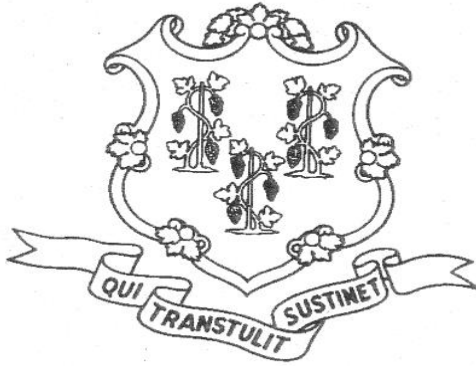


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

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 Chronic and Convalescent                      Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH)    (RHNS)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2202-C	RHNS	(Specify)	Medicare Provider 07-5331
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Medicaid Provider Numbers:	CCNH 000020553	RHNS	ICF-IID
----------------------------	-------------------	------	---------

**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 9/30/2022	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, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)	Date
Printed Name (Administrator) Peter Mongillo			Printed Name (Owner) Diane Morris - VP Reimbursement	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires  / /
Address of Notary Public				

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Willows Care and Rehabilitation Center		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 225 Amity Road, Woodbridge, CT 06525				
Report Prepared By Rick Fink		Phone Number 410-494-7657	Date 12/28/2022	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$	4,140,478	4,140,478	
5. All other wages paid	\$	736,405	736,405	
6. <b>Total Wages Paid</b>	\$	4,876,883	4,876,883	
7. Total salaries paid	\$	290,352	290,352	
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$	5,167,235	5,167,235	

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 9/30/2022	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.				
<b>Administrator</b>				
Name of Administrator Peter Mongillo		Nursing Home Administrator's License No.:	1860	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2022	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
See Attached			
Names of Stockholders Owning at Least 10% of Shares			
See Attached			





HARBORSIDE CONNECTICUT LIMITED PARTNERSHIP  
Chain of Ownership for The Willows

Harborside Health I LLC 101 East State Street Kennett Square PA 19348 FEIN: 51-0304578	99% General Partner of: Harborside Connecticut LP
Harborside Healthcare Advisors, LP 101 East State Street Kennett Square PA 19348 FEIN: 04-2985690	100% Member of Harborside Health I, LLC
Harborside Healthcare LLC 101 East State Street Kennett Square PA 19348 FEIN: 04-3307188	99% Partner of: Harborside Healthcare Advisors, LP
SunBridge Healthcare LLC 101 East State Street Kennett Square PA 19348 FEIN: 85-0370802	100% Member of Harborside Healthcare LLC
Genesis Holdings LLC. 101 East State Street Kennett Square PA 19348 FEIN 30-0843337	100% Member of SunBridge Healthcare LLC
Genesis HealthCare LLC 101 East State Street Kennett Square PA 19348 FEIN: 27-3237296	100% Member of Genesis Holdings LLC

**Genesis HealthCare LLC**

EIN: 27-3237296  
101 East State Street  
Kennett Square, PA 19348

*Ownership*

GEN Operations II, LLC (100%)

**GEN Operations II, LLC**

EIN: 27-3237225  
101 East State Street  
Kennett Square, PA 19348

*Ownership*

GEN Operations I, LLC (100%)

**GEN Operations I, LLC**

EIN: 27-3237090  
101 East State Street  
Kennett Square, PA 19348

*Ownership*

FC-GEN Operations Investment, LLC (100%)

**FC-GEN Operations Investment, LLC**

EIN: 27-3237005  
101 East State Street  
Kennett Square, PA 19348

*Ownership*

Sun Healthcare Group, Inc. (approximately 64.0%)

Sundance Rehabilitation Holdco, Inc. (5.2%)

Other members (30.8%) who hold rights to income and losses but no rights as to control:

- Members that are disclosed herein as owners of Genesis Healthcare, Inc. (designated with an \*); and
  - Other members that do not trigger 5% ownership test
- 

**Sundance Rehabilitation Holdco, Inc.**

EIN: 38-3954180

101 East State Street

Kennett Square, PA 19348

*Ownership*

Sun Healthcare Group, Inc. (100%)

**Sun Healthcare Group, Inc.**

EIN: 13-4230695

101 East State Street

Kennett Square, PA 19348

*Ownership*

Genesis Healthcare, Inc. (100%)

---

**Genesis Healthcare, Inc.**

(publicly traded company on the OTC Market)

(f/k/a Skilled Healthcare Group, Inc.)

EIN: 20-3934755

101 East State Street

Kennett Square, PA 19348

*Ownership*

HCCF Management Group XI, LLC\* (approximately 11.0%)

ZAC Properties XI, LLC\* (approximately 7.6%)

Welltower, Inc. (approximately 5.6%)

Others that do not trigger 5% ownership test

---

**HCCF Management Group XI, LLC**

EIN: 20-8751674

3820 Mansell Road

Suite 280

Alpharetta, GA 30022

*Ownership*

[Arnold M. Whitman\[1\]](#)

3820 Mansell Road

Suite 280

Alpharetta, GA 30022

---

**ZAC Properties XI, LLC**

EIN: 20-8794579

1617 JFK Boulevard

Suite 545

Philadelphia, PA 19103

*Ownership*

[Steven E. Fishman\[2\]](#)

1617 JFK Boulevard  
Suite 545  
Philadelphia, PA 19103  
Other members that do not trigger 5% ownership test

---

**Welltower Inc.**

EIN: 34-1096634  
4500 Dorr Street  
Toledo, OH 43615

Ownership

(publicly traded company on the New York Stock Exchange) \_\_\_\_\_

[\[1\] HCCF is a privately-held company that is not affiliated with Genesis, however, it is our understanding that Mr. Whitman may be consid](#)  
[\[2\] ZAC Properties is a privately-held company that is not affiliated with Genesis, however, it is our understanding that Mr. Fishman may b](#)

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

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2022	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Genesis Administrative Services LLC	101 East State Street, Kennett Square, PA 19348	<input type="radio"/>	<input checked="" type="radio"/>		Home Office	Pg 16/m12	552,504	552,504
Genesis ElderCare Rehabilitation Services GRS	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	74%	PT/OT/ST- Direct and Indirect Cost	Pg 13/B5, 9,10	968,249	968,249
	101 East State Street, Kennett Square, PA 19348	<input type="radio"/>	<input checked="" type="radio"/>		Staffing Pool	Pg 10/A12, p15-1	794	794
Genesis ElderCare Physician Services GPS_C	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		
Career Staffing Carstaff_C	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	86%	Nursing Agency/ Temporary Services	Pg 13/B11 pg 10-12, 1	236,230	233,251
Respiratory Health Services NCRHS C	515 Fairmount Ave, 6th Floor, Suite 600, Towson, MD 21286	<input checked="" type="radio"/>	<input type="radio"/>	61%	Respiratory Therapy	Pg 13/B12, Pg 20/C5E	14,537	14,537
Insurance Program Insur_C	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>		Insurance	Pg 27/14	145,571	145,571
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

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

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

## General Information and Questionnaire Leases (Excluding Real Property)

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility Willows Care and Rehabilitation Center			License No. 2202-C			Report for Year Ended 9/30/2022		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
							<b>Total ***</b>		

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

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

## General Information and Questionnaire

### Accounting Basis

Name of Facility Willows Care and Rehabilitation C	License No. 2202-C	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual   
  Cash   
  Modified Cash

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

#### 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
---	---

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 2 Senior Care Valuation, LLC 3 Dorsi & Dorsi Attorneys and Conselors at Law 4 5	Telephone Number  203-934-6651
---	--------------------------------------

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

- 1  
 2 4 Willow Lane Old Greenwich, CT 06870  
 3 537 Washington Ave West Haven, CT 06516  
 4  
 5

Services Provided by This Firm (*describe fully*)

1	\$	
2 Tax rebate saving	\$	7,660
3	\$	
4	\$	
5	\$	
		Charge for Services Provided
		\$ 7,660

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

- Yes   
  No

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

**Schedule of Resident Statistics**

Name of Facility Willows Care and Rehabilitation Center			License No. 2202-C			Report for Year Ended 9/30/2022				Page 8	of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	90	90			90	90						
B. On last day of THIS report period	90	90							90	90		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	78	78			78	78						
B. As of midnight of THIS report period	89	89							89	89		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,873	3,873			2,848	2,848			1,025	1,025		
B. Medicaid (Conn.)	21,188	21,188			15,306	15,306			5,882	5,882		
C. Medicaid (other states)												
D. Private Pay	1,553	1,553			1,113	1,113			440	440		
E. State SSI for RCH												
F. Other (Specify)	3,698	3,698			3,112	3,112			586	586		
G. Total Care Days During Period (3A thru F)	30,312	30,312			22,379	22,379			7,933	7,933		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	12	12			12	12						
B. Other Bed Reserve Days	18	18			18	18						
5. <b>Total Resident Days (3G + 4A + 4B)</b>	30,342	30,342			22,409	22,409			7,933	7,933		



