-disallowed	\$ -
Education Expense	\$ 12	\$ -	\$ -
Employee Physicals	\$ 3,948	\$ -	\$ -
Employee Relations	\$ 3,233	\$ -	\$ -
Printing	\$ 201	\$ -	\$ -
Training Expense	\$ 456	\$ -	\$ -
Fines & Penalties	\$ -	self-disallowed	\$ -
Miscellaneous	\$ 100,001	\$ -	\$ -
Rental Expense	\$ 145	\$ -	\$ -
Accrued Expense Estimation	\$ 105	self-disallowed	\$ -
Landlord Operating Taxes	\$ 2,400	\$ -	\$ -
State Tax Annual Report Filing	\$ -	\$ -	\$ -
Recruiting Fees	\$ -	\$ -	\$ -
Recruiting Fees	\$ -	\$ -	\$ -
Interest Expense	\$ (3,756)	\$ -	\$ -
Non-recurring Charges	\$ (286,806)	\$ -	\$ -
Education Expense	\$ (430)	\$ -	\$ -
Total Other Administrative and General	\$ (173,979)	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Willows Care and Rehabilitation Center	2202-C	9/30/2019	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 #
Genesis Health Ventures, 101 East St., Kennett Square, PA 19348	436,691	Mgmt Services, Property Mgmt Assisting, MIS, Personnel, Compliance	pg 16 m-12
Genesis Health Ventures, 101 East St., Kennett Square, PA 19348		Capital Interest	pg 26 12-A-1

* 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 Willows Care and Rehabilitation Center		License No. 2202-C	Report for Year Ended 9/30/2019	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	120,832	120,832		
2. Non-Food Supplies	\$	21,760	21,760		
3. Other (Specify) _____	\$	(232)	(232)		
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)		\$	771,616	771,616	
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F. Resident Meals:	Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		
H. Did you receive revenue from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		
K. Is any revenue collected from these people?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		
N. Is any revenue collected from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		
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
Willows Care and Rehabilitation Center		2202-C	9/30/2019	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. \$	3,578	3,578		
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. \$	9,124	9,124		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	149,305	149,305		
c. Other (Specify)	\$				
3D. Total Laundry Expenditures (3a + b + c)	\$	162,007	162,007		
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
Willows Care and Rehabilitation Center		2202-C	9/30/2019		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. \$	20,156	20,156		
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. \$	225,683	225,683		
C. Other (<i>Specify</i>)			\$			
4D. Total Housekeeping Expenditures (4a + b + c)			\$ 245,839	245,839		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	323,337	323,337		
	b. Medicine Cabinet Drugs	\$	(8,354)	(8,354)		
	c. Medical and Therapeutic Supplies	\$	97,234	97,234		
	d. Ambulance/Limousine***	\$	10,854	10,854		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	6,511	6,511		
	f. X-rays and Related Radiological Procedures***	\$	13,071	13,071		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	50,061	50,061		
	i. Recreation	\$	25,384	25,384		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (<i>Specify</i>)**** See Attached Schedule	\$	53,845	53,845		
5M. Total Resident Care Expenditures (5a - 5j)			\$ 571,943	571,943		

* 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)
Incontinency	\$ 27,019	\$ -	\$ -
Advertising-Help Wanted	\$ (111)	\$ -	\$ -
Advertising-Help Wanted	\$ 1,176	\$ -	\$ -
Books, Dues & Subscriptions	\$ 240	\$ -	\$ -
Education Expense	\$ 559	\$ -	\$ -
Supplies	\$ 2,809	\$ -	\$ -
Supplies	\$ 7,203	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Office Supplies	\$ -	\$ -	\$ -
Office Supplies	\$ 106	\$ -	\$ -
Office Supplies	\$ -	\$ -	\$ -
Training Expense	\$ -	\$ -	\$ -
Rental Expense	\$ 535	\$ -	\$ -
Rental Expense	\$ 7,685	\$ -	\$ -
Consolidated Billing	\$ 6,590	\$ -	\$ -
Tuition Reimbursement	\$ -	\$ -	\$ -
Tuition Reimbursement	\$ -	\$ -	\$ -
Tuition Reimbursement	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -
Licenses & Certifications	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Office Supplies	\$ 33	\$ -	\$ -
	0	\$ -	\$ -
Total Other Resident Care	\$ 53,845	\$ -	\$ -

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

Name of Facility			License No.		Report for Year Ended			Page of		
Willows Care and Rehabilitation Center			2202-C		9/30/2019			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
Healthcare Services Group	Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Vendor Contracted	Laundry Purchased Services	149,305			19	3b
Healthcare Services Group	Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Vendor Contracted	Housekeeping Purchased Services	223,194			20	4b
Healthcare Services Group	Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Vendor Contracted	Dietary Purchased Services	629,257			18	2b
		<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
Willows Care and Rehabilitation Center	2202-C	9/30/2019			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	193,799	193,799			
b. Heat	\$	35,293	35,293			
c. Light & Power	\$	135,999	135,999			
d. Water	\$	37,268	37,268			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	402,359	402,359			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$	1,513	1,513			
b. Building & Building Improvements	\$	21,550	21,550			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	6,999	6,999			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	30,062	30,062			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	422,714	422,714			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	128,303	128,303			
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	581,079	581,079			

* 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)
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
	0	\$ -	\$ -	\$ -
Total Other Repairs and Maintenance		\$ -	\$ -	\$ -

Depreciation Schedule

Name of Facility Willows Care and Rehabilitation Center		License No. 2202-C			Report for Year Ended 9/30/2019			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period		58,519		58,519	19,875	S/L	Various	71					
2. Disposals (attach schedule)		(58,519)		(58,519)	(19,875)								
3. Acquired during this report period (attach schedule)		70,450		70,450				1,442					
A-4. Subtotal									1,513				
B. Building and Building Improvements													
1. Acquired prior to this report period		212,143		212,143	63,949	S/L	Various	20,166					
2. Disposals (attach schedule)		(212,143)		(212,143)	(63,949)								
3. Acquired during this report period (attach schedule)		30,856		30,856				1,384					
B-4. Subtotal									21,550				
C. Non-Movable Equipment													
1. Acquired prior to this report period		303,989		303,989	133,260	S/L	Various						
2. Disposals (attach schedule)		(303,989)		(303,989)	(133,260)								
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						262,564		262,564	157,268	S/L	Various	5,384	
b. Disposals (attach schedule)						(262,564)		(262,564)	(157,268)				
c. Acquired during this report period (attach schedule)						21,755						1,615	
D-3. Subtotal													6,999
E. Total Depreciation													30,062

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
5/31/2019	Deposit for Replacing Concrete Sidewalk w/ Brick Pavers	\$ 30,043	10	\$ 1,001
7/31/2019	Brick Paving Project in back of Bldg	\$ 26,455	10	\$ 441
9/30/2019	Increased size of sidewalk Brick Paving, underground PVC Pipes	\$ 13,784	10	\$ -
9/30/2019	September 2019 DSSI Accrual	\$ 168		\$ -
Total additions for Land Improvements		\$ 70,450		\$ 1,442
Deletions:				
10/1/2018	Concrete walkways	\$ (57,818)	-	-
10/1/2018	Reversal September 2018 DSSI Accrual	\$ (701)	-	-
Total deletions for Land Improvements		\$ (58,519)		\$ -

*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:				
1/31/2019	Water Source Heat Pump replacement pmt 1	\$ 3,530	10	\$ 235
3/31/2019	Water Source Heat Pump Replacement Pmt2	\$ 3,530	10	\$ 177
3/31/2019	Repairing water damage from Sprinkler Flooding	\$ -	10	\$ -
4/30/2019	WSHP replacement final install	\$ 785	10	\$ 33
4/30/2019	Repairing Water Damage from Sprinkler Flooding	\$ -	10	\$ -
5/31/2019	Deposit for 8 new fire doors	\$ 16,099	10	\$ 537
2/28/2019	Optiguard for elevator	\$ 6,913	10	\$ 403
Total additions for Building Improvements		\$ 30,856		\$ 1,384
Deletions:				
10/1/2018	Various Assets Deletions	\$ (212,143)		-
Total deletions for Building Improvements		\$ (212,143)		\$ -

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ -
Deletions:				
10/1/2018	Various Assets Deletions	\$ (303,989)		-
Total deletions for Non-Movable Equipment		\$ (303,989)		\$ -

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
1/31/2019	Sales & Use Tax	\$ 111	7	\$ 11
3/31/2019	Record Sales & Use Tax per tax department	\$ 445	7	\$ 32
6/30/2019	55" LED flat panel HDTV	\$ 245	7	\$ 9
6/30/2019	55" LED flat panel HDTV	\$ 245	7	\$ 9
7/31/2019	12 Samsung 32" HDTVs 100x100	\$ 3,433	7	\$ 82
7/31/2019	Portable Air Conditioner	\$ 402	7	\$ 10
9/30/2019	Wheelchair Scale Fold Up 1000 lb capacity	\$ 1,826	7	\$ -
4/30/2019	Mini Rest Bariatric Bed & Trapeze Frame	\$ 3,764	10	\$ 157
5/31/2019	12 Overbed Tables	\$ 919	10	\$ 21
6/30/2019	Hadleigh Talbot Polyester Storage Bench	\$ 365	10	\$ 9
7/31/2019	Regency XL2000 Bariatric Wheelchair Triple Axel	\$ 1,775	10	\$ 30
9/30/2019	Tracer SX5 Reclining Wheelchair	\$ 385	10	\$ -
1/31/2019	6 Mattresses Visco Select 36x80x7	\$ 1,449	3	\$ 322
1/31/2019	9 Mattresses Visco Select 36x80x7	\$ 2,173	3	\$ 483
4/30/2019	Promatt Plus Mattress System	\$ 2,157	3	\$ 300
6/30/2019	1 Mattress	391.2	3	\$ 32.6
4/30/2019	HP LaserJet Pro M102w laser printer	130.75	3	18.15972222
4/30/2019	4 port voicemail machine	743.42	7	44.25119048
5/31/2019	Network Line Install from phone room to IDF in elevator	797.63	7	37.98238095
Total additions for Movable Equipment		\$ 21,755		\$ 1,615
Deletions:				
10/1/2018	Various Assets Deletions	\$ (262,564)		-
Total deletions for Movable Equipment		\$ (262,564)		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Willows Care and Rehabilitation Center
 Depreciation Expense Report
 As of September 30, 2018

