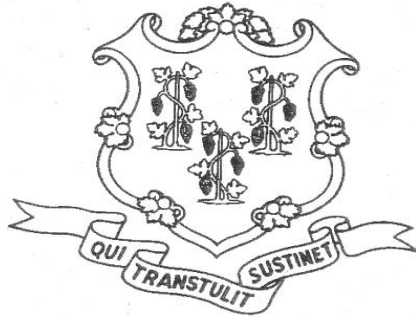


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2023

|  |                                     |
|--|-------------------------------------|
| Name of Facility (as licensed)<br>Willows Care and Rehabilitation Center   |                                     |
| Address (No. & Street, City, State, Zip Code)<br>225 Amity Road, Woodbridge, CT 06525  |                                     |
| Type of Facility<br>Chronic and Convalescent<br><input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined<br><input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify) |                                     |
| Report for Year Beginning<br>10/1/2022   | Report for Year Ending<br>9/30/2023 |

|                  |                       |           |           |                              |
|------------------|-----------------------|-----------|-----------|------------------------------|
| License Numbers: | CCNH / RHNS<br>2202-C | (Specify) | (Specify) | Medicare Provider<br>07-5331 |
|------------------|-----------------------|-----------|-----------|------------------------------|

|                            |           |             |           |           |
|----------------------------|-----------|-------------|-----------|-----------|
| Medicaid Provider Numbers: | 000020553 | CCNH / RHNS | (Specify) | (Specify) |
|----------------------------|-----------|-------------|-----------|-----------|

### General Information

|  |             |                                    |           |          |
|--|-------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed)<br>Willows Care and Rehabilitation Center | License No. | Report for Year Ended<br>9/30/2023 | Page<br>1 | of<br>37 |
|--|-------------|------------------------------------|-----------|----------|

#### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for \_\_\_\_\_ [facility name], for the cost report period beginning \_\_\_\_\_ and ending \_\_\_\_\_, 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)<br>Peter Mongillo |          |      | Printed Name (Owner)<br>Diane Morris - VP Reimbursement |                      |      |
| Subscribed and Sworn to before me:             | State of | Date | Signed (Notary Public)                                  | Comm. Expires<br>/ / |      |
| 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<br>1A         | of<br>37        |
|--|-------|------------------------------|--------------------|-----------------|
| Name of Facility<br>Willows Care and Rehabilitation Center         |       | Period Covered:              | From<br>10/1/2022  | To<br>9/30/2023 |
| Address of Facility<br>225 Amity Road, Woodbridge, CT 06525        |       |                              |                    |                 |
| Report Prepared By<br>Rick Fink                                    |       | Phone Number<br>410-494-7657 | Date<br>12/28/2023 |                 |
| Item   | Total | CCNH /<br>RHNS               | (Specify)          | (Specify)       |
| 1. Dietary wages paid  | \$    |                              |                    |                 |
| 2. Laundry wages paid  | \$    |                              |                    |                 |
| 3. Housekeeping wages paid   | \$    |                              |                    |                 |
| 4. Nursing wages paid  | \$    | 4,091,627                    | 4,091,627          |                 |
| 5. All other wages paid  | \$    | 849,797                      | 849,797            |                 |
| 6. <b>Total Wages Paid</b>   | \$    | 4,941,424                    | 4,941,424          |                 |
| 7. Total salaries paid   | \$    | 318,238                      | 318,238            |                 |
| 8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) | \$    | 5,259,663                    | 5,259,663          |                 |

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<br>203-387-0076  |                       | Report for Year Ended<br>9/30/2023   | Page<br>2   | of<br>37                         |
| Name of Facility (as shown on license)<br>Willows Care and Rehabilitation Center   |                       | Address (No. & Street, City, State, Zip)<br>225 Amity Road, Woodbridge, CT 06525 |             |                                  |
| License Numbers:   | CCNH / RHNS<br>2202-C | (Specify)  | (Specify)   | Medicare Provider No.<br>07-5331 |
| Type of Facility (Check appropriate box(es))   |                       |  |             |                                  |
| Chronic and Convalescent<br><input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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<br>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<br>Willows Care and Rehabilitation Center | License No. | Report for Year Ended<br>9/30/2023 | Page<br>3A | of<br>37 |
|--|-------------|------------------------------------|------------|----------|

If this facility is owned or operated as a corporation, provide the following information:

| Legal Name of Corporation | Business Address | State(s) in Which Incorporated |  |
|---------------------------|------------------|--------------------------------|--|
|                           |                  |                                |  |

| Name of Directors, Officers | Business Address | Title | No. Shares Held by Each |
|-----------------------------|------------------|-------|-------------------------|
|                             |                  |       |                         |
|                             |                  |       |                         |
|                             |                  |       |                         |
|                             |                  |       |                         |
|                             |                  |       |                         |
|                             |                  |       |                         |

|   |  |  |  |
|---|--|--|--|
| Names of Stockholders Owning at Least 10% of Shares |  |  |  |
|---|--|--|--|

|                  |  |  |  |
|------------------|--|--|--|
| See the attached |  |  |  |
|------------------|--|--|--|

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

|  |             |                                    |           |          |
|--|-------------|------------------------------------|-----------|----------|
| Name of Facility<br>Willows Care and Rehabilitation Center | License No. | Report for Year Ended<br>9/30/2023 | Page<br>4 | of<br>37 |
|--|-------------|------------------------------------|-----------|----------|

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  | 630,853       | 630,853                          |
| Genesis ElderCare Rehabilitation Services GRS | 101 East State Street, Kennett Square, PA 19348 | <input checked="" type="radio"/>                    | <input type="radio"/>            | 73% | PT/OT/ST- Direct and Indirect Cost     | Pg 13/B5, 9,10   | 973,434       | 973,434                          |
| Genesis ElderCare Physician Services GPS_C    | 101 East State Street, Kennett Square, PA 19348 | <input checked="" type="radio"/>                    | <input type="radio"/>            | 86% | 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"/>            | 60% | Nursing Agency/ Temporary Services     | Pg 13/B11 pg 10-12, 1  | 15,559        | 15,559                           |
| Respiratory Health Services NCRHS C           | 101 East State Street, Kennett Square, PA 19348 | <input checked="" type="radio"/>                    | <input type="radio"/>            | 50% | Respiratory Therapy                    | Pg 13/B12, Pg 20/C5E   | 22,159        | 22,159                           |
| Genesis Healthcare Ins Program                | 101 East State Street, Kennett Square, PA 19348 | <input type="radio"/>                               | <input checked="" type="radio"/> |     | Insurance                              | Pg 27/14   | 149,597       | 149,597                          |
|   |   | <input type="radio"/>                               | <input checked="" type="radio"/> |     |  |  |               |                                  |
|   |   | <input type="radio"/>                               | <input checked="" type="radio"/> |     |  |  |               |                                  |
|   |   | <input type="radio"/>                               | <input checked="" type="radio"/> |     |  |  |               |                                  |

\* Use additional sheets if necessary.

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

## General Information and Questionnaire

### Basis for Allocation of Costs

|  |             |                                    |           |          |
|--|-------------|------------------------------------|-----------|----------|
| Name of Facility<br>Willows Care and Rehabilitation Center | License No. | Report for Year Ended<br>9/30/2023 | Page<br>5 | of<br>37 |
|--|-------------|------------------------------------|-----------|----------|

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

1. In the preparation of this Report, were all costs allocated as required?       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**  
**Other Lines of Business**

|   |   |                                    |           |          |
|---|---|------------------------------------|-----------|----------|
| Name of Facility<br>Willows Care and Rehabilitation Cent                            | License No.<br>0  | Report for Year Ended<br>9/30/2023 | Page<br>6 | of<br>37 |
| Square footage of entire facility. <span style="float:right;">57,148</span>         |   |                                    |           |          |
| <b>Outpatient Therapy</b>   |   |                                    |           |          |
| Does the Facility provide outpatient therapy services?                              |   | No                                 |           |          |
| <i>If yes, please complete the following:</i>                                       |   |                                    |           |          |
| Square footage of therapy space.  |   |                                    |           |          |
| <b>Meals on Wheels</b>  |   |                                    |           |          |
| Does the facility provide Meals on Wheels?  |   | No                                 |           |          |
| <i>If yes, please complete the following:</i>                                       |   |                                    |           |          |
| Square footage of kitchen   |   |                                    |           |          |
| Number of meals served per week   |   |                                    |           |          |
| No  | Are meals included in meals served on page 18 of the Annual Report? |                                    |           |          |
| No  | Are direct costs included in the Annual Report?                     |                                    |           |          |
| <i>If yes, please state where costs are reported.</i>                               |   |                                    |           |          |
| No  | Are drivers for the program included in the facility's payroll?     |                                    |           |          |
| <i>If yes, please complete the following:</i>                                       |   |                                    |           |          |
| Amount Reported   |   |                                    |           |          |
| Annual Report page and line   |   |                                    |           |          |
| Please state the salary amounts of specific cooks and/or dietary aides              |   |                                    |           |          |
| Please state where the cooks and/or dietary aides are reported in the Annual Report |   |                                    |           |          |
| <b>Apartments, Independent Living, Assisted Living</b>                              |   |                                    |           |          |
| Does the facility have apartments, independent living, and/or assisted living?      |   | No                                 |           |          |
| <i>If yes, please complete the following:</i>                                       |   |                                    |           |          |
| Square footage of apartments  |   |                                    |           |          |
| Square footage of independent living  |   |                                    |           |          |
| Square footage of assisted living   |   |                                    |           |          |
| Please identify the services provided:  |   |                                    |           |          |

**General Information and Questionnaire**  
**Other Lines of Business (Continued)**

|  |                  |                                    |           |          |
|--|------------------|------------------------------------|-----------|----------|
| Name of Facility<br>Willows Care and Rel | License No.<br>0 | Report for Year Ended<br>9/30/2023 | Page<br>7 | of<br>37 |
|--|------------------|------------------------------------|-----------|----------|

**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

|  |   |
|--|---|
|  | Square footage of child day care space.             |
|  | Average number of daily participants.               |
|  | Number of meals per day provided to child day care. |
|  | Nature of services provided:                        |
|  |   |