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

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2022	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?       Yes       No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay		Other State Assisted		
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10		65		14				
Per Diem Rate									
a. One bed rm.									
b. Two bed rms.	664.16		289.40		434.58				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,584	2,584		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,134	1,134		
C. Other	20,144	20,144		
D. <b>Total Physical Therapy Treatments</b>	23,862	23,862		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	108	108		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	55	55		
C. Other	450	450		
D. <b>Total Speech Therapy Treatments</b>	613	613		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,283	2,283		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,416	1,416		
C. Other	19,646	19,646		
D. <b>Total Occupational Therapy Treatments</b>	23,345	23,345		

### Report of Expenditures - Salaries & Wages

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2022	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)						
	143,051	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)						
	245,711	9,662				
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						
	82,135	2,107				
b. Other Maintenance Workers						
	35,963	1,671				
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						
	147,301	2,341				
b. RN						
1. Direct Care						
	895,276	17,136				
2. Administrative**						
	113,321	2,593				
c. LPN						
1. Direct Care						
	1,360,825	34,643				
2. Administrative**						
	1,680,018	65,155				
d. Aides and Attendants						
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers						
	129,628	4,695				
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						
	242,967	7,044				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
	91,038	3,926				
<i>A-13. Total Salary Expenditures</i>						
	5,167,235	153,052				

\* 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	\$ 13,274	573				
Medical Records	\$ 47,451	2,099				
Coordinator-Staffing Centers	\$ 30,313	1,254				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
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	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
<b>Total</b>	\$ 91,038	3,926	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
1020620010	\$ 4,319	n/a				
3010620020	\$ 360	n/a				
3015620020	\$ -	n/a				
3155620020	\$ 16,897	n/a				
3080620020	\$ 9,514	n/a				
	0 \$ -	n/a				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
	0 \$ -	-				
<b>Total</b>	\$ 31,090	-	\$ -	-	\$ -	-

**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	9/30/2022			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Willows Care and Rehabilitation Center				2202-C	9/30/2022			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
Peter Mongillo - 10/1/2021 - present	143,051				Management of Center	2,080	2			
-										
-										
<b>Section IV - Assistant Administrators</b>										
-										
-										
-										
-										

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Willows Care and Rehabilitation Center	2202-C	9/30/2022	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	4,702	32				
3. Pharmacist	16,379	334				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	468,599	6,419				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	69,220	366				
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	33,508	430				
b. Other						
10. Occupational Therapist						
a. Resident Care	473,145	6,481				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	(3,739)	(62)				
2. Administrative***						
b. LPN						
1. Direct Care	104,651	2,471				
2. Administrative***						
c. Aides	135,318	5,539				
d. Other						
12. Other (Specify) See Attached Schedule	31,090					
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,332,873</b>	<b>22,011</b>				

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

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

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

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

Name of Facility Willows Care and Rehabilitation Center		License No. 2202-C	Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
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	
Career Staffing Carstaff_C	Nursing Agency/ Temporary Services	<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"/>		

\* 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	9/30/2022		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 105,178	105,178			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 44,615	44,615			
4. Social Security (F.I.C.A.)	\$ 386,157	386,157			
5. Health Insurance	\$ 147,525	147,525			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 18,019	18,019			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 292,292	292,292			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 365,665	365,665			
d. Accounting and Auditing	\$				
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 7,660	7,660			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$				
g. Office Supplies	\$ 16,984	16,984			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 21,533	21,533			
2. Cellular Phones	\$ 1,506	1,506			
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	\$ 228	228			
3. Resident Day User Fee	\$ 485,519	485,519			
<b>Subtotal</b>	\$ 1,892,881	1,892,881			

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

(Carry Subtotals forward to next page)





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

Name of Facility	License No.	Report for Year Ended		Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>					
	1,892,881	1,892,881			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 294	294			
5. Education Expenses Related to Seminars and Conventions	\$				
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> )	\$ 1	1			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )***	\$ 12,216	12,216			
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,779	1,779			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,639	1,639			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> )	\$ 6,699	6,699			
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions***	\$				
See Attached Schedule					
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 32,643	32,643			
12. Administrative Management Services**	\$ 528,647	528,647			
13. Other ( <i>Specify</i> )	\$ 89,941	89,941			
See Attached Schedule					
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 2,566,740</b>	<b>2,566,740</b>			

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

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

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

## Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising	\$ 8,012	\$ -	\$ -
Marketing Expense	\$ 2,583	\$ -	\$ -
Marketing Exp- Corporate Spend	\$ 1,600	\$ -	\$ -
Marketing Exp- Corporate Spend	\$ -	\$ -	\$ -
Marketing Expense	\$ 22	\$ -	\$ -
	\$ -	\$ -	\$ -
<b>Total Other Advertising</b>	\$ 12,216	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
Licenses & Certifications	\$ 6,699	\$ -	\$ -
Dues to Chamber of Commerce	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
<b>Total Dues</b>	\$ 6,699	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Contributions	\$ -	\$ -	\$ -
Political Contributions	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
<b>Total Contributions</b>	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Service Charges	\$ 3,383	\$ -	\$ -
Collection Fees	\$ 61,530	self-disallowed	\$ -
Education Expense	\$ -	\$ -	\$ -
Employee Physicals	\$ 7,830	\$ -	\$ -
Employee Relations	\$ 7,401	\$ -	\$ -
Printing	\$ 298	\$ -	\$ -
Training Expense	\$ 222	\$ -	\$ -
Fines & Penalties	\$ (500)	self-disallowed	\$ -
Miscellaneous	\$ 1,732	\$ -	\$ -
Rental Expense	\$ 355	\$ -	\$ -
Accrued Expense Estimation	\$ -	self-disallowed	\$ -
Landlord Operating Taxes	\$ -	\$ -	\$ -
State Tax Annual Report Filing	\$ -	\$ -	\$ -
Recruiting Fees	\$ 7,689	\$ -	\$ -
Recruiting Fees	\$ -	\$ -	\$ -
Interest Expense	\$ -	\$ -	\$ -
Non-recurring Charges	\$ -	\$ -	\$ -
Education Expense	\$ -	\$ -	\$ -
Uniforms	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -
<b>Total Other Administrative and General</b>	\$ 89,941	\$ -	\$ -

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

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2022	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Genesis Administrative Services LLC, 101 East St., Kennett Square, PA 19348	552,504	Mgmt Services, Property Mgmt Assisting, MIS, Personnel, Compliance	pg 16 m-12

**\* 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 9/30/2022	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	157,447	157,447		
2. Non-Food Supplies	\$	27,876	27,876		
3. Other (Specify) _____	\$	51	51		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (Specify) _____	\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$	861,877	861,877	
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                      If yes, specify cost.					
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
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                      If yes, specify cost.					
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center		2202-C	9/30/2022	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	3,778	3,778	
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. \$	12,548	12,548	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	175,860	175,860	
c. Other (Specify )		\$			
<b>3D. Total Laundry Expenditures (3a + b + c )</b>		\$	192,186	192,186	
<b>3E. Laundry Questionnaire</b>					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Willows Care and Rehabilitation Center	2202-C	9/30/2022	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	9,535	9,535		
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. \$	277,177	277,177		
C. Other ( <i>Specify</i> )		\$			
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$ 286,712	286,712		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	314,638	314,638		
b. Medicine Cabinet Drugs	\$	33,309	33,309		
c. Medical and Therapeutic Supplies	\$	218,382	218,382		
d. Ambulance/Limousine***	\$	1,953	1,953		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	244	244		
f. X-rays and Related Radiological Procedures***	\$	16,858	16,858		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	74,185	74,185		
i. Recreation	\$	24,597	24,597		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	132,324	132,324		
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 816,489	816,489		

\* 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	\$ 40,035	\$ -	\$ -
Incontinency - Rebates	\$ (70)	\$ -	\$ -
Advertising-Help Wanted	\$ 9,987	\$ -	\$ -
Books, Dues & Subscriptions	\$ 89	\$ -	\$ -
Education Expense	\$ 82	\$ -	\$ -
Supplies	\$ 782	\$ -	\$ -
Supplies	\$ 5,047	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Office Supplies	\$ 120	\$ -	\$ -
Office Supplies	\$ 451	\$ -	\$ -
Office Supplies	\$ 102	\$ -	\$ -
Training Expense	\$ 11,190	\$ -	\$ -
Rental Expense	\$ -	\$ -	\$ -
Rental Expense	\$ 9,026	\$ -	\$ -
Consolidated Billing	\$ 53,240	\$ -	\$ -
Tuition Reimbursement	\$ -	\$ -	\$ -
Tuition Reimbursement	\$ -	\$ -	\$ -
Tuition Reimbursement	\$ -	\$ -	\$ -
Employee Relations	\$ 20	\$ -	\$ -
Licenses & Certifications	\$ -	\$ -	\$ -
Supplies	\$ 220	\$ -	\$ -
Office Supplies	\$ -	\$ -	\$ -
T&E-Lodging/Transportation	\$ 2,003	\$ -	\$ -
<b>Total Other Resident Care</b>	<b>\$ 132,324</b>	<b>\$ -</b>	<b>\$ -</b>