(837,215.54)

(374,352.27)

Locati	G/L Asset	Acct Desc	Sys	Ex	Description	In Svc Date	AcquiredValue	PT	DeprMeth	EstLife	Current Accum Depreciation
57009	150025	Land Imp	010302	000	Concrete walkways	12/31/2015	(57,817.97)	R	SLMM	08 00	(19,874.94)
57009	150050	Bldg Imp	009863	000	Ames backflow	7/31/2015	(6,710.69)	R	SLMM	08 05	(2,524.81)
57009	150050	Bldg Imp	009864	000	Permit for backflow	7/31/2015	(339.98)	R	SLMM	08 05	(127.90)
57009	150050	Bldg Imp	010019	000	KABA Light-Duty Electronic Push Button	8/31/2015	(432.56)	R	SLMM	08 04	(160.05)
57009	150050	Bldg Imp	010301	000	90m rated fire door	12/31/2015	(1,670.76)	R	SLMM	08 00	(574.34)
57009	150050	Bldg Imp	010372	000	Roof repairs	1/31/2016	(11,858.03)	R	SLMM	07 11	(3,994.30)
57009	150050	Bldg Imp	010477	000	KABA Light-Duty Electronic Pushbutton 1	2/29/2016	(865.14)	R	SLMM	07 10	(285.31)
57009	150050	Bldg Imp	011363	000	Architectural Services	11/30/2016	(1,075.00)	R	SLMM	07 01	(278.25)
57009	150050	Bldg Imp	011533	000	Deposit for installation of fire doors	1/31/2017	(2,604.87)	R	SLMM	06 11	(627.68)
57009	150050	Bldg Imp	011839	000	Daikin water source heat pump final pay	3/31/2017	(2,250.00)	R	SLMM	06 09	(500.00)
57009	150050	Bldg Imp	011840	000	Electronic Lock,Satin Chrome,12 Button	3/31/2017	(651.34)	R	SLMM	06 09	(144.75)
57009	150050	Bldg Imp	011842	000	Daikin water source heat pump 1st pay	3/31/2017	(2,250.00)	R	SLMM	06 09	(500.00)
57009	150050	Bldg Imp	012040	000	Sprinkler System	6/30/2017	(13,470.29)	R	SLMM	06 06	(2,590.44)
57009	150050	Bldg Imp	012175	000	4-fire doors interior	8/31/2017	(5,209.72)	R	SLMM	06 04	(891.14)
57009	150050	Bldg Imp	012611	000	Deposit for 5 fire rated doors	2/28/2018	(5,504.36)	R	SLMM	05 10	(550.44)
57009	150050	Bldg Imp	012776	000	Deposit for new fire doors	4/30/2018	(3,787.83)	R	SLMM	05 08	(278.52)
57009	150050	Bldg Imp	012947	000	Install Oak Fire Rated Doors	6/30/2018	(10,022.74)	R	SLMM	05 06	(455.58)
57009	150050	Bldg Imp	013179	000	Fire Door & installations	9/30/2018	(10,773.26)	R	SLMM	05 03	-
57009	150057	Bldg Imp	009442	000	Video monitoring system	2/28/2015	(3,392.57)	R	SLMM	08 10	(1,376.24)
57009	150057	Bldg Imp	009865	000	Flooring adhesive cove base	7/31/2015	(64,391.75)	R	SLMM	08 05	(24,226.61)
57009	150057	Bldg Imp	010023	000	Carpet and cove base	8/31/2015	(2,873.85)	R	SLMM	08 04	(1,063.32)
57009	150057	Bldg Imp	010024	000	Vinyl plank flooring	8/31/2015	(45,928.13)	R	SLMM	08 04	(16,993.43)
57009	150057	Bldg Imp	010063	000	Vinyl plank flooring and cove base	9/30/2015	(13,982.64)	R	SLMM	08 03	(5,084.61)
57009	150057	Bldg Imp	010303	000	Vinyl plank flooring and cove base	12/31/2015	(2,097.48)	R	SLMM	08 00	(721.02)
57009	150070	Non Movable Equip	006835	000	Sun Valuation - PPE Fixed Equip 7 Year	12/1/2012	(2,420.00)	P	SLMM	07 00	(2,016.70)
57009	150075	Non Movable Equip	006836	000	Sun Valuation - PPE Fixed Equip 10 yea	12/1/2012	(171,770.00)	P	SLMM	10 00	(100,199.17)
57009	150075	Non Movable Equip	007291	000	Willows 2nd flr AC	4/30/2013	(7,047.00)	P	SLMM	10 00	(3,817.13)
57009	150075	Non Movable Equip	007902	000	Exhaust fan	9/30/2013	(3,296.85)	P	SLMM	10 00	(1,648.45)
57009	150075	Non Movable Equip	008428	000	EVAPORATOR COIL	2/28/2014	(3,347.90)	P	SLMM	09 10	(1,560.48)
57009	150075	Non Movable Equip	008853	000	FIRST INSTALLMENT OF REPLACEME	6/30/2014	(3,435.00)	P	SLMM	09 06	(1,536.72)
57009	150075	Non Movable Equip	010927	000	Elastomeric fire pump coupling	6/30/2016	(2,833.16)	P	SLMM	07 06	(849.96)
57009	150075	Non Movable Equip	010928	000	1st install pay on Trane Split System	6/30/2016	(12,890.00)	P	SLMM	07 06	(3,867.00)
57009	150075	Non Movable Equip	011026	000	Trane Split System	7/31/2016	(12,890.00)	P	SLMM	07 05	(3,765.63)
57009	150075	Non Movable Equip	011149	000	Day tank controller unit	8/31/2016	(3,424.47)	P	SLMM	07 04	(972.86)
57009	150075	Non Movable Equip	011150	000	Simplex NAC Booster Panel	8/31/2016	(2,703.42)	P	SLMM	07 04	(768.02)
57009	150075	Non Movable Equip	011151	000	Split activator kit	8/31/2016	(4,682.27)	P	SLMM	07 04	(1,330.19)
57009	150075	Non Movable Equip	011189	000	Tran Split System	9/30/2016	(2,870.00)	P	SLMM	07 03	(791.73)
57009	150075	Non Movable Equip	011841	000	Bradford White water heater	3/31/2017	(5,140.00)	P	SLMM	06 09	(1,142.22)
57009	150075	Non Movable Equip	011966	000	1st install payment on cooler/freezer	5/31/2017	(16,635.00)	P	SLMM	06 07	(3,369.12)
57009	150075	Non Movable Equip	012039	000	Hot Water Heater	6/30/2017	(6,280.00)	P	SLMM	06 06	(1,207.69)
57009	150075	Non Movable Equip	012315	000	2nd install pay on cooler/freezer	10/31/2017	(16,635.00)	P	SLMM	06 02	(2,472.78)
57009	150075	Non Movable Equip	012480	000	Deposit 28" multi temp trailer rental	12/31/2017	(100.00)	P	SLMM	06 00	(12.50)
57009	150075	Non Movable Equip	012539	000	Final install of cooler/freezer	1/31/2018	(5,125.00)	P	SLMM	05 11	(577.46)
57009	150075	Non Movable Equip	012540	000	Comco diesel trailer rental	1/31/2018	(200.00)	P	SLMM	05 11	(22.54)
57009	150075	Non Movable Equip	012541	000	Multi temp trailer rental	1/31/2018	(1,447.00)	P	SLMM	05 11	(163.04)
57009	150075	Non Movable Equip	012542	000	Misc shelving/accessories for new cooler/	1/31/2018	(2,470.85)	P	SLMM	05 11	(278.40)
57009	150075	Non Movable Equip	012864	000	Heat Pump	5/31/2018	(2,947.50)	P	SLMM	05 07	(175.97)
57009	150075	Non Movable Equip	012865	000	CoolPak (Cooling Tower)	5/31/2018	(4,463.47)	P	SLMM	05 07	(266.47)
57009	150075	Non Movable Equip	012866	000	Blower Section/New Shaft on Evaperatin	5/31/2018	(5,987.50)	P	SLMM	05 07	(357.46)
57009	150075	Non Movable Equip	013016	000	Heat Pump	7/31/2018	(2,947.50)	P	SLMM	05 05	(90.69)
57009	150080	Movable Equip	006837	000	Sun Valuation - PPE Moveable Equip 7 Y	12/1/2012	(17,220.00)	P	SLMM	07 00	(14,350.00)
57009	150080	Movable Equip	007285	000	Sansui 24 in LED TV	4/30/2013	(294.58)	P	SLMM	07 00	(227.94)
57009	150080	Movable Equip	007287	000	Attendant bladder scanner w/stand	4/30/2013	(7,790.17)	P	SLMM	07 00	(6,028.10)
57009	150080	Movable Equip	007372	000	24 in LED High Def flat screen	5/31/2013	(297.77)	P	SLMM	07 00	(226.89)
57009	150080	Movable Equip	007374	000	24 in LED High Def flat screen	5/31/2013	(382.43)	P	SLMM	07 00	(291.36)
57009	150080	Movable Equip	007517	000	San612 high def flat screen TV	6/30/2013	(297.77)	P	SLMM	07 00	(223.34)
57009	150080	Movable Equip	007520	000	2 Attendant handheld pulse oximeters	6/30/2013	(648.37)	P	SLMM	07 00	(486.30)
57009	150080	Movable Equip	007521	000	3 Attendant handheld pulse oximeters	6/30/2013	(968.31)	P	SLMM	07 00	(726.24)
57009	150080	Movable Equip	007679	000	Flat Screen TV	7/31/2013	(339.60)	P	SLMM	07 00	(250.69)
57009	150080	Movable Equip	007681	000	22 in LED HD TV	7/31/2013	(339.60)	P	SLMM	07 00	(250.69)
57009	150080	Movable Equip	007682	000	24 in LED HD Vizio TV	7/31/2013	(297.77)	P	SLMM	07 00	(219.80)
57009	150080	Movable Equip	007683	000	LED HD Flat Screen TV	7/31/2013	(265.86)	P	SLMM	07 00	(196.24)
57009	150080	Movable Equip	007803	000	LED High Def TV	8/31/2013	(265.86)	P	SLMM	07 00	(193.07)
57009	150080	Movable Equip	007804	000	LG 26" High Def TV	8/31/2013	(359.34)	P	SLMM	07 00	(260.98)
57009	150080	Movable Equip	007901	000	Steel baked enamel black memorial benc	9/30/2013	(2,209.96)	P	SLMM	07 00	(1,578.55)
57009	150080	Movable Equip	007989	000	Attendant Vital Signs Monitor	10/31/2013	(10,309.20)	P	SLMM	07 00	(7,240.98)
57009	150080	Movable Equip	008078	000	(3) 24 in Led flat screen TVs	11/30/2013	(797.59)	P	SLMM	07 00	(550.72)
57009	150080	Movable Equip	008079	000	24 in LED flat screen TV	11/30/2013	(287.13)	P	SLMM	07 00	(198.27)