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

|  |   |
|--|---|
|  | Square footage of adult day care space.                       |
|  | Please state where it is located in relation to the facility. |
|  | Average number of daily participants.                         |
|  | Number of meals per day provided to adult day care.           |
|  | Nature of services provided:                                  |
|  |   |

### Schedule of Resident Statistics

| Name of Facility   |                  |                         | License No.     |                 | Report for Year Ended |             |           |           | Page                 |             | of        |           |
|--|------------------|-------------------------|-----------------|-----------------|-----------------------|-------------|-----------|-----------|----------------------|-------------|-----------|-----------|
| Willows Care and Rehabilitation Center   |                  |                         |                 |                 | 9/30/2023             |             |           |           | 8                    |             | 37        |           |
|  | Total All Levels | Total CCNH / RHNS Level | Total (Specify) | Total (Specify) | Period 10/1 Thru 6/30 |             |           |           | Period 7/1 Thru 9/30 |             |           |           |
|  |                  |                         |                 |                 | Total                 | CCNH / RHNS | (Specify) | (Specify) | Total                | CCNH / RHNS | (Specify) | (Specify) |
| 1. Certified Bed Capacity  |                  |                         |                 |                 |                       |             |           |           |                      |             |           |           |
| A. On last day of PREVIOUS report period   | 78               | 78                      |                 |                 | 78                    | 78          |           |           |                      |             |           |           |
| B. On last day of THIS report period   | 78               | 78                      |                 |                 |                       |             |           |           | 78                   | 78          |           |           |
| 2. Number of Residents   |                  |                         |                 |                 |                       |             |           |           |                      |             |           |           |
| A. As of midnight of PREVIOUS report period  | 89               | 89                      |                 |                 | 89                    | 89          |           |           |                      |             |           |           |
| B. As of midnight of THIS report period  | 80               | 80                      |                 |                 |                       |             |           |           | 80                   | 80          |           |           |
| 3. Total Number of Days Care Provided During Period  |                  |                         |                 |                 |                       |             |           |           |                      |             |           |           |
| A. Medicare  | 4,744            | 4,744                   |                 |                 | 3,586                 | 3,586       |           |           | 1,158                | 1,158       |           |           |
| B. Medicaid (Conn.)  | 21,226           | 21,226                  |                 |                 | 15,625                | 15,625      |           |           | 5,601                | 5,601       |           |           |
| C. Medicaid (other states)   |                  |                         |                 |                 |                       |             |           |           |                      |             |           |           |
| D. Private Pay   | 1,788            | 1,788                   |                 |                 | 1,475                 | 1,475       |           |           | 313                  | 313         |           |           |
| E. State SSI for RCH   |                  |                         |                 |                 |                       |             |           |           |                      |             |           |           |
| F. Other (Specify)   | 3,521            | 3,521                   |                 |                 | 2,753                 | 2,753       |           |           | 768                  | 768         |           |           |
| G. Total Care Days During Period (3A thru F)   | 31,279           | 31,279                  |                 |                 | 23,439                | 23,439      |           |           | 7,840                | 7,840       |           |           |
| 4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds |                  |                         |                 |                 |                       |             |           |           |                      |             |           |           |
| A. Medicaid Bed Reserve Days   | 93               | 93                      |                 |                 | 60                    | 60          |           |           | 33                   | 33          |           |           |
| B. Other Bed Reserve Days  | 4                | 4                       |                 |                 | 4                     | 4           |           |           |                      |             |           |           |
| 5. <b>Total Resident Days (3G + 4A + 4B)</b>   | 31,376           | 31,376                  |                 |                 | 23,503                | 23,503      |           |           | 7,873                | 7,873       |           |           |

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

|  |             |                                    |           |          |
|--|-------------|------------------------------------|-----------|----------|
| Name of Facility<br>Willows Care and Rehabilitation Center | License No. | Report for Year Ended<br>9/30/2023 | Page<br>9 | of<br>37 |
|--|-------------|------------------------------------|-----------|----------|

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) | (Specify) | Lost           |     |     | Gained |     |     | CCNH / RHNS           | (Specify) | (Specify) |                   |
|                | (1)             | (2)       | (3)       | (1)            | (2) | (3) | (1)    | (2) | (3) | CCNH / RHNS           | (Specify) | (Specify) |                   |
|                |                 |           |           |                |     |     |        |     |     |                       |           |           |                   |
|                |                 |           |           |                |     |     |        |     |     |                       |           |           |                   |
|                |                 |           |           |                |     |     |        |     |     |                       |           |           |                   |

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) | (Specify) |
|-------------------------|-------------|-----------|-----------|
| 1st change              |             |           |           |
| 2nd change              |             |           |           |
| 3rd change              |             |           |           |
| 4th change              |             |           |           |

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

| Item                      | Medicare    | Medicaid    |           | Self-Pay    |           |           | Other State Assisted |        |
|---------------------------|-------------|-------------|-----------|-------------|-----------|-----------|----------------------|--------|
|                           | CCNH / RHNS | CCNH / RHNS | (Specify) | CCNH / RHNS | (Specify) | (Specify) | R.C.H.               | ICF-MR |
| No. of Residents          | 7           | 60          |           | 13          |           |           |                      |        |
| Per Diem Rate             |             |             |           |             |           |           |                      |        |
| a. One bed rm.            |             |             |           |             |           |           |                      |        |
| b. Two bed rms.           | 682.52      | #####       |           | 489.78      |           |           |                      |        |
| c. Three or more bed rms. |             |             |           |             |           |           |                      |        |

| 7. Total Number of Physical Therapy Treatments     | TOTAL         | CCNH / RHNS   | (Specify) | Outpatient | (Specify) |
|--|---------------|---------------|-----------|------------|-----------|
| A. Medicare - Part B                               | 1,233         | 1,233         |           |            |           |
| B. Medicaid (Exclusive of Part B)                  |               |               |           |            |           |
| 1. Maintenance Treatments                          |               |               |           |            |           |
| 2. Restorative Treatments                          | 488           | 488           |           |            |           |
| C. Other   | 20,841        | 20,841        |           |            |           |
| <b>D. Total Physical Therapy Treatments</b>        | <b>22,562</b> | <b>22,562</b> |           |            |           |
| 8. Total Number of Speech Therapy Treatments       |               |               |           |            |           |
| A. Medicare - Part B                               | 111           | 111           |           |            |           |
| B. Medicaid (Exclusive of Part B)                  |               |               |           |            |           |
| 1. Maintenance Treatments                          |               |               |           |            |           |
| 2. Restorative Treatments                          | 2             | 2             |           |            |           |
| C. Other   | 508           | 508           |           |            |           |
| <b>D. Total Speech Therapy Treatments</b>          | <b>621</b>    | <b>621</b>    |           |            |           |
| 9. Total Number of Occupational Therapy Treatments |               |               |           |            |           |
| A. Medicare - Part B                               | 1,188         | 1,188         |           |            |           |
| B. Medicaid (Exclusive of Part B)                  |               |               |           |            |           |
| 1. Maintenance Treatments                          |               |               |           |            |           |
| 2. Restorative Treatments                          | 344           | 344           |           |            |           |
| C. Other   | 22,548        | 22,548        |           |            |           |
| <b>D. Total Occupational Therapy Treatments</b>    | <b>24,080</b> | <b>24,080</b> |           |            |           |

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

|  |             |                                    |            |          |
|--|-------------|------------------------------------|------------|----------|
| Name of Facility<br>Willows Care and Rehabilitation Center | License No. | Report for Year Ended<br>9/30/2023 | Page<br>10 | of<br>37 |
|--|-------------|------------------------------------|------------|----------|

Are time records maintained by all individuals receiving compensation?  Yes  No

| Item   | Total Cost and Hours |                 |                |           |            |       |           |            |       |  |
|--|----------------------|-----------------|----------------|-----------|------------|-------|-----------|------------|-------|--|
|  | CCNH / RHNS          | Adjustment      | Hours          | (Specify) | Adjustment | Hours | (Specify) | Adjustment | Hours |  |
| A. Salaries and Wages*   |                      |                 |                |           |            |       |           |            |       |  |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1)                          |                      |                 |                |           |            |       |           |            |       |  |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1)                        | 136,440              | (45,695)        | 2,080          |           |            |       |           |            |       |  |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1)                  |                      |                 |                |           |            |       |           |            |       |  |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 324,319              |                 | 12,098         |           |            |       |           |            |       |  |
| 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  | 79,940               |                 | 2,093          |           |            |       |           |            |       |  |
| b. Other Maintenance Workers   | 35,396               |                 | 1,531          |           |            |       |           |            |       |  |
| 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                                      | 181,798              |                 | 2,963          |           |            |       |           |            |       |  |
| b. RN  |                      |                 |                |           |            |       |           |            |       |  |
| 1. Direct Care   | 1,034,300            |                 | 20,299         |           |            |       |           |            |       |  |
| 2. Administrative**  | 111,427              |                 | 2,557          |           |            |       |           |            |       |  |
| c. LPN   |                      |                 |                |           |            |       |           |            |       |  |
| 1. Direct Care   | 1,257,525            |                 | 33,685         |           |            |       |           |            |       |  |
| 2. Administrative**  |                      |                 |                |           |            |       |           |            |       |  |
| d. Aides and Attendants  | 1,577,429            |                 | 65,313         |           |            |       |           |            |       |  |
| e. Physical Therapists   |                      |                 |                |           |            |       |           |            |       |  |
| f. Speech Therapists   |                      |                 |                |           |            |       |           |            |       |  |
| g. Occupational Therapists   |                      |                 |                |           |            |       |           |            |       |  |
| h. Recreation Workers  | 148,224              |                 | 5,065          |           |            |       |           |            |       |  |
| 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  | 261,918              |                 | 6,386          |           |            |       |           |            |       |  |
| n. Marketing   |                      |                 |                |           |            |       |           |            |       |  |
| o. Other (Specify)<br>See Attached Schedule  | 110,946              |                 | 4,703          |           |            |       |           |            |       |  |
| <i>A-13. Total Salary Expenditures</i>   | <i>5,259,663</i>     | <i>(45,695)</i> | <i>158,772</i> |           |            |       |           |            |       |  |

\* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

| Position                     | CCNH / RHNS       |             |              | (Specify)   |             |          | (Specify)   |             |          |
|------------------------------|-------------------|-------------|--------------|-------------|-------------|----------|-------------|-------------|----------|
|                              | \$                | Adjustment  | Hours        | \$          | Adjustment  | Hours    | \$          | Adjustment  | Hours    |
| Coordinator-Staffing Centers | \$ 52,342         |             | \$ 2,189     |             |             |          |             |             |          |
| Central Supply               | \$ 12,877         |             | \$ 575       |             |             |          |             |             |          |
| Medical Records              | \$ 45,727         |             | \$ 1,938     |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
|                              |                   |             |              |             |             |          |             |             |          |
| <b>Total</b>                 | <b>\$ 110,946</b> | <b>\$ -</b> | <b>4,703</b> | <b>\$ -</b> | <b>\$ -</b> | <b>-</b> | <b>\$ -</b> | <b>\$ -</b> | <b>-</b> |

Schedule of Other Fees (Page 13)

| Service            | CCNH / RHNS      |                    |          | (Specify)   |             |          | (Specify)   |             |          |
|--------------------|------------------|--------------------|----------|-------------|-------------|----------|-------------|-------------|----------|
|                    | \$               | Adjustment         | Hours    | \$          | Adjustment  | Hours    | \$          | Adjustment  | Hours    |
| Consulting Fees    | \$ 4,946         |                    | N/A      |             |             |          |             |             |          |
| Purchased Services | \$ 3,900         | \$ (3,900)         | N/A      |             |             |          |             |             |          |
| Purchased Services | \$ 100           | \$ (100)           | N/A      |             |             |          |             |             |          |
| Purchased Services | \$ 22,416        | \$ (22,416)        | N/A      |             |             |          |             |             |          |
| Purchased Services | \$ 18,434        |                    | N/A      |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
|                    |                  |                    |          |             |             |          |             |             |          |
| <b>Total</b>       | <b>\$ 49,796</b> | <b>\$ (26,416)</b> | <b>-</b> | <b>\$ -</b> | <b>\$ -</b> | <b>-</b> | <b>\$ -</b> | <b>\$ -</b> | <b>-</b> |

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**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  |             |           |           |  | 9/30/2023                             |                    |                               | 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) | (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       |             |           |           |  |                                       | 9/30/2023             |                               |  | 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) | (Specify) |  |                                       |                       |                               |  |                    |                       |
| <b>Section III - Administrators***</b>       |             |           |           |  |                                       |                       |                               |  |                    |                       |
| Peter Mongillo                               | 136,440     |           |           |  | Management of Center                  | 2,080                 | 2                             |  |                    |                       |
|  |             |           |           |  |                                       |                       |                               |  |                    |                       |
|  |             |           |           |  |                                       |                       |                               |  |                    |                       |
| <b>Section IV - Assistant Administrators</b> |             |           |           |  |                                       |                       |                               |  |                    |                       |
|  |             |           |           |  | Management of Center                  |                       | 2                             |  |                    |                       |
|  |             |           |           |  |                                       |                       |                               |  |                    |                       |
|  |             |           |           |  |                                       |                       |                               |  |                    |                       |
|  |             |           |           |  |                                       |                       |                               |  |                    |                       |

\*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  |                  | 9/30/2023             |               |           |            |       |           | 13         | 37    |
| Total Cost and Hours  |                  |                       |               |           |            |       |           |            |       |
| Item  | CCNH / RHNS      | Adjustment            | Hours         | (Specify) | Adjustment | Hours | (Specify) | Adjustment | 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  | 7,796            |                       | 53            |           |            |       |           |            |       |
| 3. Pharmacist   | 19,707           |                       | 402           |           |            |       |           |            |       |
| 4. Podiatrist   |                  |                       |               |           |            |       |           |            |       |
| 5. Physical Therapy   |                  |                       |               |           |            |       |           |            |       |
| a. Resident Care  | 442,468          | (442,468)             | 6,061         |           |            |       |           |            |       |
| b. Other  |                  |                       |               |           |            |       |           |            |       |
| 6. Social Worker  |                  |                       |               |           |            |       |           |            |       |
| 7. Recreation Worker  |                  |                       |               |           |            |       |           |            |       |
| 8. Physicians   |                  |                       |               |           |            |       |           |            |       |
| a. Medical Director (entire facility)   | 67,820           |                       | 359           |           |            |       |           |            |       |
| 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  | 33,454           | (33,454)              | 429           |           |            |       |           |            |       |
| b. Other  |                  |                       |               |           |            |       |           |            |       |
| 10. Occupational Therapist  |                  |                       |               |           |            |       |           |            |       |
| a. Resident Care  | 495,052          | (495,052)             | 6,782         |           |            |       |           |            |       |
| b. Other  |                  |                       |               |           |            |       |           |            |       |
| 11. Nurses and aides and attendants   |                  |                       |               |           |            |       |           |            |       |
| a. RN   |                  |                       |               |           |            |       |           |            |       |
| 1. Direct Care  | 11,535           | (502)                 | 133           |           |            |       |           |            |       |
| 2. Administrative***  |                  |                       |               |           |            |       |           |            |       |
| b. LPN  |                  |                       |               |           |            |       |           |            |       |
| 1. Direct Care  |                  |                       |               |           |            |       |           |            |       |
| 2. Administrative***  |                  |                       |               |           |            |       |           |            |       |
| c. Aides  | 4,731            | (206)                 | 167           |           |            |       |           |            |       |
| d. Other  |                  |                       |               |           |            |       |           |            |       |
| 12. Other (Specify)   |                  |                       |               |           |            |       |           |            |       |
| See Attached Schedule   | 49,796           | (26,416)              |               |           |            |       |           |            |       |
| <b>B-13 Total Fees Paid in Lieu of Salaries</b>   | <b>1,132,359</b> | <b>(998,098)</b>      | <b>14,386</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 in the Adjustment column.

\*\*\* 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<br>Willows Care and Rehabilitation Center |  | License No.                              |                                  | Report for Year Ended<br>9/30/2023 | Page<br>14 | of<br>37 |
|--|--|--|----------------------------------|------------------------------------|------------|----------|
| Name & Address of Individual                               | Full Explanation of Service                | Related** to Owners, Operators, Officers |                                  | Explanation of Relationship        |            |          |
|  |  | Yes                                      | No                               |                                    |            |          |
| Career Staffing  | Nursing Agency                             | <input checked="" type="radio"/>         | <input type="radio"/>            | Common Ownership                   |            |          |
| Genesis Eldercare Rehabilitation Services                  | Physical, Occupational, and Speech Therapy | <input checked="" type="radio"/>         | <input type="radio"/>            | Common Ownership                   |            |          |
| Genesis Eldercare Physician Services                       | Medical Director                           | <input checked="" type="radio"/>         | <input type="radio"/>            | Common Ownership                   |            |          |
| Genesis Eldercare Staffing Services                        | Nursing Pool                               | <input checked="" type="radio"/>         | <input type="radio"/>            | Common Ownership                   |            |          |
| Respiratory Health Services                                | Respiratory and Oxygen Supplies            | <input checked="" type="radio"/>         | <input type="radio"/>            | Common Ownership                   |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |
|  |  | <input type="radio"/>                    | <input checked="" type="radio"/> |                                    |            |          |

\* 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   |                            | 9/30/2023             |            |           |            |           | 15         | 37 |
| Item   | Total Including Adjustment | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |    |
| <b>1. Administrative and General</b>   |                            |                       |            |           |            |           |            |    |
| <b>a. Employee Health &amp; Welfare Benefits</b>   |                            |                       |            |           |            |           |            |    |
| 1. Workmen's Compensation  | \$ 174,620                 | 191,211               | (16,592)   |           |            |           |            |    |
| 2. Disability Insurance  | \$                         |                       |            |           |            |           |            |    |
| 3. Unemployment Insurance  | \$ 31,298                  | 31,298                |            |           |            |           |            |    |
| 4. Social Security (F.I.C.A.)  | \$ 391,453                 | 391,453               |            |           |            |           |            |    |
| 5. Health Insurance  | \$ 123,696                 | 123,696               |            |           |            |           |            |    |
| 6. Life Insurance (employees only)<br>(not-owners and not-operators)   | \$                         |                       |            |           |            |           |            |    |
| 7. Pensions (Non-Discriminatory)<br>(not-owners and not-operators)   | \$ 118,434                 | 118,434               |            |           |            |           |            |    |
| 8. Uniform Allowance   | \$                         |                       |            |           |            |           |            |    |
| 9. Other ( <i>Specify</i> )<br>See Attached Schedule   | \$ 327,814                 | 327,814               |            |           |            |           |            |    |
| <b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b> | \$                         |                       |            |           |            |           |            |    |
| <b>c. Bad Debts*</b>   | \$                         | 328,352               | (328,352)  |           |            |           |            |    |
| <b>d. Accounting and Auditing</b>  | \$                         |                       |            |           |            |           |            |    |
| <b>e. Legal (<i>Services should be fully described on Page 15b</i>)</b>  | \$ 1,255                   | 1,255                 |            |           |            |           |            |    |
| <b>f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*</b>   | \$                         |                       |            |           |            |           |            |    |
| <b>g. Office Supplies</b>  | \$ 21,965                  | 21,965                |            |           |            |           |            |    |
| <b>h. Telephone and Cellular Phones</b>  |                            |                       |            |           |            |           |            |    |
| 1. Telephone & Pagers  | \$ 26,100                  | 26,100                |            |           |            |           |            |    |
| 2. Cellular Phones   | \$ 1,296                   | 1,296                 |            |           |            |           |            |    |
| <b>i. Appraisal (<i>Specify purpose and attach copy</i>)*</b>  | \$                         |                       |            |           |            |           |            |    |
| <b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>  | \$                         |                       |            |           |            |           |            |    |
| <b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>   |                            |                       |            |           |            |           |            |    |
| 1. Income*   | \$                         |                       |            |           |            |           |            |    |
| 2. Other ( <i>Specify</i> )<br>See Attached Schedule   | \$ 164                     | 164                   |            |           |            |           |            |    |
| 3. Resident Day User Fee   | \$ 497,584                 | 497,584               |            |           |            |           |            |    |
| <b>Subtotal</b>  | \$ 1,715,679               | 2,060,622             | (344,943)  |           |            |           |            |    |