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

Name of Facility Willows Care and Rehabilitation Center			License No. 2202-C	Report for Year Ended 9/30/2022			Page of 21   37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Healthcare Services Group	Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Vendor Contracted	Laundry Purchased Services	175,860			19	3b
Healthcare Services Group	Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Vendor Contracted	Housekeeping Purchased Services	277,177			20	4b
Healthcare Services Group	Drive, Bensalem, PA 19020	<input type="radio"/>	<input checked="" type="radio"/>	Vendor Contracted	Dietary Purchased Services	676,503			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	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 286,653	286,653				
b. Heat	\$ 45,004	45,004				
c. Light & Power	\$ 113,579	113,579				
d. Water	\$ 39,947	39,947				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$					
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 485,183</b>	<b>485,183</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 8,185	8,185				
b. Building & Building Improvements	\$ 15,680	15,680				
c. Non-Movable Equipment	\$ 3,074	3,074				
d. Movable Equipment	\$ 22,469	22,469				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 49,408</b>	<b>49,408</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 166,453	166,453				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 147,731	147,731				
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 363,592</b>	<b>363,592</b>				

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

**Schedule of Other Repairs and Maintenance**

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

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**Depreciation Schedule**

Name of Facility Willows Care and Rehabilitation Center			License No. 2202-C		Report for Year Ended 9/30/2022			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period			72,586		72,586	16,830	S/L	Various	7,690				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			12,872		12,872				495				
A-4. Subtotal										8,185			
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			100,930		100,930	17,441	S/L	Various	12,030				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			47,004		47,004				3,649				
B-4. Subtotal										15,680			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period			19,328		19,328	1,743	S/L	Various	2,324				
2. Disposals (attach schedule)			(737)		(737)								
3. Acquired during this report period (attach schedule)			29,620		29,620			750	750				
C-4. Subtotal										3,074			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						145,407		145,407	22,885	S/L	Various	22,469	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative													
d. Standard Resident													
e. Specialized Resident													
Total Acquired during this report period													
D-3. Subtotal													22,469
<b>E. Total Depreciation</b>													49,408

## Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
6/30/2022	fence for dumpster & compactor	\$ 12,872	06 06	\$ 495
<b>Total additions for Land Improvements</b>		\$ 12,872		\$ 495
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ -

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

## Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/21	New Health Care Communication Nurse	\$ 15,946	07 02	\$ 1,669
11/30/21	New WSHP for 8 Resident Rooms - Seco	\$ 12,225	07 01	\$ 1,294
12/31/21	New WSHP for 8 resident Rooms - Final	\$ 2,710	07 00	\$ 290
05/31/22	Exhaust system for 2nd floor shower area	\$ 2,150	06 07	\$ 109
09/30/22	Independent Exhaust	\$ 3,265	06 03	\$ -
06/30/22	Carpeting for Medical Records/MDS Office	\$ 5,772	06 06	\$ 222
08/31/22	Carpeting Social Services Office	\$ 4,937	06 04	\$ 65
<b>Total additions for Building Improvements</b>		\$ 47,004		\$ 3,649
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ -

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

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

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
5/31/2022	Lobby Air conditioner Pymt # 1	\$ 14,810	06 07	\$ 750
9/30/2022	Lobby Ac	\$ 14,810	06 03	\$ -
<b>Total additions for Non-Movable Equipment</b>		\$ 29,620		\$ 750
<b>Deletions:</b>				
10/1/2021	Reversal- September 2021 DSSI Accrual	\$ (737)		
<b>Total deletions for Non-Movable Equipment</b>		\$ (737)		\$ -

\*Ties to Page 23, Line C3



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
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		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ -		\$ - *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c  
\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3  
\*\*Ties to Page 24, Line C2

Willows Care and Rehabilitation Center  
 Depreciation Expense Report  
 As of September 30, 2022

1,309,288.18

Locati	G/L Asset	Acct Desc	Sys	Ex	Description	In Svc Date	AcquiredValue	PT
57009	150070	Non Mova	006835	000	Sun Valuat	12/1/2012	2,420.00	P
57009	150075	Non Mova	006836	000	Sun Valuat	12/1/2012	171,770.00	P
57009	150080	Movable E	006837	000	Sun Valuat	12/1/2012	17,220.00	P
57009	150110	Movable E	006838	000	Sun Valuat	12/1/2012	17,970.00	P
57009	150085	Movable E	007071	000	BEDFRAM	12/31/2012	1,255.59	P
57009	150085	Movable E	007072	000	PARTS&M	12/31/2012	1,733.25	P
57009	150085	Movable E	007073	000	MATTRES	12/31/2012	2,020.65	P
57009	150115	Movable E	007074	000	NETWOR	12/31/2012	33,376.75	P
57009	150075	Non Mova	007291	000	Willows 2i	4/30/2013	7,047.00	P
57009	150080	Movable E	007285	000	Sansui 24 i	4/30/2013	294.58	P
57009	150080	Movable E	007287	000	Attendant l	4/30/2013	7,790.17	P
57009	150085	Movable E	007286	000	2 Invacare	4/30/2013	121.80	P
57009	150085	Movable E	007288	000	2 Easycare	4/30/2013	2,358.80	P
57009	150085	Movable E	007289	000	5 Tracer E	4/30/2013	760.30	P
57009	150100	Movable E	007290	000	Fellowes 1	4/30/2013	750.00	P
57009	150080	Movable E	007372	000	24 in LED	5/31/2013	297.77	P
57009	150080	Movable E	007374	000	24 in LED	5/31/2013	382.43	P
57009	150085	Movable E	007370	000	Storage Tr	5/31/2013	241.57	P
57009	150085	Movable E	007373	000	Storage Tr	5/31/2013	199.94	P
57009	150087	Movable E	007371	000	Ultra Spee	5/31/2013	1,234.70	P
57009	150088	Movable E	007369	000	40 MATTI	5/31/2013	9,730.08	P
57009	150080	Movable E	007517	000	San612 hig	6/30/2013	297.77	P
57009	150080	Movable E	007520	000	2 Attendan	6/30/2013	648.37	P
57009	150080	Movable E	007521	000	3 Attendan	6/30/2013	968.31	P
57009	150087	Movable E	007518	000	EUR 5845	6/30/2013	298.83	P
57009	150100	Movable E	007519	000	(4) Steel 4	6/30/2013	2,233.35	P
57009	150080	Movable E	007679	000	Flat Screer	7/31/2013	339.60	P
57009	150080	Movable E	007681	000	22 in LED	7/31/2013	339.60	P
57009	150080	Movable E	007682	000	24 in LED	7/31/2013	297.77	P
57009	150080	Movable E	007683	000	LED HD F	7/31/2013	265.86	P
57009	150085	Movable E	007678	000	Refrigerate	7/31/2013	638.09	P
57009	150085	Movable E	007680	000	20 UCXT l	7/31/2013	27,119.04	P
57009	150080	Movable E	007803	000	LED High	8/31/2013	265.86	P
57009	150080	Movable E	007804	000	LG 26" Hi	8/31/2013	359.34	P
57009	150075	Non Mova	007902	000	Exhaust fa	9/30/2013	3,296.85	P
57009	150080	Movable E	007901	000	Steel bake	9/30/2013	2,209.96	P