Willows Care and Rehabilitation Center
 Depreciation Expense Report
 As of September 30, 2018

(837,215.54)

(374,352.27)

Locati	G/L Asset	Acct Desc	Sys	Ex	Description	In Svc Date	AcquiredValue	PT	DeprMeth	EstLife	Current Accum Depreciation
57009	150080	Movable Equip	008176	000	LED high def flat screen TV	12/31/2013	(276.50)	P	SLMM	07 00	(187.63)
57009	150080	Movable Equip	008177	000	LED high def flat screen TV	12/31/2013	(276.50)	P	SLMM	07 00	(187.63)
57009	150080	Movable Equip	008340	000	LED high def flat screen TV	1/31/2014	(276.50)	P	SLMM	07 00	(184.34)
57009	150080	Movable Equip	008516	000	LED High Def flat screen TV	3/31/2014	(276.50)	P	SLMM	07 00	(177.76)
57009	150080	Movable Equip	008618	000	Pocket tag reader	4/30/2014	(613.98)	P	SLMM	07 00	(387.39)
57009	150080	Movable Equip	008962	000	Huntleigh Pocket Sized Doppler and pro	7/31/2014	(1,225.65)	P	SLMM	07 00	(729.55)
57009	150080	Movable Equip	009072	000	Rice Lake Beam Chair Scale, 44	9/30/2014	(425.38)	P	SLMM	07 00	(243.08)
57009	150080	Movable Equip	010020	000	Attendant Bladder Scanner Prob	8/31/2015	(1,716.41)	P	SLMM	07 00	(756.03)
57009	150080	Movable Equip	010061	000	Sales and Use Tax Sept 2015	9/30/2015	(24.00)	P	SLMM	07 00	(10.29)
57009	150080	Movable Equip	010143	000	LED HD flat panel TV	10/31/2015	(348.56)	P	SLMM	07 00	(145.25)
57009	150080	Movable Equip	010144	000	Sales and Use Tax Oct 2015	10/31/2015	(182.00)	P	SLMM	07 00	(75.83)
57009	150080	Movable Equip	010766	000	Unimac Washer	4/30/2016	(13,181.02)	P	SLMM	07 00	(4,550.59)
57009	150080	Movable Equip	010924	000	Sales and Use Tax May 2016	6/30/2016	(16.00)	P	SLMM	07 00	(5.15)
57009	150080	Movable Equip	011023	000	Sales and Use Tax	7/31/2016	(75.00)	P	SLMM	07 00	(23.23)
57009	150080	Movable Equip	011025	000	Attendant Bladder Scanner Prob	7/31/2016	(1,177.31)	P	SLMM	07 00	(364.41)
57009	150080	Movable Equip	012610	000	Sales and Use Tax	2/28/2018	(105.00)	P	SLMM	05 10	(10.50)
57009	150085	Movable Equip	007071	000	BEDFRAMES	12/31/2012	(1,255.59)	P	SLMM	10 00	(721.97)
57009	150085	Movable Equip	007072	000	PARTS&MISCMINOREQUIPMENT	12/31/2012	(1,733.25)	P	SLMM	10 00	(996.65)
57009	150085	Movable Equip	007073	000	MATTRESSES	12/31/2012	(2,020.65)	P	SLMM	10 00	(1,161.90)
57009	150085	Movable Equip	007286	000	2 Invacare wheelchairs	4/30/2013	(121.80)	P	SLMM	10 00	(65.98)
57009	150085	Movable Equip	007288	000	2 Easycare 3 bed panels	4/30/2013	(2,358.80)	P	SLMM	10 00	(1,277.68)
57009	150085	Movable Equip	007289	000	5 Tracer EX2 wheelchairs w/legrests	4/30/2013	(760.30)	P	SLMM	10 00	(411.83)
57009	150085	Movable Equip	007370	000	Storage Trends tall cabinet	5/31/2013	(241.57)	P	SLMM	10 00	(128.85)
57009	150085	Movable Equip	007373	000	Storage Trends tall cabinet	5/31/2013	(199.94)	P	SLMM	10 00	(106.61)
57009	150085	Movable Equip	007678	000	Refrigerator	7/31/2013	(638.09)	P	SLMM	10 00	(329.69)
57009	150085	Movable Equip	007680	000	20 UCXT beds w/panels	7/31/2013	(27,119.04)	P	SLMM	10 00	(14,011.49)
57009	150085	Movable Equip	007986	000	(2) 3 shelf bookcases	10/31/2013	(258.30)	P	SLMM	10 00	(127.00)
57009	150085	Movable Equip	007988	000	Tracer IV heavy duty wheelchair	10/31/2013	(273.26)	P	SLMM	10 00	(134.38)
57009	150085	Movable Equip	007990	000	OmniCycle Elite Rehab System	10/31/2013	(7,019.11)	P	SLMM	10 00	(3,451.06)
57009	150085	Movable Equip	007994	000	Faux wood blinds	10/31/2013	(153.13)	P	SLMM	10 00	(75.27)
57009	150085	Movable Equip	008175	000	Direct Choice Low Bed Overbed Table	12/31/2013	(348.52)	P	SLMM	10 00	(165.54)
57009	150085	Movable Equip	008338	000	TRSX5:18Wx16D, 15.5 STF, Desk	1/31/2014	(252.91)	P	SLMM	09 11	(119.01)
57009	150085	Movable Equip	008617	000	Big Blue Board	4/30/2014	(461.68)	P	SLMM	09 08	(210.94)
57009	150085	Movable Equip	008960	000	Trapeze, for Select Joerns Bed	7/31/2014	(373.95)	P	SLMM	09 05	(165.46)
57009	150085	Movable Equip	009071	000	Tracer EX2 Wheelchair, Stock,	9/30/2014	(104.32)	P	SLMM	09 03	(45.12)
57009	150085	Movable Equip	009177	000	Tracer EX2 wheelchair	10/31/2014	(250.00)	P	SLMM	09 02	(106.81)
57009	150085	Movable Equip	009178	000	Tracer EX2 wheelchair and foot rest	10/31/2014	(127.96)	P	SLMM	09 02	(54.68)
57009	150085	Movable Equip	009245	000	Tracer EX2 Wheelchair, Stock,	11/30/2014	(104.31)	P	SLMM	09 01	(44.01)
57009	150085	Movable Equip	009246	000	Tracer EX2 Wheelchair, Stock,	11/30/2014	(104.31)	P	SLMM	09 01	(44.01)
57009	150085	Movable Equip	009248	000	Tracer EX2 wheelchair and footrest	11/30/2014	(127.96)	P	SLMM	09 01	(54.01)
57009	150085	Movable Equip	009307	000	1.6 cu ft medical grade refrigerator	12/31/2014	(527.55)	P	SLMM	09 00	(219.83)
57009	150085	Movable Equip	009308	000	(2) 1.6 cu ft medical grade refrigerator	12/31/2014	(1,055.08)	P	SLMM	09 00	(439.61)
57009	150085	Movable Equip	009679	000	Tracer EX2 Wheelchair/legrests	5/31/2015	(163.76)	P	SLMM	08 07	(63.60)
57009	150085	Movable Equip	009757	000	Tracer EX2 Wheelchair, Stock,	6/30/2015	(355.85)	P	SLMM	08 06	(136.07)
57009	150085	Movable Equip	009760	000	Touch-free Counter Ice Maker	6/30/2015	(3,332.99)	P	SLMM	08 06	(1,274.39)
57009	150085	Movable Equip	010018	000	Overbed night tables	8/31/2015	(474.48)	P	SLMM	08 04	(175.57)
57009	150085	Movable Equip	010021	000	48i Round Table, Espresso Finish	8/31/2015	(1,083.82)	P	SLMM	08 04	(401.02)
57009	150085	Movable Equip	010022	000	Martin Collection, Chair	8/31/2015	(2,378.94)	P	SLMM	08 04	(880.20)
57009	150085	Movable Equip	010059	000	4 overbed tables	9/30/2015	(379.58)	P	SLMM	08 03	(138.03)
57009	150085	Movable Equip	010062	000	Nosilla Sofa, Grade 16	9/30/2015	(1,353.07)	P	SLMM	08 03	(492.03)
57009	150085	Movable Equip	010145	000	Maxwell Thomas sofas	10/31/2015	(6,088.95)	P	SLMM	08 02	(2,174.64)
57009	150085	Movable Equip	010371	000	3-Quart Food Processor	1/31/2016	(999.97)	P	SLMM	07 11	(336.83)
57009	150085	Movable Equip	010479	000	Bariatric Parallel Bars, HxW A	2/29/2016	(1,913.41)	P	SLMM	07 10	(631.03)
57009	150085	Movable Equip	010884	000	Tracer EX2 Wheelchair, Stock,	5/31/2016	(347.94)	P	SLMM	07 07	(107.06)
57009	150085	Movable Equip	010885	000	Direct Choice Overbed Table	5/31/2016	(373.17)	P	SLMM	07 07	(114.82)
57009	150085	Movable Equip	010886	000	Tracer EX2 Wheelchair, Stock swingawa	5/31/2016	(419.88)	P	SLMM	07 07	(129.20)
57009	150085	Movable Equip	010925	000	Panacea Transport Wheelchair,	6/30/2016	(221.98)	P	SLMM	07 06	(66.60)
57009	150085	Movable Equip	010926	000	Tracer EX2 Wheelchair, Stock,	6/30/2016	(231.96)	P	SLMM	07 06	(69.59)
57009	150085	Movable Equip	011024	000	Tracer EX2 Wheelchair, Stock,	7/31/2016	(231.96)	P	SLMM	07 05	(67.77)
57009	150085	Movable Equip	011187	000	Direct Choice Overbed Table	9/30/2016	(447.81)	P	SLMM	07 03	(123.54)
57009	150085	Movable Equip	011188	000	Tracer EX2 Wheelchair and footrest	9/30/2016	(279.92)	P	SLMM	07 03	(77.22)
57009	150085	Movable Equip	011362	000	Panacea Fixed Frame Wheelchair	11/30/2016	(241.98)	P	SLMM	07 01	(62.63)
57009	150085	Movable Equip	011484	000	Direct Choice Basic Wheelchair	12/31/2016	(269.98)	P	SLMM	07 00	(67.50)
57009	150085	Movable Equip	011485	000	Direct Choice Basic Wheelchair	12/31/2016	(267.98)	P	SLMM	07 00	(66.99)
57009	150085	Movable Equip	011530	000	Panacea Transport Wheelchair,	1/31/2017	(223.98)	P	SLMM	06 11	(53.97)
57009	150085	Movable Equip	011531	000	Direct Choice Overbed Table	1/31/2017	(446.54)	P	SLMM	06 11	(107.60)
57009	150085	Movable Equip	011532	000	Direct Choice Overbed Table	1/31/2017	(447.81)	P	SLMM	06 11	(107.91)
57009	150085	Movable Equip	011631	000	2 Direct Choice Basic Wheelchair	2/28/2017	(271.98)	P	SLMM	06 10	(63.02)