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

| Description            | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|------------------------|-------------|------------|-----------|------------|-----------|------------|
| Union Health & Welfare | \$ -        |            |           |            |           |            |
| Union Health & Welfare | \$ -        |            |           |            |           |            |
| Union Health & Welfare | \$ -        |            |           |            |           |            |
| Union Health & Welfare | \$ 12,139   |            |           |            |           |            |
| Union Health & Welfare | \$ 304,476  |            |           |            |           |            |
| Union Health & Welfare | \$ 11,199   |            |           |            |           |            |
| Union Health & Welfare | \$ -        |            |           |            |           |            |
| Benefit Allocations    | \$ -        |            |           |            |           |            |
|                        |             |            |           |            |           |            |
|                        |             |            |           |            |           |            |
|                        |             |            |           |            |           |            |
|                        |             |            |           |            |           |            |
|                        |             |            |           |            |           |            |
|                        |             |            |           |            |           |            |
|                        |             |            |           |            |           |            |
|                        |             |            |           |            |           |            |
|                        |             |            |           |            |           |            |
| <b>Total</b>           | 327,814     | \$ -       | \$ -      | \$ -       | \$ -      | \$ -       |

|            |                     |          |
|------------|---------------------|----------|
| 1020520020 | 10205200: Union Hea | 5.57     |
| 3080520020 | 30055200: Union Hea | 327.34   |
| 3210520020 | 30805200: Union Hea | 151.77   |
| 3215520020 | 32155200: Union Hea | 5662.56  |
| 3225520020 | 32255200: Union Hea | 12980.05 |
| 5035520020 | 50355200: Union Hea | 466.59   |
| 3005520020 |                     |          |
| 1020520060 |                     |          |

correct 327,814 -

Schedule of Other Taxes

| Description  | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|--------------|-------------|------------|-----------|------------|-----------|------------|
| Sales Tax    | \$ 164      |            |           |            |           |            |
| Sales Tax    | \$ -        |            |           |            |           |            |
|              |             |            |           |            |           |            |
| <b>Total</b> | \$ 164      | \$ -       | \$ -      | \$ -       | \$ -      | \$ -       |

|            |
|------------|
| 1020640110 |
|------------|

correct

## General Information and Questionnaire Accounting Basis

|   |             |   |                  |                              |
|---|-------------|---|------------------|------------------------------|
| Name of Facility<br>Willows Care and Rehabilitation C   | License No. | Report for Year Ended<br>9/30/2023            | Page<br>15b      | of<br>37                     |
| The records of this facility for the period covered by this report were maintained on the following basis:  |             |   |                  |                              |
| <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash   |             |   |                  |                              |
| Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No                    If "No," explain. |             |   |                  |                              |
|   |             |   |                  |                              |
| <b>Independent Accounting Firm</b>  |             |   |                  |                              |
| Name of Accounting Firm   |             | Address (No. & Street, City, State, Zip Code) |                  |                              |
| 1 Grant Thornton  |             | 1600 Market Street, Philadelphia, PA 19103    |                  |                              |
| 2   |             |   |                  |                              |
| 3   |             |   |                  |                              |
| 4   |             |   |                  |                              |
| Services Provided by This Firm ( <i>describe fully</i> )  |             |   |                  |                              |
| 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.  |             |   |                  |                              |
| <input checked="" type="radio"/> Yes <input type="radio"/> No   |             |   |                  |                              |
| <b>Legal Services Information</b>   |             |   |                  |                              |
| Name of Legal Firm or Independent Attorney  |             |   | Telephone Number |                              |
| 1 WF-Harborside Connecticut LP  |             |   |                  |                              |
| 2   |             |   |                  |                              |
| 3   |             |   |                  |                              |
| 4   |             |   |                  |                              |
| 5   |             |   |                  |                              |
| Address ( <i>No. &amp; Street, City, State, Zip Code</i> )  |             |   |                  |                              |
| 1   |             |   |                  |                              |
| 2   |             |   |                  |                              |
| 3   |             |   |                  |                              |
| 4   |             |   |                  |                              |
| 5   |             |   |                  |                              |
| Services Provided by This Firm ( <i>describe fully</i> )  |             |   |                  |                              |
| 1 Probate court fee for the conservatorship & Marshall Fee  |             | \$ 1,255                                      |                  |                              |
| 2   |             | \$  |                  |                              |
| 3   |             | \$  |                  |                              |
| 4   |             | \$  |                  |                              |
| 5   |             | \$  |                  |                              |
|   |             |   |                  | Charge for Services Provided |
|   |             |   |                  | \$ 1,255                     |
| Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  |             |   |                  |                              |
| <input checked="" type="radio"/> Yes <input type="radio"/> No   |             |   |                  |                              |

**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   |                             | 9/30/2023             |            |           |            | 16        | 37         |
| Item   | Total Including Adjustments | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
| <b>Subtotals Brought Forward:</b>  | 1,715,679                   | 2,060,622             | (344,943)  |           |            |           |            |
| <b>I. Travel and Entertainment</b>   |                             |                       |            |           |            |           |            |
| 1. Resident Travel and Entertainment   | \$                          |                       |            |           |            |           |            |
| 2. Holiday Parties for Staff   | \$ 2,258                    | 2,258                 |            |           |            |           |            |
| 3. Gifts to Staff and Residents  | \$                          |                       |            |           |            |           |            |
| 4. Employee Travel   | \$ 31,622                   | 31,622                |            |           |            |           |            |
| 5. Education Expenses Related to Seminars and Conventions  | \$ 401                      | 401                   |            |           |            |           |            |
| 6. Automobile Expense (not purchase or depreciation)   | \$                          |                       |            |           |            |           |            |
| 7. Other (Specify)<br>See Attached Schedule  | \$                          |                       |            |           |            |           |            |
| <b>m. Other Administrative and General Expenses</b>  |                             |                       |            |           |            |           |            |
| 1. Advertising Help Wanted (all such expenses)   | \$                          |                       |            |           |            |           |            |
| 2. Advertising Telephone Directory (all such expenses)**   | \$                          |                       |            |           |            |           |            |
| 3. Advertising Other (Specify)***<br>See Attached Schedule   | \$                          | 10,107                | (10,107)   |           |            |           |            |
| 4. Fund-Raising***   | \$                          |                       |            |           |            |           |            |
| 5. Medical Records   | \$ 335                      | 335                   |            |           |            |           |            |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** | \$                          |                       |            |           |            |           |            |
| 7. Postage   | \$ 2,415                    | 2,415                 |            |           |            |           |            |
| * 8. Dues and Membership Fees to Professional Associations (Specify)<br>See Attached Schedule                  | \$ 8,518                    | 8,518                 |            |           |            |           |            |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***  | \$                          |                       |            |           |            |           |            |
| 9. Subscriptions   | \$ 32,692                   | 32,692                |            |           |            |           |            |
| 10. Contributions***<br>See Attached Schedule  | \$                          | 116                   | (116)      |           |            |           |            |
| 11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)     | \$ 30,567                   | 30,567                |            |           |            |           |            |
| 12. Administrative Management Services**   | \$ 630,853                  | 448,001               | 182,852    |           |            |           |            |
| 13. Other (Specify)<br>See Attached Schedule   | \$ 48,541                   | 188,789               | (140,247)  |           |            |           |            |
| <b>C-14 Total Administrative &amp; General Expenditures</b>  | \$ 2,503,880                | 2,816,441             | (312,561)  |           |            |           |            |

\* 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 in the Adjustment column.



Schedule of Other Travel and Entertainment

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

correct

Schedule of Other Advertising

| Description                    | CCNH / RHNS | Adjustment  | (Specify) | Adjustment | (Specify) | Adjustment |
|--------------------------------|-------------|-------------|-----------|------------|-----------|------------|
| Advertising                    | \$ 3,635    | \$ (3,635)  |           |            |           |            |
| Marketing Expense              | \$ 2,113    | \$ (2,113)  |           |            |           |            |
| Marketing Exp- Corporate Spend | \$ 4,156    | \$ (4,156)  |           |            |           |            |
| Marketing Exp- Corporate Spend | \$ -        | \$ -        |           |            |           |            |
| Marketing Expense              | \$ 147      | \$ (147)    |           |            |           |            |
| Marketing Expense              | \$ 56       | \$ (56)     |           |            |           |            |
| <b>Total Other Advertising</b> | \$ 10,107   | \$ (10,107) | \$ -      | \$ -       | \$ -      | \$ -       |

1020630020  
1020630330  
1020630331  
3165630330  
3080630330  
3005630330  
correct

Schedule of Dues

| Description                 | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|-----------------------------|-------------|------------|-----------|------------|-----------|------------|
| Licenses & Certifications   | \$ 8,518    |            |           |            |           |            |
| Dues to Chamber of Commerce | \$ -        |            |           |            |           |            |
|                             | \$ -        |            |           |            |           |            |
|                             | \$ -        |            |           |            |           |            |
|                             | \$ -        |            |           |            |           |            |
|                             | \$ -        |            |           |            |           |            |
|                             | \$ -        |            |           |            |           |            |
|                             | \$ -        |            |           |            |           |            |
| <b>Total Dues</b>           | \$ 8,518    | \$ -       | \$ -      | \$ -       | \$ -      | \$ -       |

1020630310

correct

Schedule of Contributions

| Description                | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|----------------------------|-------------|------------|-----------|------------|-----------|------------|
| Contributions              | \$ 116      | \$ (116)   |           |            |           |            |
| Political Contributions    | \$ -        |            |           |            |           |            |
|                            | \$ -        |            |           |            |           |            |
| <b>Total Contributions</b> | \$ 116      | \$ (116)   | \$ -      | \$ -       | \$ -      | \$ -       |