57009	150080	Movable E	007989	000	Attendant	10/31/2013	10,309.20	P
57009	150085	Movable E	007986	000	(2) 3 shelf	10/31/2013	258.30	P
57009	150085	Movable E	007988	000	Tracer IV 1	10/31/2013	273.26	P
57009	150085	Movable E	007990	000	OmniCycle	10/31/2013	7,019.11	P
57009	150085	Movable E	007994	000	Faux wood	10/31/2013	153.13	P
57009	150110	Movable E	007987	000	High quali	10/31/2013	397.48	P
57009	150080	Movable E	008078	000	(3) 24 in L	11/30/2013	797.59	P
57009	150080	Movable E	008079	000	24 in LED	11/30/2013	287.13	P
57009	150080	Movable E	008176	000	LED high c	12/31/2013	276.50	P
57009	150080	Movable E	008177	000	LED high c	12/31/2013	276.50	P
57009	150085	Movable E	008175	000	Direct Cho	12/31/2013	348.52	P
57009	150080	Movable E	008340	000	LED high c	1/31/2014	276.50	P
57009	150085	Movable E	008338	000	TRSX5:18	1/31/2014	252.91	P
57009	150075	Non Mova	008428	000	EVAPORA	2/28/2014	3,347.90	P
57009	150080	Movable E	008516	000	LED High	3/31/2014	276.50	P
57009	150110	Movable E	008515	000	1 APC Sm	3/31/2014	855.46	P
57009	150117	Movable E	008514	000	Cabling fo	3/31/2014	465.50	P
57009	150080	Movable E	008618	000	Pocket tag	4/30/2014	613.98	P
57009	150085	Movable E	008617	000	Big Blue B	4/30/2014	461.68	P
57009	150110	Movable E	008619	000	Installation	4/30/2014	10,041.57	P
57009	150100	Movable E	008741	000	Credit Car	5/31/2014	73.07	P
57009	150075	Non Mova	008853	000	FIRST INS	6/30/2014	3,435.00	P
57009	150080	Movable E	008962	000	Huntleigh	7/31/2014	1,225.65	P
57009	150085	Movable E	008960	000	Trapeze, fo	7/31/2014	373.95	P
57009	150080	Movable E	009072	000	Rice Lake	9/30/2014	425.38	P
57009	150085	Movable E	009071	000	Tracer EX:	9/30/2014	104.32	P
57009	150085	Movable E	009177	000	Tracer EX:	10/31/2014	250.00	P
57009	150085	Movable E	009178	000	Tracer EX:	10/31/2014	127.96	P
57009	150085	Movable E	009245	000	Tracer EX:	11/30/2014	104.31	P
57009	150085	Movable E	009246	000	Tracer EX:	11/30/2014	104.31	P
57009	150085	Movable E	009248	000	Tracer EX:	11/30/2014	127.96	P
57009	150100	Movable E	009247	000	Logan Offi	11/30/2014	163.89	P
57009	150100	Movable E	009249	000	Logan Offi	11/30/2014	163.89	P
57009	150085	Movable E	009307	000	1.6 cu ft m	12/31/2014	527.55	P
57009	150085	Movable E	009308	000	(2) 1.6 cu f	12/31/2014	1,055.08	P
57009	150110	Movable E	009306	000	1 HP laserj	12/31/2014	445.15	P
57009	150057	Bldg Imp	009442	000	Video mor	2/28/2015	3,392.57	R
57009	150085	Movable E	009679	000	Tracer EX:	5/31/2015	163.76	P
57009	150110	Movable E	009677	000	Mobile Iro	5/31/2015	15.90	P
57009	150117	Movable E	009678	000	Cabling fo	5/31/2015	375.00	P
57009	150085	Movable E	009757	000	Tracer EX:	6/30/2015	355.85	P
57009	150085	Movable E	009760	000	Touch-free	6/30/2015	3,332.99	P
57009	150050	Bldg Imp	009863	000	Ames back	7/31/2015	6,710.69	R
57009	150050	Bldg Imp	009864	000	Permit for	7/31/2015	339.98	R
57009	150057	Bldg Imp	009865	000	Flooring ac	7/31/2015	64,391.75	R

57009	150050	Bldg Imp	010019	000	KABA Lig	8/31/2015	432.56	R
57009	150057	Bldg Imp	010023	000	Carpet and	8/31/2015	2,873.85	R
57009	150057	Bldg Imp	010024	000	Vinyl plani	8/31/2015	45,928.13	R
57009	150080	Movable E	010020	000	Attendant l	8/31/2015	1,716.41	P
57009	150085	Movable E	010018	000	Overbed ni	8/31/2015	474.48	P
57009	150085	Movable E	010021	000	48i Round	8/31/2015	1,083.82	P
57009	150085	Movable E	010022	000	Martin Col	8/31/2015	2,378.94	P
57009	150057	Bldg Imp	010063	000	Vinyl plani	9/30/2015	13,982.64	R
57009	150080	Movable E	010061	000	Sales and U	9/30/2015	24.00	P
57009	150085	Movable E	010059	000	4 overbed t	9/30/2015	379.58	P
57009	150085	Movable E	010062	000	Nosilla So	9/30/2015	1,353.07	P
57009	150110	Movable E	010060	000	1 HP M42:	9/30/2015	448.72	P
57009	150080	Movable E	010143	000	LED HD fl	10/31/2015	348.56	P
57009	150080	Movable E	010144	000	Sales and U	10/31/2015	182.00	P
57009	150085	Movable E	010145	000	Maxwell T	10/31/2015	6,088.95	P
57009	150025	Land Imp	010302	000	Concrete w	12/31/2015	57,817.97	R
57009	150050	Bldg Imp	010301	000	90m rated	12/31/2015	1,670.76	R
57009	150057	Bldg Imp	010303	000	Vinyl plani	12/31/2015	2,097.48	R
57009	150050	Bldg Imp	010372	000	Roof repai	1/31/2016	11,858.03	R
57009	150085	Movable E	010371	000	3-Quart Fo	1/31/2016	999.97	P
57009	150050	Bldg Imp	010477	000	KABA Lig	2/29/2016	865.14	R
57009	150085	Movable E	010479	000	Bariatric P	2/29/2016	1,913.41	P
57009	150100	Movable E	010478	000	Logan Offi	2/29/2016	182.77	P
57009	150087	Movable E	010639	000	Deluxe Sh	3/31/2016	348.84	P
57009	150080	Movable E	010766	000	Unimac W	4/30/2016	13,181.02	P
57009	150085	Movable E	010884	000	Tracer EX:	5/31/2016	347.94	P
57009	150085	Movable E	010885	000	Direct Cho	5/31/2016	373.17	P
57009	150085	Movable E	010886	000	Tracer EX:	5/31/2016	419.88	P
57009	150100	Movable E	010883	000	Highback r	5/31/2016	196.74	P
57009	150075	Non Mova	010927	000	Elastomeri	6/30/2016	2,833.16	P
57009	150075	Non Mova	010928	000	1st install j	6/30/2016	12,890.00	P
57009	150080	Movable E	010924	000	Sales and U	6/30/2016	16.00	P
57009	150085	Movable E	010925	000	Panacea T	6/30/2016	221.98	P
57009	150085	Movable E	010926	000	Tracer EX:	6/30/2016	231.96	P
57009	150075	Non Mova	011026	000	Trane Split	7/31/2016	12,890.00	P
57009	150080	Movable E	011023	000	Sales and U	7/31/2016	75.00	P
57009	150080	Movable E	011025	000	Attendant l	7/31/2016	1,177.31	P
57009	150085	Movable E	011024	000	Tracer EX:	7/31/2016	231.96	P
57009	150075	Non Mova	011149	000	Day tank c	8/31/2016	3,424.47	P
57009	150075	Non Mova	011150	000	Simplex N	8/31/2016	2,703.42	P
57009	150075	Non Mova	011151	000	Split activa	8/31/2016	4,682.27	P
57009	150075	Non Mova	011189	000	Tran Split	9/30/2016	2,870.00	P
57009	150085	Movable E	011187	000	Direct Cho	9/30/2016	447.81	P
57009	150085	Movable E	011188	000	Tracer EX:	9/30/2016	279.92	P
57009	150100	Movable E	011295	000	Logan Offi	10/31/2016	182.77	P

57009	150050	Bldg Imp	011363	000	Architectu	11/30/2016	1,075.00	R
57009	150085	Movable E	011362	000	Panacea Fi	11/30/2016	241.98	P
57009	150085	Movable E	011484	000	Direct Cho	12/31/2016	269.98	P
57009	150085	Movable E	011485	000	Direct Cho	12/31/2016	267.98	P
57009	150050	Bldg Imp	011533	000	Deposit fo	1/31/2017	2,604.87	R
57009	150085	Movable E	011530	000	Panacea Ti	1/31/2017	223.98	P
57009	150085	Movable E	011531	000	Direct Cho	1/31/2017	446.54	P
57009	150085	Movable E	011532	000	Direct Cho	1/31/2017	447.81	P
57009	150085	Movable E	011631	000	2 Direct Cl	2/28/2017	271.98	P
57009	150085	Movable E	011632	000	Panacea Ti	2/28/2017	111.99	P
57009	150085	Movable E	011633	000	6 Direct Cl	2/28/2017	446.54	P
57009	150050	Bldg Imp	011839	000	Daikin wat	3/31/2017	2,250.00	R
57009	150050	Bldg Imp	011840	000	Electronic	3/31/2017	651.34	R
57009	150050	Bldg Imp	011842	000	Daikin wat	3/31/2017	2,250.00	R
57009	150075	Non Mova	011841	000	Bradford V	3/31/2017	5,140.00	P
57009	150085	Movable E	011838	000	Medium D	3/31/2017	1,633.51	P
57009	150085	Movable E	011892	000	GE Refrige	4/30/2017	644.47	P
57009	150075	Non Mova	011966	000	1st install	5/31/2017	16,635.00	P
57009	150050	Bldg Imp	012040	000	Sprinkler S	6/30/2017	13,470.29	R
57009	150075	Non Mova	012039	000	Hot Water	6/30/2017	6,280.00	P
57009	150088	Movable E	012113	000	Panacea Fc	7/31/2017	328.71	P
57009	150050	Bldg Imp	012175	000	4-fire door	8/31/2017	5,209.72	R
57009	150088	Movable E	012176	000	Panacea Fl	8/31/2017	306.51	P
57009	150085	Movable E	012240	000	Food Proct	9/30/2017	1,297.63	P
57009	150075	Non Mova	012315	000	2nd install	10/31/2017	16,635.00	P
57009	150085	Movable E	012423	000	(2) Silver S	11/30/2017	281.96	P
57009	150088	Movable E	012422	000	3 Panacea	11/30/2017	440.23	P
57009	150088	Movable E	012424	000	2 Panacea	11/30/2017	293.48	P
57009	150075	Non Mova	012480	000	Deposit 28	12/31/2017	100.00	P
57009	150075	Non Mova	012539	000	Final instal	1/31/2018	5,125.00	P
57009	150075	Non Mova	012540	000	Comco die	1/31/2018	200.00	P
57009	150075	Non Mova	012541	000	Multi temp	1/31/2018	1,447.00	P
57009	150075	Non Mova	012542	000	Misc shelv	1/31/2018	2,470.85	P
57009	150085	Movable E	012538	000	Westingho	1/31/2018	392.91	P
57009	150050	Bldg Imp	012611	000	Deposit fo	2/28/2018	5,504.36	R
57009	150080	Movable E	012610	000	Sales and U	2/28/2018	105.00	P
57009	150085	Movable E	012606	000	REFRIGEL	2/28/2018	398.80	P
57009	150085	Movable E	012607	000	Ice machin	2/28/2018	9,736.09	P
57009	150085	Movable E	012609	000	XL wheelc	2/28/2018	3,276.46	P
57009	150088	Movable E	012608	000	3 DermaFl	2/28/2018	10,493.36	P
57009	150085	Movable E	012687	000	Direct Cho	3/31/2018	643.40	P
57009	150050	Bldg Imp	012776	000	Deposit fo	4/30/2018	3,787.83	R
57009	150087	Movable E	012774	000	Entrapmen	4/30/2018	1,380.23	P
57009	150100	Movable E	012775	000	HON VL2	4/30/2018	378.87	P
57009	150075	Non Mova	012864	000	Heat Pump	5/31/2018	2,947.50	P