Willows Care and Rehabilitation Center
 Depreciation Expense Report
 As of September 30, 2018

(837,215.54)

(374,352.27)

Locati	G/L Asset	Acct Desc	Sys	Ex	Description	In Svc Date	AcquiredValue	PT	DeprMeth	EstLife	Current Accum Depreciation
57009	150085	Movable Equip	011632	000	Panacea Transport Wheelchair,	2/28/2017	(111.99)	P	SLMM	06 10	(25.95)
57009	150085	Movable Equip	011633	000	6 Direct Choice Overbed Table	2/28/2017	(446.54)	P	SLMM	06 10	(103.47)
57009	150085	Movable Equip	011838	000	Medium Duty Manual 12i Slicer	3/31/2017	(1,633.51)	P	SLMM	06 09	(363.00)
57009	150085	Movable Equip	011892	000	GE Refrigerator, 14.6 Cu Ft	4/30/2017	(644.47)	P	SLMM	06 08	(136.95)
57009	150085	Movable Equip	012240	000	Food Processor w/ Continuous Feed	9/30/2017	(1,297.63)	P	SLMM	06 03	(207.62)
57009	150085	Movable Equip	012423	000	(2) Silver Sport 2 Wheelchairs	11/30/2017	(281.96)	P	SLMM	06 01	(38.62)
57009	150085	Movable Equip	012538	000	Westinghouse 18 cu ft refrigerator	1/31/2018	(392.91)	P	SLMM	05 11	(44.27)
57009	150085	Movable Equip	012606	000	REFRIGERATOR	2/28/2018	(398.80)	P	SLMM	05 10	(39.88)
57009	150085	Movable Equip	012607	000	Ice machine and stainless table w/o backs	2/28/2018	(9,736.09)	P	SLMM	05 10	(973.61)
57009	150085	Movable Equip	012609	000	XL wheelchair and bariatric bed	2/28/2018	(3,276.46)	P	SLMM	05 10	(327.65)
57009	150085	Movable Equip	012687	000	Direct Choice, 3-Position Extra Wide Rec	3/31/2018	(643.40)	P	SLMM	05 09	(55.95)
57009	150085	Movable Equip	012862	000	6-Pan Steam 'n' Hold	5/31/2018	(6,020.30)	P	SLMM	05 07	(359.42)
57009	150085	Movable Equip	012863	000	UCXT Bed w/ Panels	5/31/2018	(1,648.43)	P	SLMM	05 07	(98.41)
57009	150085	Movable Equip	012946	000	Conveyor Toaster	6/30/2018	(995.87)	P	SLMM	05 06	(45.27)
57009	150085	Movable Equip	013015	000	(2) Enclosed Meal Delivery Cart	7/31/2018	(5,704.15)	P	SLMM	05 05	(175.51)
57009	150085	Movable Equip	013178	000	Wheelchair	9/30/2018	(191.96)	P	SLMM	05 03	-
57009	150087	Movable Equip	007371	000	Ultra Speed 1500rpm burnisher	5/31/2013	(1,234.70)	P	SLMM	05 00	(1,234.70)
57009	150087	Movable Equip	007518	000	EUR 5845 Sanitare upright vacuum	6/30/2013	(298.83)	P	SLMM	05 00	(298.83)
57009	150087	Movable Equip	010639	000	Deluxe Shower Chair/Commode	3/31/2016	(348.84)	P	SLMM	05 00	(174.43)
57009	150087	Movable Equip	012774	000	Entrapment Measurement Tool	4/30/2018	(1,380.23)	P	SLMM	05 00	(115.02)
57009	150088	Movable Equip	007369	000	40 MATTRESS,GENESIS VISCO SELEC	5/31/2013	(9,730.08)	P	SLMM	03 00	(9,730.08)
57009	150088	Movable Equip	012113	000	Panacea Foam Mattress	7/31/2017	(328.71)	P	SLMM	03 00	(127.84)
57009	150088	Movable Equip	012176	000	Panacea Flip Foam Mattress, 35	8/31/2017	(306.51)	P	SLMM	03 00	(110.69)
57009	150088	Movable Equip	012422	000	3 Panacea Original Foam Mattress	11/30/2017	(440.23)	P	SLMM	03 00	(122.29)
57009	150088	Movable Equip	012424	000	2 Panacea Original Foam Mattress	11/30/2017	(293.48)	P	SLMM	03 00	(81.52)
57009	150088	Movable Equip	012608	000	3 DermaFloat and 1 Arise 1000 mattress	2/28/2018	(10,493.36)	P	SLMM	03 00	(2,040.37)
57009	150088	Movable Equip	012945	000	(6) Panacea Foam Mattress	6/30/2018	(759.21)	P	SLMM	03 00	(63.27)
57009	150100	Movable Equip	007290	000	Fellowes 12 in shredder	4/30/2013	(750.00)	P	SLMM	10 00	(406.25)
57009	150100	Movable Equip	007519	000	(4) Steel 4 drawer file cabinets	6/30/2013	(2,233.35)	P	SLMM	10 00	(1,172.54)
57009	150100	Movable Equip	008741	000	Credit Card Machine	5/31/2014	(73.07)	P	SLMM	09 07	(33.06)
57009	150100	Movable Equip	009247	000	Logan Office Chair	11/30/2014	(163.89)	P	SLMM	09 01	(69.15)
57009	150100	Movable Equip	009249	000	Logan Office Chair	11/30/2014	(163.89)	P	SLMM	09 01	(69.15)
57009	150100	Movable Equip	010478	000	Logan Office Chair	2/29/2016	(182.77)	P	SLMM	07 10	(60.27)
57009	150100	Movable Equip	010883	000	Highback mesh chair	5/31/2016	(196.74)	P	SLMM	07 07	(60.53)
57009	150100	Movable Equip	011295	000	Logan Office Chair	10/31/2016	(182.77)	P	SLMM	07 02	(48.88)
57009	150100	Movable Equip	012775	000	HON VL210 Light Duty Task Chair	4/30/2018	(378.87)	P	SLMM	05 08	(27.86)
57009	150110	Movable Equip	006838	000	Sun Valuation - PPE IS Equip - 3 Year	12/1/2012	(17,970.00)	P	SLMM	02 00	(17,970.00)
57009	150110	Movable Equip	007987	000	High quality lap top projector	10/31/2013	(397.48)	P	SLMM	03 00	(397.48)
57009	150110	Movable Equip	008515	000	1 APC SmartUPS	3/31/2014	(855.46)	P	SLMM	03 00	(855.46)
57009	150110	Movable Equip	008619	000	Installation of new server rack	4/30/2014	(10,041.57)	P	SLMM	03 00	(10,041.57)
57009	150110	Movable Equip	009306	000	1 HP laserjet pro	12/31/2014	(445.15)	P	SLMM	03 00	(445.15)
57009	150110	Movable Equip	009677	000	Mobile Iron licenses deployed 5/2015	5/31/2015	(15.90)	P	SLMM	03 00	(15.90)
57009	150110	Movable Equip	010060	000	1 HP M425DN & tag	9/30/2015	(448.72)	P	SLMM	03 00	(448.72)
57009	150115	Movable Equip	007074	000	NETWORKINGEQUIPMENT	12/31/2012	(33,376.75)	P	SLMM	05 00	(33,376.75)
57009	150117	Movable Equip	008514	000	Cabling for phone line	3/31/2014	(465.50)	P	SLMM	07 00	(299.26)
57009	150117	Movable Equip	009678	000	Cabling for fax line	5/31/2015	(375.00)	P	SLMM	07 00	(178.57)
					Reversal September 2018 DSSI Accrual	9/30/2018	\$ (701)				

Willows Care and Rehabilitation Center
Depreciation Expense Report
As of September 30, 2019

Sch 23 Total Depn 30,061.91
Sch 29 total Depn Adj 77,943.30
Total Depn Expense 108,005.21