1020630130  
1020630135

correct

Schedule of Other Administrative and General

| Description                                   | CCNH / RHNS | Adjustment   | (Specify) | Adjustment | (Specify) | Adjustment |
|---|-------------|--------------|-----------|------------|-----------|------------|
| Bank Service Charges                          | \$ 19,765   |              |           |            |           |            |
| Collection Fees                               | \$ 132,902  | \$ (132,902) |           |            |           |            |
| Education Expense                             | \$ -        |              |           |            |           |            |
| Employee Physicals                            | \$ 5,612    |              |           |            |           |            |
| Employee Relations                            | \$ 9,100    |              |           |            |           |            |
| Printing                                      | \$ 307      |              |           |            |           |            |
| Training Expense                              | \$ 62       |              |           |            |           |            |
| Fines & Penalties                             | \$ 7,345    | \$ (7,345)   |           |            |           |            |
| Miscellaneous                                 | \$ (15,125) |              |           |            |           |            |
| Rental Expense                                | \$ 275      |              |           |            |           |            |
| Accrued Expense Estimation                    | \$ -        | \$ -         |           |            |           |            |
| Landlord Operating Taxes                      | \$ -        |              |           |            |           |            |
| State Tax Annual Report Filing                | \$ -        |              |           |            |           |            |
| Recruiting Fees                               | \$ 22,589   |              |           |            |           |            |
| Recruiting Fees                               | \$ -        |              |           |            |           |            |
| Non-recurring Charges                         | \$ -        | \$ -         |           |            |           |            |
| Interest Expense                              | \$ -        |              |           |            |           |            |
| Uniforms                                      | \$ -        |              |           |            |           |            |
| Equipment Non-Capitalized                     | \$ 128      |              |           |            |           |            |
| Rental Expense                                | \$ 1,612    |              |           |            |           |            |
| Recruiting Fees                               | \$ -        |              |           |            |           |            |
| Software Maintenance                          | \$ 4,214    |              |           |            |           |            |
| Recruiting Fees                               | \$ -        |              |           |            |           |            |
|   | \$ -        |              |           |            |           |            |
| <b>Total Other Administrative and General</b> | 188,789     | \$ (140,247) | \$ -      | \$ -       | \$ -      | \$ -       |

1020630060 1020630060 Bank Servic 13,471.10 C01M13  
1020630120 1020630120 Collection F 862.55 C01M13  
1020630140 1020630120 Collection F 51.31 C01M13  
1020630180 1020630180 Employee P 6,736.37 C01M13  
1020630200 1020630200 Employee R 1,689.86 C01M13  
3165630200 1020630380 Employee R 0.00 C01M13  
1020630610 1020630380 Printing 307.15 C01M13  
1020630440 1020630440 Recruiting F 1,612.32 C01M13  
3080630440 1020640090 Recruiting F 47,182.18 C01M13  
1020660080 1020630610 Training Ex 73.25 C01M13  
1020660990 1020630640 Uniforms 13.00 C01M13  
5095720090 1020640060 Equipment I (64.25) C01M13  
1020720070 1020640060 Equipment I (1,065.38) C01M13  
3080630440 1020640060 Equipment I 1,257.97 C01M13  
3080630441 1020640090 Miscellaneo (2,171.06) C01M13  
7010800030 1020640090 Miscellaneo (0.01) C01M13  
7010730010 1020660080 Rental Expe 5,269.07 C01M13  
1020630640 1020660080 Rental Expe 275.42 C01M13  
1020640060 1020660100 Repairs & M 2,322.68 C01M13  
1020630440 1020660100 Repairs & M 3,398.39 C01M13  
1020630520 1020660100 Repairs & M 82.68 C01M13  
1020660100 1020660990 Accrued Ex 0.00 C01M13  
3210630440 1020720070 State Tax A 465.00 C01M13  
1020630120 1020630120 Collection F 0.00

correct 188789 -

#####

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

| Name of Facility<br>Willows Care and Rehabilitation Center | License No.                | Report for Year Ended<br>9/30/2023                                 | Page of<br>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                        | 630,853                    | 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  | License No.               | Report for Year Ended               |            |                       |            | Page      | of         |
|---|---------------------------|-------------------------------------|------------|-----------------------|------------|-----------|------------|
| Willows Care and Rehabilitation Center  |                           | 9/30/2023                           |            |                       |            | 18        | 37         |
| Item  | Including Adjustments     | CCNH / RHNS                         | Adjustment | (Specify)             | Adjustment | (Specify) | Adjustment |
| 2. Dietary  |                           |                                     |            |                       |            |           |            |
| a. In-House Preparation & Service   |                           |                                     |            |                       |            |           |            |
| 1. Raw Food   | \$ 181,170                | 181,170                             |            |                       |            |           |            |
| 2. Non-Food Supplies  | \$ 30,679                 | 30,679                              |            |                       |            |           |            |
| 3. Other (Specify) _____<br>Contra Meal Expense   | \$                        |                                     |            |                       |            |           |            |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)                     | \$ 735,806                | 735,806                             |            |                       |            |           |            |
| c. Other (Specify) _____<br>Books, Dues & Subscriptions   | \$                        |                                     |            |                       |            |           |            |
| <b>2D. Total Dietary Expenditures</b>   | \$ 947,656                | 947,656                             |            |                       |            |           |            |
| 2E. Dietary Questionnaire   | Total                     | CCNH / RHNS                         |            | (Specify)             |            | (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  |   |                           | 9/30/2023                           |                       |           |            | 19        | 37         |
| Item  |   | Including Adjustments     | CCNH / RHNS                         | Adjustment            | (Specify) | Adjustment | (Specify) | Adjustment |
| 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. \$                   | 3,991                               | 3,991                 |           |            |           |            |
| 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. \$                   | 8,777                               | 8,777                 |           |            |           |            |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) |   | \$                        | 200,795                             | 200,795               |           |            |           |            |
| c. Other (Specify)  |   | \$                        |                                     |                       |           |            |           |            |
| <b>3D. Total Laundry Expenditures</b>   |   | \$                        | 213,564                             | 213,564               |           |            |           |            |
| 3E. Laundry Questionnaire   |   |                           |                                     |                       |           |            |           |            |
| F.  | Is cost of employee laundry included in 3E  | <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 |  |                               | 9/30/2023                   |             |            |           |            | 20        | 37         |
| Item                                   |  |                               | Total Including Adjustments | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
| 4.                                     | Housekeeping   | Sq. Ft. Serviced by Personnel |                             |             |            |           |            |           |            |
| a.                                     | In-House Care  |                               |                             |             |            |           |            |           |            |
| 1.                                     | Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )   | Amt.                          | \$ 6,719                    | 6,719       |            |           |            |           |            |
| 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.                          | \$ 302,535                  | 302,535     |            |           |            |           |            |
| C.                                     | Other ( <i>Specify</i> )   |                               | \$                          |             |            |           |            |           |            |
| 4D.                                    | <b>Total Housekeeping Expenditures</b>   |                               | \$ 309,254                  | 309,254     |            |           |            |           |            |
| 5.                                     | Resident Care (Supplies)**   |                               |                             |             |            |           |            |           |            |
| a.                                     | Prescription Drugs***  |                               |                             |             |            |           |            |           |            |
| 1.                                     | Own Pharmacy   |                               | \$                          |             |            |           |            |           |            |
| 2.                                     | Purchased from Omnicare  |                               | \$                          | 272,353     | (272,353)  |           |            |           |            |
| b.                                     | Medicine Cabinet Drugs   |                               | \$ 30,479                   | 30,479      |            |           |            |           |            |
| c.                                     | Medical and Therapeutic Supplies   |                               | \$ 128,703                  | 128,703     |            |           |            |           |            |
| d.                                     | Ambulance/Limousine***   |                               | \$                          | 1,620       | (1,620)    |           |            |           |            |
| e.                                     | Oxygen   |                               |                             |             |            |           |            |           |            |
| 1.                                     | For Emergency Use  |                               | \$                          |             |            |           |            |           |            |
| 2.                                     | Other***   |                               | \$                          | 4,807       | (4,807)    |           |            |           |            |
| f.                                     | X-rays and Related Radiological Procedures***  |                               | \$                          | 16,061      | (16,061)   |           |            |           |            |
| g.                                     | Dental ( <i>Not dentists who should be included under salaries or fees</i> )   |                               | \$                          |             |            |           |            |           |            |
| h.                                     | Laboratory***  |                               | \$                          | 65,470      | (65,470)   |           |            |           |            |
| i.                                     | Recreation   |                               | \$ 15,142                   | 24,244      | (9,102)    |           |            |           |            |
| j.                                     | Direct Management Services*  |                               | \$                          |             |            |           |            |           |            |
| k.                                     | Indirect Management Services*  |                               | \$                          |             |            |           |            |           |            |
| l.                                     | Cable TV   |                               | \$                          |             |            |           |            |           |            |
| m.                                     | Other (Specify)****<br>See Attached Schedule   |                               | \$ 49,599                   | 82,237      | (32,638)   |           |            |           |            |
| n.                                     | Physical Therapy Expense   |                               | \$                          |             |            |           |            |           |            |
| o.                                     | Speech Therapy Expense   |                               | \$                          |             |            |           |            |           |            |
| 5P.                                    | <b>Total Resident Care Expenditures</b> (5a - 5o)  |                               | \$ 223,923                  | 625,973     | (402,051)  |           |            |           |            |

\* 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 in the Adjustment column.  
 \*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