57009	150075	Non Mova	012865	000	CoolPak (C	5/31/2018	4,463.47	P
57009	150075	Non Mova	012866	000	Blower Ser	5/31/2018	5,987.50	P
57009	150085	Movable E	012862	000	6-Pan Stea	5/31/2018	6,020.30	P
57009	150085	Movable E	012863	000	UCXT Bec	5/31/2018	1,648.43	P
57009	150050	Bldg Imp	012947	000	Install Oak	6/30/2018	10,022.74	R
57009	150085	Movable E	012946	000	Conveyor	6/30/2018	995.87	P
57009	150088	Movable E	012945	000	(6) Panace	6/30/2018	759.21	P
57009	150075	Non Mova	013016	000	Heat Pump	7/31/2018	2,947.50	P
57009	150085	Movable E	013015	000	(2) Enclose	7/31/2018	5,704.15	P
57009	150050	Bldg Imp	013179	000	Fire Door	9/30/2018	10,773.26	R
57009	150085	Movable E	013178	000	Wheelchai	9/30/2018	191.96	P
57009	150050	Bldg Imp	013354		Heat Pump	11/30/2018	6,207.50	R
57009	150080	Movable E	013351		Medium D	11/30/2018	508.43	P
57009	150080	Movable E	013352		Mobile sta	11/30/2018	717.83	P
57009	150080	Movable E	013353		Interpretiv	11/30/2018	2,967.14	P
57009	150050	Bldg Imp	013690	000	Water Sou	03/31/19	3,530.00	R
57009	150080	Movable E	013692	000	Record Sal	03/31/19	445.00	P
57009	150050	Bldg Imp	013805	000	WSHP rep	04/30/19	785.00	R
57009	150085	Movable E	013802	000	Maxi Rest	04/30/19	3,763.91	P
57009	150088	Movable E	013801	000	Promatt Pl	04/30/19	2,156.65	P
57009	150110	Movable E	013800	000	HP LaserJe	04/30/19	130.75	P
57009	150117	Movable E	013804	000	4 port voic	04/30/19	743.42	P
57009	150025	Land Imp	013887	000	Deposit fo	05/31/19	30,043.05	R
57009	150050	Bldg Imp	013886	000	Deposit fo	05/31/19	16,098.73	R
57009	150085	Movable E	013883	000	12 Overber	05/31/19	918.61	P
57009	150117	Movable E	013882	000	Network L	05/31/19	797.63	P
57009	150080	Movable E	013991	000	55" LED fl	06/30/19	244.59	P
57009	150080	Movable E	013992	000	55" LED fl	06/30/19	244.59	P
57009	150085	Movable E	013990	000	Hadleigh T	06/30/19	365.34	P
57009	150088	Movable E	013993	000	1 Mattress	06/30/19	391.20	P
57009	150025	Land Imp	014075	000	Brick Pavi	07/31/19	26,455.39	R
57009	150080	Movable E	014074	000	12 Samsun	07/31/19	3,432.98	P
57009	150080	Movable E	014076	000	Portable A	07/31/19	402.00	P
57009	150085	Movable E	014073	000	Regency X	07/31/19	1,774.98	P
57009	150025	Land Imp	014269	000	Increased s	09/30/19	13,784.14	R
57009	150080	Movable E	014267	000	Wheelchai	09/30/19	1,825.72	P
57009	150085	Movable E	014268	000	Tracer SX:	09/30/19	384.98	P
57009	150050	Bldg Imp	013506	000	Water Sou	1/31/2019	\$3,530.00	R
57009	150080	Movable E	013502	000	Sales & Us	1/31/2019	111.00	P
57009	150085	Movable E	013505	000	9 Direct Cl	1/31/2019	746.39	P
57009	150088	Movable E	013503	000	6 Mattress	1/31/2019	1,448.55	P
57009	150088	Movable E	013504	000	9 Mattress	1/31/2019	2,172.83	P
57009	150055	Bldg Imp	013600	000	Optiguard	2/28/2019	6,912.75	R
57009	150085	Movable E	013597	000	9 Maxwell	2/28/2019	2,066.86	P
57009	150085	Movable E	013598	000	9 Silverdal	2/28/2019	\$6,577.80	P

57009	150085	Movable E	013599	000	9 UCXT B	2/28/2019	\$16,847.54	P
57009	150117	Movable E	013596	000	10 new dat	2/28/2019	\$9,125.00	P
57009	150025	Land Imp	014519	2020	New Fence	12/31/19	2,303.12	R
57009	150050	Bldg Imp	014448	2020	Replaceme	11/30/19	6,066.34	R
57009	150050	Bldg Imp	014518	2020	9 Fire Doo	12/31/19	16,098.73	R
57009	150050	Bldg Imp	014520	2020	New emerg	12/31/19	1,169.85	R
57009	150050	Bldg Imp	014674	2020	First Instal	02/29/20	4,405.00	R
57009	150050	Bldg Imp	014954	2020	2 - Water	05/31/20	2,950.00	R
57009	150050	Bldg Imp	015160	2020	1 - 2 Ton V	07/31/20	3,600.00	R
57009	150050	Bldg Imp	015161	2020	1 - 5 Ton V	07/31/20	5,380.00	R
57009	150057	Bldg Imp	014783	2020	New VCT	03/31/20	2,233.35	P
57009	150080	Movable E	014673	2020	6 - Samsur	02/29/20	1,914.24	P
57009	150080	Movable E	014782	2020	Danby Cot	03/31/20	581.70	P
57009	150080	Movable E	015057	2020	2 - Welch	06/30/20	4,639.54	P
57009	150080	Movable E	015304	2020	2 - Welch	09/30/20	4,639.54	P
57009	150085	Movable E	014359	2020	Reach In R	10/31/19	4,008.33	P
57009	150085	Movable E	014872	2020	12 - Overb	04/30/20	918.61	P
57009	150088	Movable E	014672	2020	2 - ProMat	02/29/20	3,702.54	P
57009	150110	Movable E	014588	2020	HPN-BLK	01/31/20	390.38	P
57009	150050	Bldg Imp	015368	2021	New Nurse	10/31/20	15,945.59	R
57009	150050	Bldg Imp	015937	2021	New Wate	06/30/21	12,225.00	R
57009	150075	Non Mova	015562	2021	New Split	12/31/20	18,591.05	P
57009	150080	Movable E	015821	2021	12 - Samst	04/30/21	3,777.42	P
57009	150080	Movable E	015822	2021	9 - Hoyer I	04/30/21	39,557.41	P
57009	150080	Movable E	015823	2021	Unimac U	04/30/21	15,007.01	P
57009	150080	Movable E	015824	2021	4 - Spot M	04/30/21	9,516.03	P
57009	150085	Movable E	015678	2021	19 - Custoi	02/28/21	22,173.65	P
57009	150085	Movable E	015737	2021	12 - Overb	03/31/21	854.80	P
57009	150085	Movable E	015820	2021	8 - Tracer ]	04/30/21	1,775.84	P
57009	150087	Movable E	015936	2021	Zoll Fully	06/30/21	1,422.94	P
57009	150088	Movable E	015561	2021	33 - Panacr	12/31/20	7,824.53	P
57009	150110	Movable E	016048	2021	HP Laserje	08/31/21	404.91	P
57009	150087	Movable E	015509	2021	(2) Genesi:	10/31/2020	542.39	P
57009	150025	Land Imp	016230	000	fence for d	6/30/2022	12,871.54	R
57009	150050	Bldg Imp	016099	000	New Healt	10/31/2021	15,945.59	R
57009	150050	Bldg Imp	016115	000	New WSH	11/30/2021	12,225.00	R
57009	150050	Bldg Imp	016117	000	New WSH	12/31/2021	2,710.00	R
57009	150050	Bldg Imp	016209	000	Exhaust sy	5/31/2022	2,150.00	R
57009	150050	Bldg Imp	016289	000	Independen	9/30/2022	3,265.00	R
57009	150057	Bldg Imp	016241	000	Carpeting	6/30/2022	5,772.09	P
57009	150057	Bldg Imp	016264	000	Carpeting	8/31/2022	4,936.77	P
57009	150075	Non Mova	016208	000	Lobby Air	5/31/2022	14,810.00	P
57009	150075	Non Mova	016288	000	Lobby Ac	9/30/2022	14,810.00	P