Locati	G/L Asset	Acct Desc Sys	Ex	Descriptor In	Svc Date	Acquired Value	PT	EstLife	Depreciable Basis	1,005,172.35	1,005,172.35	374,352.27	108,005.21	482,357.48
										9/30/2018	2,019.00	Prior Accum Depreciation	Current YTD Depreciation	Current Accum Depreciation 9/30/2019
57009	150070	Non Mova 006835	000	Sun Valua	12/1/2012	2,420.00	P	07 00	2,420.00	2,016.70	345.72	2,362.42	117,376.17	
57009	150075	Non Mova 006836	000	Sun Valua	12/1/2012	171,770.00	P	10 00	171,770.00	100,199.17	17,177.00	117,376.17	16,810.00	
57009	150080	Movable E 006837	000	Sun Valua	12/1/2012	17,220.00	P	07 00	17,220.00	14,350.00	2,460.00	16,810.00	17,970.00	
57009	150110	Movable E 006838	000	Sun Valua	12/1/2012	17,970.00	P	02 00	17,970.00	17,970.00	-	17,970.00	847.53	
57009	150085	Movable E 007071	000	BEDFRAN	12/31/2012	1,255.59	P	10 00	1,255.59	721.97	125.56	847.53	1,169.98	
57009	150085	Movable E 007072	000	PARTS&A	12/31/2012	1,733.25	P	10 00	1,733.25	996.65	173.33	1,169.98	1,363.97	
57009	150085	Movable E 007073	000	MATTRE	12/31/2012	2,020.65	P	10 00	2,020.65	1,161.90	202.07	1,363.97	33,376.75	
57009	150115	Movable E 007074	000	NETWOR	12/31/2012	33,376.75	P	05 00	33,376.75	33,376.75	-	33,376.75	7,047.00	
57009	150075	Non Mova 007291	000	Willows 2t	4/30/2013	7,047.00	P	10 00	7,047.00	3,817.13	704.70	4,521.83	294.58	
57009	150080	Movable E 007285	000	Sansui 24 i	4/30/2013	294.58	P	07 00	294.58	227.94	42.08	270.02	7,790.17	
57009	150080	Movable E 007287	000	Attendant l	4/30/2013	7,790.17	P	07 00	7,790.17	6,028.10	1,112.88	7,140.98	121.80	
57009	150085	Movable E 007286	000	2 Invacare	4/30/2013	121.80	P	10 00	121.80	65.98	12.18	78.16	2,358.80	
57009	150085	Movable E 007288	000	2 Easycare	4/30/2013	2,358.80	P	10 00	2,358.80	1,277.68	235.88	1,513.56	760.30	
57009	150085	Movable E 007289	000	5 Tracer E.	4/30/2013	760.30	P	10 00	760.30	411.83	76.03	487.86	750.00	
57009	150100	Movable E 007290	000	Fellowes l	4/30/2013	750.00	P	10 00	750.00	406.25	75.00	481.25	297.77	
57009	150080	Movable E 007372	000	24 in LED	5/31/2013	297.77	P	07 00	297.77	226.89	42.54	269.43	382.43	
57009	150080	Movable E 007374	000	24 in LED	5/31/2013	382.43	P	07 00	382.43	291.36	54.63	345.99	241.57	
57009	150085	Movable E 007370	000	Storage Tr	5/31/2013	241.57	P	10 00	241.57	128.85	24.16	153.01	199.94	
57009	150085	Movable E 007373	000	Storage Tr	5/31/2013	199.94	P	10 00	199.94	106.61	19.99	126.60	1,234.70	
57009	150087	Movable E 007371	000	Ultra Spee	5/31/2013	1,234.70	P	05 00	1,234.70	1,234.70	-	1,234.70	9,730.08	
57009	150088	Movable E 007369	000	40 MATTI	5/31/2013	9,730.08	P	03 00	9,730.08	9,730.08	-	9,730.08	297.77	
57009	150080	Movable E 007517	000	San612 hig	6/30/2013	297.77	P	07 00	297.77	223.34	42.54	265.88	648.37	
57009	150080	Movable E 007520	000	2 Attendan	6/30/2013	648.37	P	07 00	648.37	486.30	92.63	578.93	968.31	
57009	150080	Movable E 007521	000	3 Attendan	6/30/2013	968.31	P	07 00	968.31	726.24	138.33	864.57	298.83	
57009	150087	Movable E 007518	000	EUR 5845	6/30/2013	298.83	P	05 00	298.83	298.83	-	298.83	2,233.35	
57009	150100	Movable E 007519	000	(4) Steel 4	6/30/2013	2,233.35	P	10 00	2,233.35	1,172.54	223.34	1,395.88	339.60	
57009	150080	Movable E 007679	000	Flat Screer	7/31/2013	339.60	P	07 00	339.60	250.69	48.52	299.21	297.77	
57009	150080	Movable E 007681	000	22 in LED	7/31/2013	339.60	P	07 00	339.60	250.69	48.52	299.21	297.77	
57009	150080	Movable E 007682	000	24 in LED	7/31/2013	297.77	P	07 00	297.77	219.80	42.54	262.34	265.86	
57009	150080	Movable E 007683	000	LED HD F	7/31/2013	265.86	P	07 00	265.86	196.24	37.98	234.22	638.09	
57009	150085	Movable E 007678	000	Refrigeratc	7/31/2013	638.09	P	10 00	638.09	329.69	63.81	393.50	27,119.04	
57009	150085	Movable E 007680	000	20 UCXT l	7/31/2013	27,119.04	P	10 00	27,119.04	14,011.49	2,711.90	16,723.39	265.86	
57009	150080	Movable E 007803	000	LED High	8/31/2013	265.86	P	07 00	265.86	193.07	37.98	231.05	359.34	
57009	150080	Movable E 007804	000	LG 26" Hi;	8/31/2013	359.34	P	07 00	359.34	260.98	51.34	312.32	3,296.85	
57009	150075	Non Mova 007902	000	Exhaust fa	9/30/2013	3,296.85	P	10 00	3,296.85	1,648.45	329.69	1,978.14	2,209.96	
57009	150080	Movable E 007901	000	Steel bakex	9/30/2013	2,209.96	P	07 00	2,209.96	1,578.55	315.71	1,894.26	10,309.20	
57009	150080	Movable E 007989	000	Attendant `	10/31/2013	10,309.20	P	07 00	10,309.20	7,240.98	1,472.74	8,713.72	258.30	
57009	150085	Movable E 007986	000	(2) 3 shelf	10/31/2013	258.30	P	10 00	258.30	127.00	25.83	152.83	273.26	
57009	150085	Movable E 007988	000	Tracer IV l	10/31/2013	273.26	P	10 00	273.26	134.38	27.33	161.71	7,019.11	
57009	150085	Movable E 007990	000	OmniCyclc	10/31/2013	7,019.11	P	10 00	7,019.11	3,451.06	701.91	4,152.97	153.13	
57009	150085	Movable E 007994	000	Faux wood	10/31/2013	153.13	P	10 00	153.13	75.27	15.31	90.58	397.48	
57009	150110	Movable E 007987	000	High quali	10/31/2013	397.48	P	03 00	397.48	397.48	-	397.48	797.59	
57009	150080	Movable E 008078	000	(3) 24 in L	11/30/2013	797.59	P	07 00	797.59	550.72	113.94	664.66	287.13	
57009	150080	Movable E 008079	000	24 in LED	11/30/2013	287.13	P	07 00	287.13	198.27	41.02	239.29	276.50	
57009	150080	Movable E 008176	000	LED high	12/31/2013	276.50	P	07 00	276.50	187.63	39.50	227.13	276.50	
57009	150080	Movable E 008177	000	LED high	12/31/2013	276.50	P	07 00	276.50	187.63	39.50	227.13	348.52	
57009	150085	Movable E 008175	000	Direct Cho	12/31/2013	348.52	P	10 00	348.52	165.54	34.85	200.39	276.50	
57009	150080	Movable E 008340	000	LED high	1/31/2014	276.50	P	07 00	276.50	184.34	39.50	223.84	252.91	
57009	150085	Movable E 008338	000	TRSX5:18	1/31/2014	252.91	P	09 11	252.91	119.01	25.50	144.51	3,347.90	
57009	150075	Non Mova 008428	000	EVAPOR/	2/28/2014	3,347.90	P	09 10	3,347.90	1,560.48	340.47	1,900.95	276.50	
57009	150080	Movable E 008516	000	LED High	3/31/2014	276.50	P	07 00	276.50	177.76	39.50	217.26	855.46	
57009	150110	Movable E 008515	000	1 APC Sm	3/31/2014	855.46	P	03 00	855.46	855.46	-	855.46	465.50	
57009	150117	Movable E 008514	000	Cabling fo	3/31/2014	465.50	P	07 00	465.50	299.26	66.50	365.76	613.98	
57009	150080	Movable E 008618	000	Pocket tag	4/30/2014	613.98	P	07 00	613.98	387.39	87.71	475.10	461.68	
57009	150085	Movable E 008617	000	Big Blue E	4/30/2014	461.68	P	09 08	461.68	210.94	47.76	258.70	10,041.57	
57009	150110	Movable E 008619	000	Installati	4/30/2014	10,041.57	P	03 00	10,041.57	10,041.57	-	10,041.57	73.07	
57009	150100	Movable E 008741	000	Credit Car	5/31/2014	73.07	P	09 07	73.07	33.06	7.63	40.69	3,435.00	
57009	150075	Non Mova 008853	000	FIRST IN	6/30/2014	3,435.00	P	09 06	3,435.00	1,536.72	361.58	1,898.30	1,225.65	
57009	150080	Movable E 008962	000	Huntleigh	7/31/2014	1,225.65	P	07 00	1,225.65	729.55	175.09	904.64	373.95	
57009	150085	Movable E 008960	000	Trapeze, fc	7/31/2014	373.95	P	09 05	373.95	165.46	39.71	205.17	425.38	
57009	150080	Movable E 009072	000	Rice Lake	9/30/2014	425.38	P	07 00	425.38	243.08	60.77	303.85	104.32	
57009	150085	Movable E 009071	000	Tracer EX	9/30/2014	104.32	P	09 03	104.32	45.12	11.28	56.40	250.00	
57009	150085	Movable E 009177	000	Tracer EX	10/31/2014	250.00	P	09 02	250.00	106.81	27.27	134.08		

Willows Care and Rehabilitation Center
 Depreciation Expense Report
 As of September 30, 2019

Sch 23 Total Deprn 30,061.91
 Sch 29 total Deprn Adj 77,943.30
 Total Deprn Expense 108,005.21