| Description                      | CCNH / RHNS      | Adjustment         | (Specify)   | Adjustment  | (Specify)   | Adjustment  |            |                        |           |
|----------------------------------|------------------|--------------------|-------------|-------------|-------------|-------------|------------|------------------------|-----------|
| Incontinency                     | \$ 43,100        |                    |             |             |             |             | 3060610160 | 306061016  Incontinenc | 43,099.88 |
| Advertising-Help Wanted          | \$ (23)          |                    |             |             |             |             | 3060610161 | 306061016  Incontinenc | (22.71)   |
| Advertising-Help Wanted          | \$ 6,681         |                    |             |             |             |             | 3080630030 | 301061030  Consolidate | 23,542.38 |
| Books, Dues & Subscriptions      | \$ -             |                    |             |             |             |             | 3080630080 | 301061030  Consolidate | 39.00     |
| Education Expense                | \$ (886)         |                    |             |             |             |             | 3080630140 | 308063003  Advertising | 6,680.78  |
| Employee Relations               | \$ 55            |                    |             |             |             |             | 3080630200 |                        |           |
| Supplies                         | \$ 512           |                    |             |             |             |             | 3120630530 | 308063014  Education E | (886.31)  |
| Respiratory Supplies             | \$ 2,183         | \$ (2,183)         |             |             |             |             | 3155630530 | 308063020  Employee R  | 55.01     |
| Supplies                         | \$ -             |                    |             |             |             |             | 3170630530 | 312063053  Supplies    | 511.61    |
| Office Supplies                  | \$ 11            |                    |             |             |             |             | 3090630535 | 315563053  Supplies    | 2,183.38  |
| Office Supplies                  | \$ 150           |                    |             |             |             |             | 3120630535 | 309063053  Office Supp | 10.91     |
| Office Supplies                  | \$ -             |                    |             |             |             |             | 3165630535 | 312063053  Office Supp | 149.52    |
| Training Expense                 | \$ -             |                    |             |             |             |             | 3080630610 | 315566008  Rental Expe | 6,873.23  |
| Rental Expense                   | \$ -             |                    |             |             |             |             | 3120660080 |                        |           |
| Rental Expense                   | \$ 6,873         | \$ (6,873)         |             |             |             |             | 3155660080 |                        |           |
| Consolidated Billing             | \$ 23,581        | \$ (23,581)        |             |             |             |             | 3010610300 |                        |           |
| Tuition Reimbursement            | \$ -             |                    |             |             |             |             | 3080630630 |                        |           |
| Tuition Reimbursement            | \$ -             |                    |             |             |             |             | 3210630630 |                        |           |
| Tuition Reimbursement            | \$ -             |                    |             |             |             |             | 3225630630 |                        |           |
| Office Supplies                  | \$ -             |                    |             |             |             |             | 3150630535 |                        |           |
| Office Supplies                  | \$ -             |                    |             |             |             |             | 3155630535 |                        |           |
| Supplies                         | \$ -             |                    |             |             |             |             | 3165630530 |                        | 82,236.68 |
| T&E-Lodging/Transportation       | \$ -             |                    |             |             |             |             | 3080630550 | \$                     | -         |
| T&E-Lodging/Transportation       | \$ -             |                    |             |             |             |             | 3165630550 |                        |           |
| Licenses & Certifications        | \$ -             |                    |             |             |             |             | 3080630310 |                        |           |
| <b>Total Other Resident Care</b> | <b>\$ 82,237</b> | <b>\$ (32,638)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | correct    | 82,236.68              | -         |

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

| Name of Facility<br>Willows Care and Rehabilitation Center |                           |   | License No.                      |                             | Report for Year Ended<br>9/30/2023    |                         |           |           | Page of<br>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) | (Specify) | Pg                 | Line |    |
| Healthcare Services Group                                  | Drive, Bensalem, PA 19020 | <input type="radio"/>                     | <input checked="" type="radio"/> | Vendor Contracted           | Laundry Purchased Services            | 200,795                 |           |           |                    | 19   | 3b |
| Healthcare Services Group                                  | Drive, Bensalem, PA 19020 | <input type="radio"/>                     | <input checked="" type="radio"/> | Vendor Contracted           | Housekeeping Purchased Services       | 302,535                 |           |           |                    | 20   | 4b |
| Healthcare Services Group                                  | Drive, Bensalem, PA 19020 | <input type="radio"/>                     | <input checked="" type="radio"/> | Vendor Contracted           | Dietary Purchased Services            | 735,806                 |           |           |                    | 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"/> |                             |                                       |                         |           |           |                    |      |    |
|  |                           | <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 Cent   |             | 9/30/2023                   |             |            |           |            | 22        | 37         |
| Item   |             | Total Including Adjustments | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
| 6. Maintenance & Operation of Plant  |             |                             |             |            |           |            |           |            |
| a. Repairs & Maintenance   | \$          | 350,413                     | 350,413     |            |           |            |           |            |
| b. Heat  | \$          | 48,523                      | 48,523      |            |           |            |           |            |
| c. Light & Power   | \$          | 112,377                     | 112,377     |            |           |            |           |            |
| d. Water   | \$          | 34,989                      | 34,989      |            |           |            |           |            |
| e. Equipment Lease ( <i>Provide detail on page 22b</i> )                               | \$          |                             |             |            |           |            |           |            |
| f. Other ( <i>itemize</i> )<br>See Attached Schedule                                   | \$          |                             |             |            |           |            |           |            |
| <b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>                              | \$          | 546,302                     | 546,302     |            |           |            |           |            |
| 7. Depreciation ( <i>complete schedule page 23*</i> )                                  |             |                             |             |            |           |            |           |            |
| a. Land Improvements   | \$          | 16,209                      | 9,671       | 6,539      |           |            |           |            |
| b. Building & Building Improvements  | \$          | 48,195                      | 24,560      | 23,635     |           |            |           |            |
| c. Non-Movable Equipment   | \$          | 22,134                      | 8,292       | 13,842     |           |            |           |            |
| d. Movable Equipment   | \$          | 35,181                      | 25,114      | 10,066     |           |            |           |            |
| <b>*7e. Total Depreciation Costs (7a + b + c + d)</b>                                  | \$          | 121,719                     | 67,636      | 54,083     |           |            |           |            |
| 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>                                  | \$          |                             |             |            |           |            |           |            |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$          | 181,645                     | 181,645     |            |           |            |           |            |
| 10. Property Taxes   |             |                             |             |            |           |            |           |            |
| a. Real estate taxes paid by owner   | \$          |                             |             |            |           |            |           |            |
| b. Real estate taxes paid by lessor  | \$          | 159,267                     | 159,267     |            |           |            |           |            |
| c. Personal property taxes   | \$          |                             |             |            |           |            |           |            |
| <b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>                                  | \$          | 462,632                     | 408,549     | 54,083     |           |            |           |            |

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



Schedule of Other Repairs and Maintenance

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

-----

## 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<br>Willows Care and Rehabilitation Center |   |                                  | License No.                 |                    |                  | Report for Year Ended<br>9/30/2023 |                   | Page<br>22b | of<br>37 |
|--|---|----------------------------------|-----------------------------|--------------------|------------------|------------------------------------|-------------------|-------------|----------|
| Name and Address of Lessor                                 | Related * to<br>Owners,<br>Operators,<br>Officers |                                  | Description of Items Leased | Date of<br>Lease** | Term of<br>Lease | Annual<br>Amount<br>of Lease       | Amount<br>Claimed |             |          |
|  | Yes   | No                               |                             |                    |                  |                                    |                   |             |          |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                             |                    |                  |                                    |                   |             |          |
|  | <input checked="" type="radio"/>                  | <input 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.

### Depreciation Schedule

| Name of Facility<br>Willows Care and Rehabilitation Center       |   |                          | License No.               |   |   | Report for Year Ended<br>9/30/2023 |                               |   | Page<br>23                             | of<br>37       |                               |        |
|--|---|--------------------------|---------------------------|---|---|------------------------------------|-------------------------------|---|--|----------------|-------------------------------|--------|
| Property Item  | Historical Cost<br>Exclusive of<br>Land | Less<br>Salvage<br>Value | Cost to Be<br>Depreciated | Accumulated<br>Depreciation to<br>Beginning of<br>Year's Operations | Method of<br>Computing<br>Depreciation  | Useful<br>Life                     | Depreciation<br>for This Year | Totals  |  |                |                               |        |
| <b>A. Land Improvements</b>                                      |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| 1. Acquired prior to this report period                          | 85,457                                  |                          | 85,457                    | 25,016  | S/L                                     | Various                            | 9,671                         |   |  |                |                               |        |
| 2. Disposals (attach schedule)                                   |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| 3. Acquired during this report period (attach schedule)          |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| A-4. Subtotal  |   |                          |                           |   |   |                                    |                               | 9,671   |  |                |                               |        |
| <b>B. Building and Building Improvements</b>                     |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| 1. Acquired prior to this report period                          | 147,935                                 |                          | 147,935                   | 33,121  | S/L                                     | Various                            | 18,370                        |   |  |                |                               |        |
| 2. Disposals (attach schedule)                                   |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| 3. Acquired during this report period (attach schedule)          | 111,400                                 |                          | 111,400                   |   |   |                                    | 6,189                         |   |  |                |                               |        |
| B-4. Subtotal  |   |                          |                           |   |   |                                    |                               | 24,560  |  |                |                               |        |
| <b>C. Non-Movable Equipment</b>                                  |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| 1. Acquired prior to this report period                          | 48,211                                  |                          | 147,935                   | 4,817   | S/L                                     | Various                            | 6,943                         |   |  |                |                               |        |
| 2. Disposals (attach schedule)                                   |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| 3. Acquired during this report period (attach schedule)          | 14,980                                  |                          |                           |   |   |                                    | 1,349                         |   |  |                |                               |        |
| C-4. Subtotal  |   |                          |                           |   |   |                                    |                               | 8,292   |  |                |                               |        |
|  | Is a mileage logbook maintained?        |                          | Date of Acquisition       |   | Historical Cost<br>Exclusive of<br>Land | Less<br>Salvage<br>Value           | Cost to Be<br>Depreciated     | Accumulated<br>Depreciation to<br>Beginning of<br>Year's Operations | Method of<br>Computing<br>Depreciation | Useful<br>Life | Depreciation<br>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                       | 45,354  | S/L                                    | Various        | 20,718                        |        |
| b. Disposals (attach schedule)                                   |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| Acquired during this report period (attach schedule):            |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| c. Administrative  |   |                          |                           |   | 55,185                                  |                                    | 55,185                        |   |  |                | 4,397                         |        |
| d. Standard Resident   |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| e. Specialized Resident  |   |                          |                           |   |   |                                    |                               |   |  |                |                               |        |
| Total Acquired during this report period                         |   |                          |                           |   | 55,185                                  |                                    | 55,185                        |   |  |                | 4,397                         |        |
| D-3. Subtotal  |   |                          |                           |   |   |                                    |                               |   |  |                |                               | 25,114 |
| <b>E. Total Depreciation</b>                                     |   |                          |                           |   |   |                                    |                               |   |  |                | 67,637                        |        |

Schedule of Land Improvements Acquired during this report period

| Acquisition Date                             | Description of Item | Cost | Useful Life | Depreciation |
|--|---------------------|------|-------------|--------------|
| <b>Additions:</b>                            |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
| <b>Total additions for Land Improvements</b> |                     | \$ - |             | \$ -         |
| <b>Deletions:</b>                            |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
|  |                     |      |             |              |
| <b>Total deletions for Land Improvements</b> |                     | \$ - |             | \$ -         |