Sch 23 Total Deprn	49,408.10
Sch 29 total Deprn Adj	<u>92,885.13</u>
Total Deprn Expense	<u><u>142,293.23</u></u>

1,309,288.18    733,388.04    142,293.23    875,681.27

DeprMeth	EstLife	Depreciable Basis	Prior Accum	Current YTD	Current
			Depreciation	Depreciation	Accum
			9/30/2020	2022	Depreciation
					9/30/2021
SLMM	07 00	2,420.00	2,420.00	-	2,420.00
SLMM	10 00	171,770.00	151,730.17	17,177.00	168,907.17
SLMM	07 00	17,220.00	17,220.00	-	17,220.00
SLMM	02 00	17,970.00	17,970.00	-	17,970.00
SLMM	10 00	1,255.59	1,098.65	125.56	1,224.21
SLMM	10 00	1,733.25	1,516.64	173.33	1,689.97
SLMM	10 00	2,020.65	1,768.11	202.07	1,970.18
SLMM	05 00	33,376.75	33,376.75	-	33,376.75
SLMM	10 00	7,047.00	5,931.23	704.70	6,635.93
SLMM	07 00	294.58	294.58	-	294.58
SLMM	07 00	7,790.17	7,790.17	-	7,790.17
SLMM	10 00	121.80	102.52	12.18	114.70
SLMM	10 00	2,358.80	1,985.32	235.88	2,221.20
SLMM	10 00	760.30	639.92	76.03	715.95
SLMM	10 00	750.00	631.25	75.00	706.25
SLMM	07 00	297.77	297.77	-	297.77
SLMM	07 00	382.43	382.43	-	382.43
SLMM	10 00	241.57	201.33	24.16	225.49
SLMM	10 00	199.94	166.58	19.99	186.57
SLMM	05 00	1,234.70	1,234.70	-	1,234.70
SLMM	03 00	9,730.08	9,730.08	-	9,730.08
SLMM	07 00	297.77	297.77	-	297.77
SLMM	07 00	648.37	648.37	-	648.37
SLMM	07 00	968.31	968.31	-	968.31
SLMM	05 00	298.83	298.83	-	298.83
SLMM	10 00	2,233.35	1,842.56	223.34	2,065.90
SLMM	07 00	339.60	339.60	-	339.60
SLMM	07 00	339.60	339.60	-	339.60
SLMM	07 00	297.77	297.77	-	297.77
SLMM	07 00	265.86	265.86	-	265.86
SLMM	10 00	638.09	521.12	63.81	584.93
SLMM	10 00	27,119.04	22,147.19	2,711.90	24,859.09
SLMM	07 00	265.86	265.86	-	265.86
SLMM	07 00	359.34	359.34	-	359.34
SLMM	10 00	3,296.85	2,637.52	329.69	2,967.21
SLMM	07 00	2,209.96	2,209.96	-	2,209.96



SLMM	07 00	10,309.20	10,309.20	-	10,309.20
SLMM	10 00	258.30	204.49	25.83	230.32
SLMM	10 00	273.26	216.37	27.33	243.70
SLMM	10 00	7,019.11	5,556.79	701.91	6,258.70
SLMM	10 00	153.13	121.20	15.31	136.51
SLMM	03 00	397.48	397.48	-	397.48
SLMM	07 00	797.59	797.59	-	797.59
SLMM	07 00	287.13	287.13	-	287.13
SLMM	07 00	276.50	276.50	-	276.50
SLMM	07 00	276.50	276.50	-	276.50
SLMM	10 00	348.52	270.09	34.85	304.94
SLMM	07 00	276.50	276.50	-	276.50
SLMM	09 11	252.91	195.51	25.50	221.01
SLMM	09 10	3,347.90	2,581.89	340.47	2,922.36
SLMM	07 00	276.50	276.50	-	276.50
SLMM	03 00	855.46	855.46	-	855.46
SLMM	07 00	465.50	465.50	-	465.50
SLMM	07 00	613.98	613.98	-	613.98
SLMM	09 08	461.68	354.22	47.76	401.98
SLMM	03 00	10,041.57	10,041.57	-	10,041.57
SLMM	09 07	73.07	55.95	7.63	63.58
SLMM	09 06	3,435.00	2,621.46	361.58	2,983.04
SLMM	07 00	1,225.65	1,225.65	-	1,225.65
SLMM	09 05	373.95	284.59	39.71	324.30
SLMM	07 00	425.38	425.38	-	425.38
SLMM	09 03	104.32	78.96	11.28	90.24
SLMM	09 02	250.00	188.62	27.27	215.89
SLMM	09 02	127.96	96.56	13.96	110.52
SLMM	09 01	104.31	78.45	11.48	89.93
SLMM	09 01	104.31	78.45	11.48	89.93
SLMM	09 01	127.96	96.28	14.09	110.37
SLMM	09 01	163.89	123.27	18.04	141.31
SLMM	09 01	163.89	123.27	18.04	141.31
SLMM	09 00	527.55	395.69	58.62	454.31
SLMM	09 00	1,055.08	791.30	117.23	908.53
SLMM	03 00	445.15	445.15	-	445.15
SLMM	08 10	3,392.57	2,528.45	384.07	2,912.52
SLMM	08 07	163.76	120.84	19.08	139.92
SLMM	03 00	15.90	15.90	-	15.90
SLMM	07 00	375.00	339.28	35.72	375.00
SLMM	08 06	355.85	261.68	41.87	303.55
SLMM	08 06	3,332.99	2,450.75	392.12	2,842.87
SLMM	08 05	6,710.69	4,916.74	797.31	5,714.05
SLMM	08 05	339.98	249.07	40.39	289.46
SLMM	08 05	64,391.75	47,178.14	7,650.51	54,828.65

SLMM	08 04	432.56	315.78	51.91	367.69
SLMM	08 04	2,873.85	2,097.90	344.86	2,442.76
SLMM	08 04	45,928.13	33,527.57	5,511.38	39,038.95
SLMM	07 00	1,716.41	1,491.63	224.78	1,716.41
SLMM	08 04	474.48	346.39	56.94	403.33
SLMM	08 04	1,083.82	791.20	130.06	921.26
SLMM	08 04	2,378.94	1,736.61	285.47	2,022.08
SLMM	08 03	13,982.64	10,169.22	1,694.87	11,864.09
SLMM	07 00	24.00	20.58	3.42	24.00
SLMM	08 03	379.58	276.06	46.01	322.07
SLMM	08 03	1,353.07	984.06	164.01	1,148.07
SLMM	03 00	448.72	448.72	-	448.72
SLMM	07 00	348.56	294.65	49.80	344.45
SLMM	07 00	182.00	153.83	26.00	179.83
SLMM	08 02	6,088.95	4,411.41	745.59	5,157.00
SLMM	08 00	57,817.97	41,556.69	7,227.25	48,783.94
SLMM	08 00	1,670.76	1,200.89	208.85	1,409.74
SLMM	08 00	2,097.48	1,507.59	262.19	1,769.78
SLMM	07 11	11,858.03	8,487.88	1,497.86	9,985.74
SLMM	07 11	999.97	715.76	126.31	842.07
SLMM	07 10	865.14	616.63	110.44	727.07
SLMM	07 10	1,913.41	1,363.84	244.27	1,608.11
SLMM	07 10	182.77	130.26	23.33	153.59
SLMM	05 00	348.84	348.84	-	348.84
SLMM	07 00	13,181.02	10,199.59	1,883.00	12,082.59
SLMM	07 07	347.94	244.70	45.88	290.58
SLMM	07 07	373.17	262.45	49.21	311.66
SLMM	07 07	419.88	295.31	55.37	350.68
SLMM	07 07	196.74	138.35	25.94	164.29
SLMM	07 06	2,833.16	1,983.24	377.76	2,361.00
SLMM	07 06	12,890.00	9,023.01	1,718.67	10,741.68
SLMM	07 00	16.00	12.02	2.29	14.31
SLMM	07 06	221.98	155.40	29.60	185.00
SLMM	07 06	231.96	162.38	30.93	193.31
SLMM	07 05	12,890.00	8,979.57	1,737.98	10,717.55
SLMM	07 00	75.00	55.39	10.72	66.11
SLMM	07 00	1,177.31	868.98	168.19	1,037.17
SLMM	07 05	231.96	161.61	31.28	192.89
SLMM	07 04	3,424.47	2,373.77	466.97	2,840.74
SLMM	07 04	2,703.42	1,873.97	368.65	2,242.62
SLMM	07 04	4,682.27	3,245.66	638.49	3,884.15
SLMM	07 03	2,870.00	1,979.31	395.86	2,375.17
SLMM	07 03	447.81	308.85	61.77	370.62
SLMM	07 03	279.92	193.05	38.61	231.66
SLMM	07 02	182.77	125.38	25.50	150.88