1,005,172.35

1,005,172.35 374,352.27 108,005.21 482,357.48

Locati	G/L Asset	Acct Desc Sys	Ex	Descriptor In Svc Date	Acquired Value	PT	EstLife	Depreciable Basis	9/30/2018	Prior Accum	Current YTD	Current
										Depreciation	Depreciation	Accum
										2,019.00		
57009	150085	Movable E 009178	000	Tracer EX: 10/31/2014	127.96	P	09 02	127.96	54.68	13.96	68.64	
57009	150085	Movable E 009245	000	Tracer EX: 11/30/2014	104.31	P	09 01	104.31	44.01	11.48	55.49	
57009	150085	Movable E 009246	000	Tracer EX: 11/30/2014	104.31	P	09 01	104.31	44.01	11.48	55.49	
57009	150085	Movable E 009248	000	Tracer EX: 11/30/2014	127.96	P	09 01	127.96	54.01	14.09	68.10	
57009	150100	Movable E 009247	000	Logan Offi 11/30/2014	163.89	P	09 01	163.89	69.15	18.04	87.19	
57009	150100	Movable E 009249	000	Logan Offi 11/30/2014	163.89	P	09 01	163.89	69.15	18.04	87.19	
57009	150085	Movable E 009307	000	1.6 cu ft m 12/31/2014	527.55	P	09 00	527.55	219.83	58.62	278.45	
57009	150085	Movable E 009308	000	(2) 1.6 cu f 12/31/2014	1,055.08	P	09 00	1,055.08	439.61	117.23	556.84	
57009	150110	Movable E 009306	000	1 HP laserj 12/31/2014	445.15	P	03 00	445.15	445.15	-	445.15	
57009	150057	Bldg Imp 009442	000	Video mon 2/28/2015	3,392.57	R	08 10	3,392.57	1,376.24	384.07	1,760.31	
57009	150085	Movable E 009679	000	Tracer EX: 5/31/2015	163.76	P	08 07	163.76	63.60	19.08	82.68	
57009	150110	Movable E 009677	000	Mobile Iro 5/31/2015	15.90	P	03 00	15.90	15.90	-	15.90	
57009	150117	Movable E 009678	000	Cabling fo 5/31/2015	375.00	P	07 00	375.00	178.57	53.57	232.14	
57009	150085	Movable E 009757	000	Tracer EX: 6/30/2015	355.85	P	08 06	355.85	136.07	41.87	177.94	
57009	150085	Movable E 009760	000	Touch-free 6/30/2015	3,332.99	P	08 06	3,332.99	1,274.39	392.12	1,666.51	
57009	150050	Bldg Imp 009863	000	Ames back 7/31/2015	6,710.69	R	08 05	6,710.69	2,524.81	797.31	3,322.12	
57009	150050	Bldg Imp 009864	000	Permit for 7/31/2015	339.98	R	08 05	339.98	127.90	40.39	168.29	
57009	150057	Bldg Imp 009865	000	Flooring ac 7/31/2015	64,391.75	R	08 05	64,391.75	24,226.61	7,650.51	31,877.12	
57009	150050	Bldg Imp 010019	000	KABA Lig 8/31/2015	432.56	R	08 04	432.56	160.05	51.91	211.96	
57009	150057	Bldg Imp 010023	000	Carpet and 8/31/2015	2,873.85	R	08 04	2,873.85	1,063.32	344.86	1,408.18	
57009	150057	Bldg Imp 010024	000	Vinyl plan 8/31/2015	45,928.13	R	08 04	45,928.13	16,993.43	5,511.38	22,504.81	
57009	150080	Movable E 010020	000	Attendant l 8/31/2015	1,716.41	P	07 00	1,716.41	756.03	245.20	1,001.23	
57009	150085	Movable E 010018	000	Overbed ni 8/31/2015	474.48	P	08 04	474.48	175.57	56.94	232.51	
57009	150085	Movable E 010021	000	48i Round 8/31/2015	1,083.82	P	08 04	1,083.82	401.02	130.06	531.08	
57009	150085	Movable E 010022	000	Martin Col 8/31/2015	2,378.94	P	08 04	2,378.94	880.20	285.47	1,165.67	
57009	150057	Bldg Imp 010063	000	Vinyl plan 9/30/2015	13,982.64	R	08 03	13,982.64	5,084.61	1,694.87	6,779.48	
57009	150080	Movable E 010061	000	Sales and l 9/30/2015	24.00	P	07 00	24.00	10.29	3.43	13.72	
57009	150085	Movable E 010059	000	4 overbed r 9/30/2015	379.58	P	08 03	379.58	138.03	46.01	184.04	
57009	150085	Movable E 010062	000	Nosilla So 9/30/2015	1,353.07	P	08 03	1,353.07	492.03	164.01	656.04	
57009	150110	Movable E 010060	000	1 HP M42: 9/30/2015	448.72	P	03 00	448.72	448.72	-	448.72	
57009	150080	Movable E 010143	000	LED HD fl 10/31/2015	348.56	P	07 00	348.56	145.25	49.80	195.05	
57009	150080	Movable E 010144	000	Sales and l 10/31/2015	182.00	P	07 00	182.00	75.83	26.00	101.83	
57009	150085	Movable E 010145	000	Maxwell T 10/31/2015	6,088.95	P	08 02	6,088.95	2,174.64	745.59	2,920.23	
57009	150025	Land Imp 010302	000	Concrete w 12/31/2015	57,817.97	R	08 00	57,817.97	19,874.94	7,227.25	27,102.19	
57009	150050	Bldg Imp 010301	000	90m rated 12/31/2015	1,670.76	R	08 00	1,670.76	574.34	208.85	783.19	
57009	150057	Bldg Imp 010303	000	Vinyl plan 12/31/2015	2,097.48	R	08 00	2,097.48	721.02	262.19	983.21	
57009	150050	Bldg Imp 010372	000	Roof repai 1/31/2016	11,858.03	R	07 11	11,858.03	3,994.30	1,497.86	5,492.16	
57009	150085	Movable E 010371	000	3-Quart Fo 1/31/2016	999.97	P	07 11	999.97	336.83	126.31	463.14	
57009	150050	Bldg Imp 010477	000	KABA Lig 2/29/2016	865.14	R	07 10	865.14	285.31	110.44	395.75	
57009	150085	Movable E 010479	000	Bariatric P 2/29/2016	1,913.41	P	07 10	1,913.41	631.03	244.27	875.30	
57009	150100	Movable E 010478	000	Logan Offi 2/29/2016	182.77	P	07 10	182.77	60.27	23.33	83.60	
57009	150087	Movable E 010639	000	Deluxe Sh 3/31/2016	348.84	P	05 00	348.84	174.43	69.77	244.20	
57009	150080	Movable E 010766	000	Unimac W 4/30/2016	13,181.02	P	07 00	13,181.02	4,550.59	1,883.00	6,433.59	
57009	150085	Movable E 010884	000	Tracer EX: 5/31/2016	347.94	P	07 07	347.94	107.06	45.88	152.94	
57009	150085	Movable E 010885	000	Direct Cho 5/31/2016	373.17	P	07 07	373.17	114.82	49.21	164.03	
57009	150085	Movable E 010886	000	Tracer EX: 5/31/2016	419.88	P	07 07	419.88	129.20	55.37	184.57	
57009	150100	Movable E 010883	000	Highback r 5/31/2016	196.74	P	07 07	196.74	60.53	25.94	86.47	
57009	150075	Non Mova 010927	000	Elastomeri 6/30/2016	2,833.16	P	07 06	2,833.16	849.96	377.76	1,227.72	
57009	150075	Non Mova 010928	000	1st install f 6/30/2016	12,890.00	P	07 06	12,890.00	3,867.00	1,718.67	5,585.67	
57009	150080	Movable E 010924	000	Sales and l 6/30/2016	16.00	P	07 00	16.00	5.15	2.29	7.44	
57009	150085	Movable E 010925	000	Panacea T 6/30/2016	221.98	P	07 06	221.98	66.60	29.60	96.20	
57009	150085	Movable E 010926	000	Tracer EX: 6/30/2016	231.96	P	07 06	231.96	69.59	30.93	100.52	
57009	150075	Non Mova 011026	000	Trane Split 7/31/2016	12,890.00	P	07 05	12,890.00	3,765.63	1,737.98	5,503.61	
57009	150080	Movable E 011023	000	Sales and l 7/31/2016	75.00	P	07 00	75.00	23.23	10.72	33.95	
57009	150080	Movable E 011025	000	Attendant l 7/31/2016	1,177.31	P	07 00	1,177.31	364.41	168.19	532.60	
57009	150085	Movable E 011024	000	Tracer EX: 7/31/2016	231.96	P	07 05	231.96	67.77	31.28	99.05	
57009	150075	Non Mova 011149	000	Day tank c 8/31/2016	3,424.47	P	07 04	3,424.47	972.86	466.97	1,439.83	
57009	150075	Non Mova 011150	000	Simplex N 8/31/2016	2,703.42	P	07 04	2,703.42	768.02	368.65	1,136.67	
57009	150075	Non Mova 011151	000	Split activ 8/31/2016	4,682.27	P	07 04	4,682.27	1,330.19	638.49	1,968.68	
57009	150075	Non Mova 011189	000	Tran Split 9/30/2016	2,870.00	P	07 03	2,870.00	791.73	395.86	1,187.59	
57009	150085	Movable E 011187	000	Direct Cho 9/30/2016	447.81	P	07 03	447.81	123.54	61.77	185.31	
57009	150085	Movable E 011188	000	Tracer EX: 9/30/2016	279.92	P	07 03	279.92	77.22	38.61	115.83	
57009	150100	Movable E 011295	000	Logan Offi 10/31/2016	182.77	P	07 02	182.77	48.88	25.50	74.38	

Willows Care and Rehabilitation Center
 Depreciation Expense Report
 As of September 30, 2019

Sch 23 Total Deprn 30,061.91
 Sch 29 total Deprn Adj 77,943.30
 Total Deprn Expense 108,005.21