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

| Acquisition Date                                 | Description of Item                | Cost       | Useful Life | Depreciation |        |        |        |
|--|------------------------------------|------------|-------------|--------------|--------|--------|--------|
| <b>Additions:</b>                                |                                    |            |             |              |        |        |        |
| 3/31/2023  | GFI receptacles                    | \$ 18,543  | 05 09       | \$ 1,612     | 150050 | 016490 |        |
| 4/30/2023  | Fire Door Kick Plate               | \$ 4,579   | 05 08       | \$ 337       | 150050 | 016527 |        |
| 4/30/2023  | Kitchen Fire door                  | \$ 6,273   | 05 08       | \$ 461       | 150050 | 016528 |        |
| 4/30/2023  | Storage door - PT                  | \$ 4,023   | 05 08       | \$ 296       | 150050 | 016529 |        |
| 8/31/2023  | Fire Hydrant                       | \$ 14,180  | 05 04       | \$ 222       | 150050 | 016637 |        |
| 9/30/2023  | Louver System                      | \$ 10,860  | 05 03       | \$ -         | 150050 | 016667 |        |
| 10/31/2022                                       | Elevator Door Detection Device     | 144218.04  | \$ 6,465    | 06 02        | \$ 961 | 150055 | 016309 |
| 3/31/2023  | Replacement of exit door and frame | \$ 14,139  | 05 09       | \$ 1,230     | 150055 | 016491 |        |
| 8/31/2023  | 2 - Underground storage tanks      | \$ 21,105  | 05 04       | \$ 330       | 150055 | 016636 |        |
| 9/30/2023  | 2 - Aboveground Fuel Storage Tanks | \$ 1,383   | 05 03       | \$ -         | 150055 | 016666 |        |
| 12/31/2022                                       | wander detection system            | \$ 4,505   | 06 00       | \$ 563       | 150057 | 016417 |        |
|  |                                    |            |             | \$ -         |        |        |        |
| <b>Total additions for Building Improvements</b> |                                    | \$ 111,400 |             | \$ 6,189     |        |        |        |
| <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>                                |                                  |           |             |              |        |        |
| 10/31/2022                                       | Lobby Air Conditioning           | \$ 3,290  | 06 02       | \$ 489       | 150075 | 016308 |
| 4/30/2023  | 6 - Air Handler Units - Pymt # 1 | \$ 11,690 | 05 08       | \$ 860       | 150075 | 016526 |
|  |                                  |           |             |              |        |        |
|  |                                  |           |             |              |        |        |
| <b>Total additions for Non-Movable Equipment</b> |                                  | \$ 14,980 |             | \$ 1,349     |        |        |
| <b>Deletions:</b>                                |                                  |           |             |              |        |        |
|  |                                  |           |             |              |        |        |
|  |                                  |           |             |              |        |        |
|  |                                  |           |             |              |        |        |

|  |  |    |   |      |
|--|--|----|---|------|
|  |  |    |   |      |
|  |  |    |   |      |
|  |  |    |   |      |
| <b>Total deletions for Non-Movable Equipment</b> |  | \$ | - | \$ - |

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\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

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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>                            |                                     |                  |           |             |              |
| 5/31/2023                                    | Water Source Heat Pump - Short Hall | Administrative   | \$ 3,595  | 05 07       | \$ 215       |
| 5/31/2023                                    | Laundry Room Cove Heaters           | Administrative   | \$ 9,568  | 05 07       | \$ 571       |
| 1/31/2023                                    | Reach-In Refrigerator               | Administrative   | \$ 4,458  | 05 11       | \$ 502       |
| 5/31/2023                                    | Symphony Ice & Water Dispenser      | Administrative   | \$ 9,273  | 05 07       | \$ 554       |
| 7/31/2023                                    | Flooring Room 211                   | Administrative   | \$ 11,086 | 03 00       | \$ 616       |
| 12/31/2022                                   | Wiring for Timeclocks               | Administrative   | \$ 15,269 | 06 00       | \$ 1,909     |
| 8/31/2023                                    | Wiring for New Time Clocks          | Administrative   | \$ 1,936  | 05 04       | \$ 30        |
|  |                                     |                  |           |             |              |
|  |                                     |                  |           |             |              |
| <b>Total additions for Movable Equipment</b> |                                     |                  | \$ 55,185 |             | \$ 4,397 *   |
| <b>Deletions:</b>                            |                                     |                  |           |             |              |
|  |                                     |                  |           |             |              |
|  |                                     |                  |           |             |              |
|  |                                     |                  |           |             |              |
|  |                                     |                  |           |             |              |
|  |                                     |                  |           |             |              |
| <b>Total deletions for Movable Equipment</b> |                                     |                  | \$ -      |             | \$ - **      |

150080 016555  
 150080 016557  
 150085 016449  
 150085 016554  
 150088 016605  
 150117 016416  
 150117 016635

\*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>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 Cent  
 Depreciation Expense Report  
 As of September 30, 2023

12,022,765.00

| Locati | G/L Asset | Acct Desc         | Sys    | Ex  | Description   | In Svc Date |
|--------|-----------|-------------------|--------|-----|---------------|-------------|
| 57009  | 150070    | Non Movable Equip | 006835 | 000 | Sun Valuati   | 12/1/2012   |
| 57009  | 150075    | Non Movable Equip | 006836 | 000 | Sun Valuati   | 12/1/2012   |
| 57009  | 150080    | Movable Equip     | 006837 | 000 | Sun Valuati   | 12/1/2012   |
| 57009  | 150110    | Movable Equip     | 006838 | 000 | Sun Valuati   | 12/1/2012   |
| 57009  | 150085    | Movable Equip     | 007071 | 000 | BEDFRAM       | 12/31/2012  |
| 57009  | 150085    | Movable Equip     | 007072 | 000 | PARTS&M       | 12/31/2012  |
| 57009  | 150085    | Movable Equip     | 007073 | 000 | MATTRES       | 12/31/2012  |
| 57009  | 150115    | Movable Equip     | 007074 | 000 | NETWORK       | 12/31/2012  |
| 57009  | 150075    | Non Movable Equip | 007291 | 000 | Willows 2nc   | 4/30/2013   |
| 57009  | 150080    | Movable Equip     | 007285 | 000 | Sansui 24 in  | 4/30/2013   |
| 57009  | 150080    | Movable Equip     | 007287 | 000 | Attendant bl  | 4/30/2013   |
| 57009  | 150085    | Movable Equip     | 007286 | 000 | 2 Invacare w  | 4/30/2013   |
| 57009  | 150085    | Movable Equip     | 007288 | 000 | 2 Easycare 3  | 4/30/2013   |
| 57009  | 150085    | Movable Equip     | 007289 | 000 | 5 Tracer EX   | 4/30/2013   |
| 57009  | 150100    | Movable Equip     | 007290 | 000 | Fellowes 12   | 4/30/2013   |
| 57009  | 150080    | Movable Equip     | 007372 | 000 | 24 in LED F   | 5/31/2013   |
| 57009  | 150080    | Movable Equip     | 007374 | 000 | 24 in LED F   | 5/31/2013   |
| 57009  | 150085    | Movable Equip     | 007370 | 000 | Storage Trei  | 5/31/2013   |
| 57009  | 150085    | Movable Equip     | 007373 | 000 | Storage Trei  | 5/31/2013   |
| 57009  | 150087    | Movable Equip     | 007371 | 000 | Ultra Speed   | 5/31/2013   |
| 57009  | 150088    | Movable Equip     | 007369 | 000 | 40 MATTR      | 5/31/2013   |
| 57009  | 150080    | Movable Equip     | 007517 | 000 | San612 high   | 6/30/2013   |
| 57009  | 150080    | Movable Equip     | 007520 | 000 | 2 Attendant   | 6/30/2013   |
| 57009  | 150080    | Movable Equip     | 007521 | 000 | 3 Attendant   | 6/30/2013   |
| 57009  | 150087    | Movable Equip     | 007518 | 000 | EUR 5845 S    | 6/30/2013   |
| 57009  | 150100    | Movable Equip     | 007519 | 000 | (4) Steel 4 d | 6/30/2013   |
| 57009  | 150080    | Movable Equip     | 007679 | 000 | Flat Screen ' | 7/31/2013   |
| 57009  | 150080    | Movable Equip     | 007681 | 000 | 22 in LED F   | 7/31/2013   |
| 57009  | 150080    | Movable Equip     | 007682 | 000 | 24 in LED F   | 7/31/2013   |
| 57009  | 150080    | Movable Equip     | 007683 | 000 | LED HD Fla    | 7/31/2013   |
| 57009  | 150085    | Movable Equip     | 007678 | 000 | Refrigerator  | 7/31/2013   |
| 57009  | 150085    | Movable Equip     | 007680 | 000 | 20 UCXT bo    | 7/31/2013   |
| 57009  | 150080    | Movable Equip     | 007803 | 000 | LED High L    | 8/31/2013   |
| 57009  | 150080    | Movable Equip     | 007804 | 000 | LG 26" High   | 8/31/2013   |
| 57009  | 150075    | Non Movable Equip | 007902 | 000 | Exhaust fan   | 9/30/2013   |
| 57009  | 150080    | Movable Equip     | 007901 | 000 | Steel baked   | 9/30/2013   |