SLMM	07 01	1,075.00	733.56	151.77	885.33
SLMM	07 01	241.98	165.11	34.16	199.27
SLMM	07 00	269.98	183.21	38.57	221.78
SLMM	07 00	267.98	181.83	38.28	220.11
SLMM	06 11	2,604.87	1,757.51	376.61	2,134.12
SLMM	06 11	223.98	151.11	32.38	183.49
SLMM	06 11	446.54	301.28	64.56	365.84
SLMM	06 11	447.81	302.16	64.75	366.91
SLMM	06 10	271.98	182.42	39.80	222.22
SLMM	06 10	111.99	75.12	16.39	91.51
SLMM	06 10	446.54	299.52	65.35	364.87
SLMM	06 09	2,250.00	1,499.99	333.33	1,833.32
SLMM	06 09	651.34	434.28	96.51	530.79
SLMM	06 09	2,250.00	1,499.99	333.33	1,833.32
SLMM	06 09	5,140.00	3,426.66	761.48	4,188.14
SLMM	06 09	1,633.51	1,089.00	242.00	1,331.00
SLMM	06 08	644.47	426.96	96.67	523.63
SLMM	06 07	16,635.00	10,949.64	2,526.84	13,476.48
SLMM	06 06	13,470.29	8,807.49	2,072.35	10,879.84
SLMM	06 06	6,280.00	4,106.14	966.15	5,072.29
SLMM	03 00	328.71	328.71	-	328.71
SLMM	06 04	5,209.72	3,358.91	822.59	4,181.50
SLMM	03 00	306.51	306.51	-	306.51
SLMM	06 03	1,297.63	830.48	207.62	1,038.10
SLMM	7	16,635.00	9,602.07	2,376.43	11,978.49
SLMM	7	281.96	159.46	40.28	199.74
SLMM	3	440.23	562.52	-	562.52
SLMM	3	293.48	375.00	-	375.00
SLMM	7	100.00	55.36	14.29	69.64
SLMM	7	5,125.00	2,773.89	732.14	3,506.03
SLMM	7	200.00	108.25	28.57	136.83
SLMM	7	1,447.00	783.18	206.71	989.90
SLMM	7	2,470.85	1,337.34	352.98	1,690.31
SLMM	7	392.91	212.66	56.13	268.79
SLMM	7	5,504.36	2,909.45	786.34	3,695.79
SLMM	7	105.00	55.50	15.00	70.50
SLMM	7	398.80	210.79	56.97	267.77
SLMM	7	9,736.09	5,146.22	1,390.87	6,537.09
SLMM	7	3,276.46	1,731.85	468.07	2,199.91
SLMM	3	10,493.36	12,533.73	-	12,533.73
SLMM	5	643.40	441.99	128.68	570.67
SLMM	5	3,787.83	2,551.22	757.57	3,308.78
SLMM	5	1,380.23	943.16	276.05	1,219.20
SLMM	5	378.87	255.18	75.77	330.96
SLMM	5	2,947.50	1,944.47	589.50	2,533.97

SLMM	5	4,463.47	2,944.55	892.69	3,837.25
SLMM	5	5,987.50	3,949.96	1,197.50	5,147.46
SLMM	5	6,020.30	3,971.60	1,204.06	5,175.66
SLMM	5	1,648.43	1,087.47	329.69	1,417.15
SLMM	5	10,022.74	6,469.22	2,004.55	8,473.77
SLMM	5	995.87	642.79	199.17	841.97
SLMM	3	759.21	822.48	-	822.48
SLMM	5	2,947.50	1,859.19	589.50	2,448.69
SLMM	5	5,704.15	3,598.00	1,140.83	4,738.83
SLMM	5	10,773.26	6,463.96	2,154.65	8,618.61
SLMM	5	191.96	115.18	38.39	153.57
SLMM	5	6,207.50	3,517.58	1,241.50	4,759.08
SLMM	5	508.43	288.11	101.69	389.80
SLMM	5	717.83	406.77	143.57	550.34
SLMM	5	2,967.14	1,681.38	593.43	2,274.81
SLMM	10	3,530.00	882.50	353.00	1,235.50
SLMM	7	445.00	158.93	63.57	222.50
SLMM	10	785.00	189.71	78.50	268.21
SLMM	10	3,763.91	909.61	376.39	1,286.00
SLMM	3	2,156.65	1,737.30	718.88	2,456.18
SLMM	3	130.75	105.33	43.58	148.91
SLMM	7	743.42	256.66	106.20	362.86
SLMM	10	30,043.05	7,010.05	3,004.31	10,014.35
SLMM	10	16,098.73	3,756.37	1,609.87	5,366.24
SLMM	10	918.61	214.34	91.86	306.20
SLMM	7	797.63	265.88	113.95	379.82
SLMM	7	244.59	78.62	34.94	113.56
SLMM	7	244.59	78.62	34.94	113.56
SLMM	10	365.34	82.20	36.53	118.74
SLMM	3	391.20	293.40	130.40	423.80
SLMM	10	26,455.39	5,732.00	2,645.54	8,377.54
SLMM	7	3,432.98	1,062.59	490.43	1,553.01
SLMM	7	402.00	124.43	57.43	181.86
SLMM	10	1,774.98	384.58	177.50	562.08
SLMM	10	13,784.14	2,756.83	1,378.41	4,135.24
SLMM	7	1,825.72	521.63	260.82	782.45
SLMM	10	384.98	77.00	38.50	115.49
SLMM	10	3,530.00	941.33	353.00	1,294.33
SLMM	7	111.00	42.29	15.86	58.14
SLMM	10	746.39	199.04	74.64	273.68
SLMM	3	1,448.55	1,287.60	482.85	1,770.45
SLMM	3	2,172.83	1,931.40	724.28	2,655.68
SLMM	10	6,912.75	1,785.79	691.28	2,477.07
SLMM	10	2,066.86	533.94	206.69	740.62
SLMM	10	6,577.80	1,699.27	657.78	2,357.05

SLMM	10	16,847.54	4,352.28	1,684.75	6,037.04
SLMM	7	9,125.00	3,367.56	1,303.57	4,671.13
SLMM	20	2,303.12	201.52	115.16	316.68
SLMM	20	6,066.34	556.08	303.32	859.40
SLMM	20	16,098.73	1,408.64	804.94	2,213.58
SLMM	20	1,169.85	102.36	58.49	160.85
SLMM	20	4,405.00	348.73	220.25	568.98
SLMM	20	2,950.00	196.67	147.50	344.17
SLMM	20	3,600.00	210.00	180.00	390.00
SLMM	10	5,380.00	627.67	538.00	1,165.67
SLMM	7	2,233.35	478.58	319.05	797.63
SLMM	7	1,914.24	432.98	273.46	706.45
SLMM	7	581.70	124.65	83.10	207.75
SLMM	7	4,639.54	828.49	662.79	1,491.28
SLMM	10	4,639.54	463.95	463.95	927.91
SLMM	10	4,008.33	768.26	400.83	1,169.10
SLMM	3	918.61	433.79	306.20	739.99
SLMM	3	3,702.54	1,954.12	1,234.18	3,188.30
SLMM	3	390.38	216.88	130.13	347.00
SLMM	8	15,945.59	1,827.10	1,993.20	3,820.30
SLMM	7	12,225.00	436.61	1,746.43	2,183.04
SLMM	8	18,591.05	1,742.91	2,323.88	4,066.79
SLMM	7	3,777.42	224.85	539.63	764.48
SLMM	7	39,557.41	2,354.61	5,651.06	8,005.67
SLMM	7	15,007.01	893.27	2,143.86	3,037.13
SLMM	7	9,516.03	566.43	1,359.43	1,925.86
SLMM	7	22,173.65	1,847.80	3,167.66	5,015.47
SLMM	7	854.80	61.06	122.11	183.17
SLMM	7	1,775.84	105.70	253.69	359.40
SLMM	5	1,422.94	71.15	284.59	355.74
SLMM	3	7,824.53	1,956.13	2,608.18	4,564.31
SLMM	3	404.91	11.25	134.97	146.22
SLMM	5	542.39	99.44	108.48	207.92
SLMM	7	12,871.54	-	459.70	459.70
SLMM	7	15,945.59	-	2,088.11	2,088.11
SLMM	7	12,225.00	-	1,455.36	1,455.36
SLMM	7	2,710.00	-	290.36	290.36
SLMM	7	2,150.00	-	102.38	102.38
SLMM	7	3,265.00	-	-	-
SLMM	7	5,772.09	-	206.15	206.15
SLMM	7	4,936.77	-	58.77	58.77
SLMM	7	14,810.00	-	705.24	705.24
SLMM	7	14,810.00	-	-	-