1,005,172.35

1,005,172.35 374,352.27 108,005.21 482,357.48

Prior Accum Depreciation Current YTD Depreciation Current Accum

Locati	G/L Asset	Acct Desc	Sys	Ex	Descriptor In	Svc Date	AcquiredValue	PT	EstLife	Depreciable Basis	9/30/2018	2,019.00	Depreciation 9/30/2019
57009	150050	Bldg Imp	011363	000	Architectu	11/30/2016	1,075.00	R	07 01	1,075.00	278.25	151.77	430.02
57009	150085	Movable E	011362	000	Panacea Fi	11/30/2016	241.98	P	07 01	241.98	62.63	34.16	96.79
57009	150085	Movable E	011484	000	Direct Cho	12/31/2016	269.98	P	07 00	269.98	67.50	38.57	106.07
57009	150085	Movable E	011485	000	Direct Cho	12/31/2016	267.98	P	07 00	267.98	66.99	38.28	105.27
57009	150050	Bldg Imp	011533	000	Deposit fo	1/31/2017	2,604.87	R	06 11	2,604.87	627.68	376.61	1,004.29
57009	150085	Movable E	011530	000	Panacea Tr	1/31/2017	223.98	P	06 11	223.98	53.97	32.38	86.35
57009	150085	Movable E	011531	000	Direct Cho	1/31/2017	446.54	P	06 11	446.54	107.60	64.56	172.16
57009	150085	Movable E	011532	000	Direct Cho	1/31/2017	447.81	P	06 11	447.81	107.91	64.75	172.66
57009	150085	Movable E	011631	000	2 Direct Cl	2/28/2017	271.98	P	06 10	271.98	63.02	39.80	102.82
57009	150085	Movable E	011632	000	Panacea Tr	2/28/2017	111.99	P	06 10	111.99	25.95	16.39	42.34
57009	150085	Movable E	011633	000	6 Direct Cl	2/28/2017	446.54	P	06 10	446.54	103.47	65.35	168.82
57009	150050	Bldg Imp	011839	000	Daikin wat	3/31/2017	2,250.00	R	06 09	2,250.00	500.00	333.33	833.33
57009	150050	Bldg Imp	011840	000	Electronic	3/31/2017	651.34	R	06 09	651.34	144.75	96.51	241.26
57009	150050	Bldg Imp	011842	000	Daikin wat	3/31/2017	2,250.00	R	06 09	2,250.00	500.00	333.33	833.33
57009	150075	Non Mova	011841	000	Bradford V	3/31/2017	5,140.00	P	06 09	5,140.00	1,142.22	761.48	1,903.70
57009	150085	Movable E	011838	000	Medium D	3/31/2017	1,633.51	P	06 09	1,633.51	363.00	242.00	605.00
57009	150085	Movable E	011892	000	GE Refrige	4/30/2017	644.47	P	06 08	644.47	136.95	96.67	233.62
57009	150075	Non Mova	011966	000	1st install	5/31/2017	16,635.00	P	06 07	16,635.00	3,369.12	2,526.84	5,895.96
57009	150050	Bldg Imp	012040	000	Sprinkler S	6/30/2017	13,470.29	R	06 06	13,470.29	2,590.44	2,072.35	4,662.79
57009	150075	Non Mova	012039	000	Hot Water	6/30/2017	6,280.00	P	06 06	6,280.00	1,207.69	966.15	2,173.84
57009	150088	Movable E	012113	000	Panacea Fc	7/31/2017	328.71	P	03 00	328.71	127.84	109.58	237.42
57009	150050	Bldg Imp	012175	000	4-fire door	8/31/2017	5,209.72	R	06 04	5,209.72	891.14	822.59	1,713.73
57009	150088	Movable E	012176	000	Panacea Fl	8/31/2017	306.51	P	03 00	306.51	110.69	102.17	212.86
57009	150085	Movable E	012240	000	Food Procc	9/30/2017	1,297.63	P	06 03	1,297.63	207.62	207.62	415.24
57009	150075	Non Mova	012315	000	2nd install	10/31/2017	16,635.00	P	7	16,635.00	2,472.78	2,376.43	4,849.21
57009	150085	Movable E	012423	000	(2) Silver S	11/30/2017	281.96	P	7	281.96	38.62	40.28	78.90
57009	150088	Movable E	012422	000	3 Panacea	11/30/2017	440.23	P	3	440.23	122.29	146.74	269.03
57009	150088	Movable E	012424	000	2 Panacea	11/30/2017	293.48	P	3	293.48	81.52	97.83	179.35
57009	150075	Non Mova	012480	000	Deposit 28	12/31/2017	100.00	P	7	100.00	12.50	14.29	26.79
57009	150075	Non Mova	012539	000	Final instal	1/31/2018	5,125.00	P	7	5,125.00	577.46	732.14	1,309.60
57009	150075	Non Mova	012540	000	Comco die	1/31/2018	200.00	P	7	200.00	22.54	28.57	51.11
57009	150075	Non Mova	012541	000	Multi temp	1/31/2018	1,447.00	P	7	1,447.00	163.04	206.71	369.75
57009	150075	Non Mova	012542	000	Misc shelv	1/31/2018	2,470.85	P	7	2,470.85	278.40	352.98	631.38
57009	150085	Movable E	012538	000	Westingho	1/31/2018	392.91	P	7	392.91	44.27	56.13	100.40
57009	150050	Bldg Imp	012611	000	Deposit fo	2/28/2018	5,504.36	R	7	5,504.36	550.44	786.34	1,336.78
57009	150080	Movable E	012610	000	Sales and l	2/28/2018	105.00	P	7	105.00	10.50	15.00	25.50
57009	150085	Movable E	012606	000	REFRIGE	2/28/2018	398.80	P	7	398.80	39.88	56.97	96.85
57009	150085	Movable E	012607	000	Ice machin	2/28/2018	9,736.09	P	7	9,736.09	973.61	1,390.87	2,364.48
57009	150085	Movable E	012609	000	XL wheelc	2/28/2018	3,276.46	P	7	3,276.46	327.65	468.07	795.72
57009	150088	Movable E	012608	000	3 DermaFl	2/28/2018	10,493.36	P	3	10,493.36	2,040.37	3,497.79	5,538.16
57009	150085	Movable E	012687	000	Direct Cho	3/31/2018	643.40	P	5	643.40	55.95	128.68	184.63
57009	150050	Bldg Imp	012776	000	Deposit fo	4/30/2018	3,787.83	R	5	3,787.83	278.52	757.57	1,036.09
57009	150087	Movable E	012774	000	Entrapmen	4/30/2018	1,380.23	P	5	1,380.23	115.02	276.05	391.07
57009	150100	Movable E	012775	000	HON VL2	4/30/2018	378.87	P	5	378.87	27.86	75.77	103.63
57009	150075	Non Mova	012864	000	Heat Pump	5/31/2018	2,947.50	P	5	2,947.50	175.97	589.50	765.47
57009	150075	Non Mova	012865	000	CoolPak (C	5/31/2018	4,463.47	P	5	4,463.47	266.47	892.69	1,159.16
57009	150075	Non Mova	012866	000	Blower Ser	5/31/2018	5,987.50	P	5	5,987.50	357.46	1,197.50	1,554.96
57009	150085	Movable E	012862	000	6-Pan Stea	5/31/2018	6,020.30	P	5	6,020.30	359.42	1,204.06	1,563.48
57009	150085	Movable E	012863	000	UCXT Bec	5/31/2018	1,648.43	P	5	1,648.43	98.41	329.69	428.10
57009	150050	Bldg Imp	012947	000	Install Oak	6/30/2018	10,022.74	R	5	10,022.74	455.58	2,004.55	2,460.13
57009	150085	Movable E	012946	000	Conveyor	6/30/2018	995.87	P	5	995.87	45.27	199.17	244.44
57009	150088	Movable E	012945	000	(6) Panace	6/30/2018	759.21	P	3	759.21	63.27	253.07	316.34
57009	150075	Non Mova	013016	000	Heat Pump	7/31/2018	2,947.50	P	5	2,947.50	90.69	589.50	680.19
57009	150085	Movable E	013015	000	(2) Enclos	7/31/2018	5,704.15	P	5	5,704.15	175.51	1,140.83	1,316.34
57009	150050	Bldg Imp	013179	000	Fire Door	9/30/2018	10,773.26	R	5	10,773.26	-	2,154.65	2,154.65
57009	150085	Movable E	013178	000	Wheelchai	9/30/2018	191.96	P	5	191.96	-	38.39	38.39
57009	150050	Bldg Imp	013354	000	Heat Pump	11/30/2018	6,207.50	R	5	6,207.50	-	1,034.58	1,034.58
57009	150080	Movable E	013351	000	Medium D	11/30/2018	508.43	P	5	508.43	-	84.74	84.74
57009	150080	Movable E	013352	000	Mobile sta	11/30/2018	717.83	P	5	717.83	-	119.64	119.64
57009	150080	Movable E	013353	000	Interpretv	11/30/2018	2,967.14	P	5	2,967.14	-	494.52	494.52
57009	150050	Bldg Imp	013690	000	Water Sou	03/31/19	3,530.00	R	10	3,530.00	-	176.50	176.50
57009	150080	Movable E	013692	000	Record Sal	03/31/19	445.00	P	7	445.00	-	31.79	31.79
57009	150050	Bldg Imp	013805	000	WSHP rep	04/30/19	785.00	R	10	785.00	-	32.71	32.71

Willows Care and Rehabilitation Center
 Depreciation Expense Report
 As of September 30, 2019

Sch 23 Total Depn 30,061.91
 Sch 29 total Depn Adj 77,943.30
 Total Depn Expense 108,005.21

1,005,172.35

1,005,172.35 374,352.27 108,005.21 482,357.48

Prior Accum Current YTD Current
 Depreciation Depreciation Accum

Locati	G/L Asset	Acct Desc	Sys	Ex	Descriptor In Svc Date	Acquired Value	PT	EstLife	Depreciable Basis	9/30/2018	2,019.00	Depreciation 9/30/2019
57009	150085	Movable E	013802	000	Maxi Rest 04/30/19	3,763.91	P	10	3,763.91	-	156.83	156.83
57009	150088	Movable E	013801	000	Promatt Pl 04/30/19	2,156.65	P	3	2,156.65	-	299.53	299.53
57009	150110	Movable E	013800	000	HP LaserJet 04/30/19	130.75	P	3	130.75	-	18.16	18.16
57009	150117	Movable E	013804	000	4 port voice 04/30/19	743.42	P	7	743.42	-	44.25	44.25
57009	150025	Land Imp	013887	000	Deposit for 05/31/19	30,043.05	R	10	30,043.05	-	1,001.44	1,001.44
57009	150050	Bldg Imp	013886	000	Deposit for 05/31/19	16,098.73	R	10	16,098.73	-	536.62	536.62
57009	150085	Movable E	013883	000	12 Overbe 05/31/19	918.61	P	10	918.61	-	30.62	30.62
57009	150117	Movable E	013882	000	Network L 05/31/19	797.63	P	7	797.63	-	37.98	37.98
57009	150080	Movable E	013991	000	55" LED fl 06/30/19	244.59	P	7	244.59	-	8.74	8.74
57009	150080	Movable E	013992	000	55" LED fl 06/30/19	244.59	P	7	244.59	-	8.74	8.74
57009	150085	Movable E	013990	000	Hadleigh T 06/30/19	365.34	P	10	365.34	-	9.13	9.13
57009	150088	Movable E	013993	000	1 Mattress 06/30/19	391.20	P	3	391.20	-	32.60	32.60
57009	150025	Land Imp	014075	000	Brick Pavi 07/31/19	26,455.39	R	10	26,455.39	-	440.92	440.92
57009	150080	Movable E	014074	000	12 Samsun 07/31/19	3,432.98	P	7	3,432.98	-	81.74	81.74
57009	150080	Movable E	014076	000	Portable A 07/31/19	402.00	P	7	402.00	-	9.57	9.57
57009	150085	Movable E	014073	000	Regency X 07/31/19	1,774.98	P	10	1,774.98	-	29.58	29.58
57009	150025	Land Imp	014269	000	Increased s 09/30/19	13,784.14	R	10	13,784.14	-	-	-
57009	150080	Movable E	014267	000	Wheelchai 09/30/19	1,825.72	P	7	1,825.72	-	-	-
57009	150085	Movable E	014268	000	Tracer SX 09/30/19	384.98	P	10	384.98	-	-	-
57009	150050	Bldg Imp	013506	000	Water Sou 1/31/2019	\$3,530.00	R	10	3,530.00	-	235.33	235.33
57009	150080	Movable E	013502	000	Sales & Us 1/31/2019	111.00	P	7	111.00	-	10.57	10.57
57009	150085	Movable E	013505	000	9 Direct Cl 1/31/2019	746.39	P	10	746.39	-	49.76	49.76
57009	150088	Movable E	013503	000	6 Mattress 1/31/2019	1,448.55	P	3	1,448.55	-	321.90	321.90
57009	150088	Movable E	013504	000	9 Mattress 1/31/2019	2,172.83	P	3	2,172.83	-	482.85	482.85
57009	150055	Bldg Imp	013600	000	Optiguard 2/28/2019	6,912.75	R	10	6,912.75	-	403.24	403.24
57009	150085	Movable E	013597	000	9 Maxwell 2/28/2019	2,066.86	P	10	2,066.86	-	120.57	120.57
57009	150085	Movable E	013598	000	9 Silverdal 2/28/2019	\$6,577.80	P	10	6,577.80	-	383.71	383.71
57009	150085	Movable E	013599	000	9 UCXT B 2/28/2019	\$16,847.54	P	10	16,847.54	-	982.77	982.77
57009	150117	Movable E	013596	000	10 new dat 2/28/2019	\$9,125.00	P	7	9,125.00	-	760.42	760.42

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Willows Care and Rehabilitation Center			2202-C		9/30/2019			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.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* 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 Willows Care and Rehabilitation Cent	License No. 2202-C	Report for Year Ended 9/30/2019	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	n/a			
2. Date Structure Completed	n/a			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	90			
6. Square Footage				
7. Acquisition Cost				
a. Land	n/a			
b. Building	n/a			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
GMF-CT	Facility Lease	12/21/2018-12	10 years	422,714
650 Madison Avenue New York, NY 10022				

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
Willows Care and Rehabilitation Cen		2202-C	9/30/2019			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
Willows Care and Rehabilitation C		2202-C		9/30/2019			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)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$				
14. Insurance								
a. Insurance on Property (buildings only)				\$ 5,131	5,131			
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$ 137,728	137,728			
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$ 142,859	142,859			
15. Total All Expenditures (A-13 thru C-14)				\$ 9,859,540	9,859,540			

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center				2202-C	9/30/2019	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	\$ 34,282	34,282		
Page 13 - Professional Fees							
5.	13	B-8-c	Resident Care Physicians **	\$			
6.		B-10	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 1,077,897	1,077,897		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1-c	Bad Debts	\$ 54,273	54,273		
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m-2 &	Unallowable Advertising *	\$ 8,709	8,709		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$ 641	641		
21.			Unallowable Management Fees	\$ (26,961)	(26,961)		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ (249,927)	(249,927)		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 898,914	898,914		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	2	Administrator's salary disallowed	\$ 34,282	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
Total Other Salaries Adjustment			\$ 34,282	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	5	Description	\$ 153,723	\$ -	\$ -
13	5	Rehabilitation Services	\$ 733,309	\$ -	\$ -
13	9	Rehabilitation Services	\$ 20,762	\$ -	\$ -
13	10	Speech Therapist	\$ 169,891	\$ -	\$ -
13	12	Occupational Therapist	\$ -	\$ -	\$ -
13	12	Other	\$ -	\$ -	\$ -
13	12	Other	\$ 213	\$ -	\$ -
Total Other Fees Adjustments			\$ 1,077,897	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m-13	Collection Fees	\$ (4,117)	\$ -	\$ -
16	m-13	Estimated Accrual	\$ 105	\$ -	\$ -
16	m-13	Non-recurring Charges	\$ (286,806)	\$ -	\$ -
16	m-13	Dues to Chamber of Commerce	\$ -	\$ -	\$ -
16	m-13	Penalty	\$ -	\$ -	\$ -
16	m-12		0 \$ -	\$ -	\$ -
15	l-a-1	adj workers comp	\$ 40,891	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
Total Other A&G Adjustments			\$ (249,927)	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center				2202-C	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 898,914	898,914		
Page 20 - Resident Care Supplies***							
27.	20	5-a-2	Prescription Drugs	\$ 323,337	323,337		
28.	20	5-d	Ambulance/Limousine	\$ 10,854	10,854		
29.	20	5-f	X-rays, etc	\$ 13,071	13,071		
30.	20	5-h	Laboratory	\$ 50,061	50,061		
31.			Medical Supplies	\$			
32.	20	5-e-2	Oxygen (non emergency)	\$ 6,511	6,511		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 21,477	21,477		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ (77,943)	(77,943)		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$ 13,899	13,899		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 76,186	76,186		
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)				\$ 1,336,368	1,336,368		

*** 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	5-j	Consolidated Billing	\$ 6,590	\$ -	\$ -
20	5-j	Respiratory Supplies	\$ 7,203	\$ -	\$ -
20	5-j	Respiratory Rental	\$ 7,685	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
Total Other Ancillary Costs			\$ 21,477	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Page 22	7a	Land Imp	\$ (7,157)	\$ -	\$ -
Page 22	7b	Bldg Imp	\$ (9,313)	\$ -	\$ -
Page 22	7c	Non Movable Equip	\$ (36,198)	\$ -	\$ -
Page 22	7d	Movable Equip	\$ (25,275)	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
Total Excess Movable Equipment Depreciation			\$ (77,943)	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5-i	Cable TV - Allowable \$3,600 Account#3005660130	\$ 13,899	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
Total Other Adjustments			\$ 13,899	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14c1	General liability Insurance Adjust	\$ 76,186	\$ -	\$ -
Total Other Adjustments			\$ 76,186	\$ -	\$ -

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)
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,750,281	7,750,281				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,345,980)	(3,345,980)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,532,664	2,532,664				
b. Medicare Room and Board Contractual Allowance **	\$ (930,319)	(930,319)				
4. a. Private-Pay Residents and Other	\$ 2,803,660	2,803,660				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,330,001)	(1,330,001)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 170,722	170,722				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (62,711)	(62,711)				
c. Prescription Drugs - Non-Medicare	\$ 164,509	164,509				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (77,537)	(77,537)				
2. a. Medical Supplies - Medicare	\$ 436	436				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (160)	(160)				
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 781,137	781,137				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (286,934)	(286,934)				
c. Physical Therapy - Non-Medicare	\$ 522,013	522,013				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (247,243)	(247,243)				
4. a. Speech Therapy - Medicare	\$ 38,425	38,425				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (14,115)	(14,115)				
c. Speech Therapy - Non-Medicare	\$ 49,066	49,066				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (23,086)	(23,086)				
5. a. Occupational Therapy - Medicare	\$ 912,799	912,799				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (335,297)	(335,297)				
c. Occupational Therapy - Non-Medicare	\$ 575,989	575,989				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (272,407)	(272,407)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 29,439	29,439				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 15,185	15,185				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,420,536	9,420,536				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 104	104				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 663	663				
V. Total Other Revenue (1 thru 8)	\$ 767	767				
VI. Total All Revenue (III +V)	\$ 9,421,303	9,421,303				

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	13,814
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,165,765
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	244,823
4. Inventories			\$	25,756
5. Prepaid Expenses			\$	68,248
a. _____				
b. _____				
c. _____				
d. See Schedule		68,248		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,518,407
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	70,450	\$	68,937
	Accum. Depreciation	1,513		Net
3. Buildings	*Historical Cost	30,856	\$	9,306
	Accum. Depreciation	21,550		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
6. Movable Equipment	*Historical Cost	21,755	\$	14,756
	Accum. Depreciation	6,999		Net
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	92,999

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	1,611,406
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	(6,063,148)
I/C Due to/Due From Owned			(6,063,148)	
I/C Due to/Due From Multicare				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(6,063,148)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	(4,451,742)

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2019	33	37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 540,418
2. Notes Payable (<i>itemize</i>)				\$

See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 253,652
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 1,412
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>)				\$ 205,648

See Schedule				
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 1,001,130

* 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 Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,001,130	
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>)				\$
LT Debt-Financing Obligation		1,797,613		
Escheatable Funds				
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,797,613
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,798,743

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

Name of Facility	License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Cent	2202-C	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(6,812,247)
6. Gain or Loss for Period	10/1/2018	thru 9/30/2019	\$	(438,238)
7. Total Net Worth			\$	(7,250,485)
C. Total Reserves and Net Worth			\$	(7,250,485)
D. Total Liabilities, Reserves, and Net Worth			\$	(4,451,742)

H. Changes in Total Net Worth

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2019	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(6,812,246)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,421,302
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,859,541
D. Net Income or Deficit			\$	(438,239)
E. Balance			\$	(7,250,485)
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			\$	(7,250,485)

I. Preparer's/Reviewer's Certification

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2019	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				
Thomas Farnan				
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200 Brickstone Square, Andover, MA 01810			978-247-5029	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
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