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

**Amortization Schedule\***

Name of Facility Willows Care and Rehabilitation Center			License No. 2202-C		Report for Year Ended 9/30/2022			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* 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 9/30/2022	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		n/a		
2. Date Structure Completed		n/a		
3. If <b>NOT</b> 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		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of _____				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
GMF-CT	Facility Lease	12/21/2018-12/	10 years	166,453
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	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
00							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
00							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
00							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
00							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page of	
Willows Care and Rehabilitation C		2202-C		9/30/2022		27   37	
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
00							
2. Other ( <i>Specify</i> )				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
00							
B. Item		Rate	Amount				
Lender							
Address of Lender							
00							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense ( <i>Specify</i> )				\$			
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 14,752	14,752		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella ( <i>Blanket Coverage</i> )			\$ 130,819	130,819			
2. Fire and Extended Coverage			\$				
3. Other ( <i>Specify</i> )			\$				
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 145,571	145,571		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 12,218,458	12,218,458		

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center				2202-C	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 50,527	50,527		
<b>Page 13 - Professional Fees</b>							
5.	13	B-8-c	Resident Care Physicians **	\$			
6.		B-10	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 995,489	995,489		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1-c	Bad Debts	\$ 365,665	365,665		
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 *	\$ 12,216	12,216		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$ (23,857)	(23,857)		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ (3,830)	(3,830)		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,396,209	1,396,209		

\* 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	\$ 50,527	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
<b>Total Other Salaries Adjustment</b>			\$ 50,527	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	5	Rehabilitation Services	\$ 190,094	\$ -	\$ -
13	5	Rehabilitation Services	\$ 278,505	\$ -	\$ -
13	9	Speech Therapist	\$ 33,508	\$ -	\$ -
13	10	Occupational Therapist	\$ 473,145	\$ -	\$ -
13	12	Other	\$ 360	\$ -	\$ -
13	12	Other	\$ -	\$ -	\$ -
13	12	Respiratory Purchased Servies	\$ 16,897	\$ -	\$ -
13	11a	Nursing Agency Purchased -RN	\$ -	\$ -	\$ -
13	11b	Nursing Agency Purchased -LPN	\$ 1,299	\$ -	\$ -
13	11c	Nursing Agency Purchased -Certified Nursing Aides	\$ 1,680	\$ -	\$ -
<b>Total Other Fees Adjustments</b>			\$ 995,489	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m-13	Collection Fees	\$ 61,530	\$ -	\$ -
16	m-13	Estimated Accrual	\$ -	\$ -	\$ -
16	m-13	Non-recurring Charges	\$ -	\$ -	\$ -
16	m-13	Dues to Chamber of Commerce	\$ -	\$ -	\$ -
16	m-13	Penalty	\$ (500)	\$ -	\$ -
16	m-12		0 \$ -	\$ -	\$ -
15	1-a-1	adj workers comp	\$ (64,860)	\$ -	\$ -
13	B12	adj to SNAP Strike Cost (disallowable)	\$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
0	0		0 \$ -	\$ -	\$ -
<b>Total Other A&amp;G Adjustments</b>			\$ (3,830)	\$ -	\$ -

**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	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,396,209	1,396,209		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5-a-2	Prescription Drugs	\$ 314,638	314,638		
28.	20	5-d	Ambulance/Limousine	\$ 1,953	1,953		
29.	20	5-f	X-rays, etc	\$ 16,858	16,858		
30.	20	5-h	Laboratory	\$ 74,185	74,185		
31.			Medical Supplies	\$			
32.	20	5-e-2	Oxygen (non emergency)	\$ 244	244		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 67,313	67,313		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ (92,885)	(92,885)		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$ 12,584	12,584		
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 47,754	47,754		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 1,838,852	1,838,852		

\*\*\* 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	\$ 53,240	\$ -	\$ -
20	5-j	Respiratory Supplies	\$ 5,047	\$ -	\$ -
20	5-j	Respiratory Rental	\$ 9,026	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
<b>Total Other Ancillary Costs</b>			\$ 67,313	\$ -	\$ -

## Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Page 22	7a	Land Imp	\$ (6,645)	\$ -	\$ -
Page 22	7b	Bldg Imp	\$ (27,604)	\$ -	\$ -
Page 22	7c	Non Movable Equip	\$ (35,808)	\$ -	\$ -
Page 22	7d	Movable Equip	\$ (22,828)	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
0	0-Jan		0 \$ -	\$ -	\$ -
<b>Total Excess Movable Equipment Depreciation</b>			\$ (92,885)	\$ -	\$ -

## Schedule of Other Property Adjustments

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



**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2022			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 9,648,645	9,648,645				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,678,732)	(3,678,732)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,371,954	2,371,954				
b. Medicare Room and Board Contractual Allowance **	\$ (632,324)	(632,324)				
4. a. Private-Pay Residents and Other	\$ 3,073,971	3,073,971				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,371,087)	(1,371,087)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 157,947	157,947				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (42,106)	(42,106)				
c. Prescription Drugs - Non-Medicare	\$ 230,525	230,525				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (101,321)	(101,321)				
2. a. Medical Supplies - Medicare	\$ 931	931				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (248)	(248)				
c. Medical Supplies - Non-Medicare	\$ 1,037	1,037				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (433)	(433)				
3. a. Physical Therapy - Medicare	\$ 497,007	497,007				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (132,494)	(132,494)				
c. Physical Therapy - Non-Medicare	\$ 674,215	674,215				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (293,330)	(293,330)				
4. a. Speech Therapy - Medicare	\$ 29,114	29,114				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (7,761)	(7,761)				
c. Speech Therapy - Non-Medicare	\$ 39,648	39,648				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (16,573)	(16,573)				
5. a. Occupational Therapy - Medicare	\$ 531,620	531,620				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (141,721)	(141,721)				
c. Occupational Therapy - Non-Medicare	\$ 694,540	694,540				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (300,861)	(300,861)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 93,727	93,727				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 67,168	67,168				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 11,393,058	11,393,058				
<b>IV. Other Revenue*</b>						
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> )	\$ 3,756	3,756				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 161,176	161,176				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 164,932	164,932				
<b>VI. Total All Revenue</b> (III +V)	\$ 11,557,990	11,557,990				

\* 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	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	3,430
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,604,546
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	188,960
4 Inventories			\$	35,114
5. Prepaid Expenses			\$	67,461
a. Prepaid Expenses	29,285			
b. Prepaid Property Tax	32,554			
c. Prepaid Personal Property Tax	5,622			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,899,511
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	85,457	\$	60,441
	Accum. Depreciation	25,016		
	Net			
3. Buildings	*Historical Cost	147,935	\$	114,814
	Accum. Depreciation	33,121		
	Net			
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
	Net			
5. Non-Movable Equipment	*Historical Cost	48,211	\$	43,394
	Accum. Depreciation	4,817		
	Net			
6. Movable Equipment	*Historical Cost	145,407	\$	100,053
	Accum. Depreciation	45,354		
	Net			
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
	Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
_____				
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	318,702

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	ROU Bldg Asset-Oper Lease	
32	D7	AccumAmort-ROU Bldg OprLease	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accr Exp Other	\$ 9,112
33	A12	Accr Exp Water and Sewer	\$ 7,913
33	A12	Accr Exp Gas	\$ 718
33	A12	Accr Exp Electricity	\$ 4,111
33	A12	Accr Exp Nursing Purchased Ser	\$ 32,349
33	A12	Deferred Revenue	\$ 19,375
33	A12	A/R Credit Gross Up Liability	\$ 190,451
33	A12	Accrued Provider/Bed Tax	\$ 132,804
33	A12	Accr Sales and Use Tax - FY18	\$ 373
33	A12	CP OprLease-Bldg Obligation	\$ 168,540
33	A12	CP-Self Insurance WC Reserve	\$ 107,533
33	A12		
<b>Total Other Current Liabilities (Itemize)</b>			\$ 673,278

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

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



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

Name of Facility	License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2022	32	37
<b>Account</b>			<b>Amount</b>	
Total Brought Forward:			\$	2,218,213
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	(7,446,520)
	I/C Due to/Due From Owned	(7,446,520)		
	I/C Due to/Due From Multicare			
	See Schedule			
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	(7,446,520)
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	(5,228,307)

\* 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	9/30/2022	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	692,360
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> )				\$	174,012
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	750
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> )				\$	673,278
_____					
_____					
_____					
See Schedule				673,278	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,540,400</b>

\* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

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

Name of Facility Willows Care and Rehabilitation Center		License No. 2202-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,540,400	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
LT Debt-Financing Obligation		1,651,841			
Escheatable Funds					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 1,651,841
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 3,192,241

**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	9/30/2022	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(7,760,079)
6. Gain or Loss for Period			\$	(660,469)
	10/1/2021	thru	9/30/2022	
7. Total Net Worth			\$	(8,420,548)
<b>C. Total Reserves and Net Worth</b>			\$	(8,420,548)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	(5,228,307)

### H. Changes in Total Net Worth

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2022	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	(7,760,080)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	11,557,990
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	12,218,458
D. Net Income or Deficit			\$	(660,468)
E. Balance			\$	(8,420,548)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(8,420,548)
				09/30/22

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

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Rick Fink				
Address Address			Phone Number	
200 Brickstone Square, Andover, MA 01810			410-494-7657	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Rick Fink			410-494-7657	
Contact Email Address				
Rick.Fink@genesishcc.com				