|       |        |                   |        |     |                |            |
|-------|--------|-------------------|--------|-----|----------------|------------|
| 57009 | 150080 | Movable Equip     | 007989 | 000 | Attendant V    | 10/31/2013 |
| 57009 | 150085 | Movable Equip     | 007986 | 000 | (2) 3 shelf b  | 10/31/2013 |
| 57009 | 150085 | Movable Equip     | 007988 | 000 | Tracer IV he   | 10/31/2013 |
| 57009 | 150085 | Movable Equip     | 007990 | 000 | OmniCycle      | 10/31/2013 |
| 57009 | 150085 | Movable Equip     | 007994 | 000 | Faux wood l    | 10/31/2013 |
| 57009 | 150110 | Movable Equip     | 007987 | 000 | High quality   | 10/31/2013 |
| 57009 | 150080 | Movable Equip     | 008078 | 000 | (3) 24 in Lea  | 11/30/2013 |
| 57009 | 150080 | Movable Equip     | 008079 | 000 | 24 in LED f    | 11/30/2013 |
| 57009 | 150080 | Movable Equip     | 008176 | 000 | LED high de    | 12/31/2013 |
| 57009 | 150080 | Movable Equip     | 008177 | 000 | LED high de    | 12/31/2013 |
| 57009 | 150085 | Movable Equip     | 008175 | 000 | Direct Choic   | 12/31/2013 |
| 57009 | 150080 | Movable Equip     | 008340 | 000 | LED high de    | 1/31/2014  |
| 57009 | 150085 | Movable Equip     | 008338 | 000 | TRSX5:18V      | 1/31/2014  |
| 57009 | 150075 | Non Movable Equip | 008428 | 000 | EVAPORA'       | 2/28/2014  |
| 57009 | 150080 | Movable Equip     | 008516 | 000 | LED High E     | 3/31/2014  |
| 57009 | 150110 | Movable Equip     | 008515 | 000 | 1 APC Smar     | 3/31/2014  |
| 57009 | 150117 | Movable Equip     | 008514 | 000 | Cabling for    | 3/31/2014  |
| 57009 | 150080 | Movable Equip     | 008618 | 000 | Pocket tag r   | 4/30/2014  |
| 57009 | 150085 | Movable Equip     | 008617 | 000 | Big Blue Bo    | 4/30/2014  |
| 57009 | 150110 | Movable Equip     | 008619 | 000 | Installation o | 4/30/2014  |
| 57009 | 150100 | Movable Equip     | 008741 | 000 | Credit Card    | 5/31/2014  |
| 57009 | 150075 | Non Movable Equip | 008853 | 000 | FIRST INST     | 6/30/2014  |
| 57009 | 150080 | Movable Equip     | 008962 | 000 | Huntleigh P    | 7/31/2014  |
| 57009 | 150085 | Movable Equip     | 008960 | 000 | Trapeze, for   | 7/31/2014  |
| 57009 | 150080 | Movable Equip     | 009072 | 000 | Rice Lake B    | 9/30/2014  |
| 57009 | 150085 | Movable Equip     | 009071 | 000 | Tracer EX2     | 9/30/2014  |
| 57009 | 150085 | Movable Equip     | 009177 | 000 | Tracer EX2     | 10/31/2014 |
| 57009 | 150085 | Movable Equip     | 009178 | 000 | Tracer EX2     | 10/31/2014 |
| 57009 | 150085 | Movable Equip     | 009245 | 000 | Tracer EX2     | 11/30/2014 |
| 57009 | 150085 | Movable Equip     | 009246 | 000 | Tracer EX2     | 11/30/2014 |
| 57009 | 150085 | Movable Equip     | 009248 | 000 | Tracer EX2     | 11/30/2014 |
| 57009 | 150100 | Movable Equip     | 009247 | 000 | Logan Offic    | 11/30/2014 |
| 57009 | 150100 | Movable Equip     | 009249 | 000 | Logan Offic    | 11/30/2014 |
| 57009 | 150085 | Movable Equip     | 009307 | 000 | 1.6 cu ft me   | 12/31/2014 |
| 57009 | 150085 | Movable Equip     | 009308 | 000 | (2) 1.6 cu ft  | 12/31/2014 |
| 57009 | 150110 | Movable Equip     | 009306 | 000 | 1 HP laserje   | 12/31/2014 |
| 57009 | 150057 | Bldg Imp          | 009442 | 000 | Video moni     | 2/28/2015  |
| 57009 | 150085 | Movable Equip     | 009679 | 000 | Tracer EX2     | 5/31/2015  |
| 57009 | 150110 | Movable Equip     | 009677 | 000 | Mobile Iron    | 5/31/2015  |
| 57009 | 150117 | Movable Equip     | 009678 | 000 | Cabling for    | 5/31/2015  |
| 57009 | 150085 | Movable Equip     | 009757 | 000 | Tracer EX2     | 6/30/2015  |
| 57009 | 150085 | Movable Equip     | 009760 | 000 | Touch-free C   | 6/30/2015  |
| 57009 | 150050 | Bldg Imp          | 009863 | 000 | Ames backf     | 7/31/2015  |
| 57009 | 150050 | Bldg Imp          | 009864 | 000 | Permit for b   | 7/31/2015  |
| 57009 | 150057 | Bldg Imp          | 009865 | 000 | Flooring adl   | 7/31/2015  |



|       |        |                   |        |     |               |            |
|-------|--------|-------------------|--------|-----|---------------|------------|
| 57009 | 150050 | Bldg Imp          | 010019 | 000 | KABA Ligh     | 8/31/2015  |
| 57009 | 150057 | Bldg Imp          | 010023 | 000 | Carpet and c  | 8/31/2015  |
| 57009 | 150057 | Bldg Imp          | 010024 | 000 | Vinyl plank   | 8/31/2015  |
| 57009 | 150080 | Movable Equip     | 010020 | 000 | Attendant B   | 8/31/2015  |
| 57009 | 150085 | Movable Equip     | 010018 | 000 | Overbed nig   | 8/31/2015  |
| 57009 | 150085 | Movable Equip     | 010021 | 000 | 48i Round T   | 8/31/2015  |
| 57009 | 150085 | Movable Equip     | 010022 | 000 | Martin Colle  | 8/31/2015  |
| 57009 | 150057 | Bldg Imp          | 010063 | 000 | Vinyl plank   | 9/30/2015  |
| 57009 | 150080 | Movable Equip     | 010061 | 000 | Sales and U   | 9/30/2015  |
| 57009 | 150085 | Movable Equip     | 010059 | 000 | 4 overbed ta  | 9/30/2015  |
| 57009 | 150085 | Movable Equip     | 010062 | 000 | Nosilla Sofa  | 9/30/2015  |
| 57009 | 150110 | Movable Equip     | 010060 | 000 | 1 HP M425I    | 9/30/2015  |
| 57009 | 150080 | Movable Equip     | 010143 | 000 | LED HD fla    | 10/31/2015 |
| 57009 | 150080 | Movable Equip     | 010144 | 000 | Sales and U   | 10/31/2015 |
| 57009 | 150085 | Movable Equip     | 010145 | 000 | Maxwell Th    | 10/31/2015 |
| 57009 | 150025 | Land Imp          | 010302 | 000 | Concrete wa   | 12/31/2015 |
| 57009 | 150050 | Bldg Imp          | 010301 | 000 | 90m rated fi  | 12/31/2015 |
| 57009 | 150057 | Bldg Imp          | 010303 | 000 | Vinyl plank   | 12/31/2015 |
| 57009 | 150050 | Bldg Imp          | 010372 | 000 | Roof repairs  | 1/31/2016  |
| 57009 | 150085 | Movable Equip     | 010371 | 000 | 3-Quart Foo   | 1/31/2016  |
| 57009 | 150050 | Bldg Imp          | 010477 | 000 | KABA Ligh     | 2/29/2016  |
| 57009 | 150085 | Movable Equip     | 010479 | 000 | Bariatric Par | 2/29/2016  |
| 57009 | 150100 | Movable Equip     | 010478 | 000 | Logan Offic   | 2/29/2016  |
| 57009 | 150087 | Movable Equip     | 010639 | 000 | Deluxe Sho    | 3/31/2016  |
| 57009 | 150080 | Movable Equip     | 010766 | 000 | Unimac Wa     | 4/30/2016  |
| 57009 | 150085 | Movable Equip     | 010884 | 000 | Tracer EX2    | 5/31/2016  |
| 57009 | 150085 | Movable Equip     | 010885 | 000 | Direct Choic  | 5/31/2016  |
| 57009 | 150085 | Movable Equip     | 010886 | 000 | Tracer EX2    | 5/31/2016  |
| 57009 | 150100 | Movable Equip     | 010883 | 000 | Highback m    | 5/31/2016  |
| 57009 | 150075 | Non Movable Equip | 010927 | 000 | Elastomeric   | 6/30/2016  |
| 57009 | 150075 | Non Movable Equip | 010928 | 000 | 1st install p | 6/30/2016  |
| 57009 | 150080 | Movable Equip     | 010924 | 000 | Sales and U   | 6/30/2016  |
| 57009 | 150085 | Movable Equip     | 010925 | 000 | Panacea Tra   | 6/30/2016  |
| 57009 | 150085 | Movable Equip     | 010926 | 000 | Tracer EX2    | 6/30/2016  |
| 57009 | 150075 | Non Movable Equip | 011026 | 000 | Trane Split   | 7/31/2016  |
| 57009 | 150080 | Movable Equip     | 011023 | 000 | Sales and U   | 7/31/2016  |
| 57009 | 150080 | Movable Equip     | 011025 | 000 | Attendant B   | 7/31/2016  |
| 57009 | 150085 | Movable Equip     | 011024 | 000 | Tracer EX2    | 7/31/2016  |
| 57009 | 150075 | Non Movable Equip | 011149 | 000 | Day tank co   | 8/31/2016  |
| 57009 | 150075 | Non Movable Equip | 011150 | 000 | Simplex NA    | 8/31/2016  |
| 57009 | 150075 | Non Movable Equip | 011151 | 000 | Split activat | 8/31/2016  |
| 57009 | 150075 | Non Movable Equip | 011189 | 000 | Tran Split S  | 9/30/2016  |
| 57009 | 150085 | Movable Equip     | 011187 | 000 | Direct Choic  | 9/30/2016  |
| 57009 | 150085 | Movable Equip     | 011188 | 000 | Tracer EX2    | 9/30/2016  |
| 57009 | 150100 | Movable Equip     | 011295 | 000 | Logan Offic   | 10/31/2016 |

|       |        |                   |        |     |                |            |
|-------|--------|-------------------|--------|-----|----------------|------------|
| 57009 | 150050 | Bldg Imp          | 011363 | 000 | Architectura   | 11/30/2016 |
| 57009 | 150085 | Movable Equip     | 011362 | 000 | Panacea Fix    | 11/30/2016 |
| 57009 | 150085 | Movable Equip     | 011484 | 000 | Direct Choic   | 12/31/2016 |
| 57009 | 150085 | Movable Equip     | 011485 | 000 | Direct Choic   | 12/31/2016 |
| 57009 | 150050 | Bldg Imp          | 011533 | 000 | Deposit for i  | 1/31/2017  |
| 57009 | 150085 | Movable Equip     | 011530 | 000 | Panacea Tra    | 1/31/2017  |
| 57009 | 150085 | Movable Equip     | 011531 | 000 | Direct Choic   | 1/31/2017  |
| 57009 | 150085 | Movable Equip     | 011532 | 000 | Direct Choic   | 1/31/2017  |
| 57009 | 150085 | Movable Equip     | 011631 | 000 | 2 Direct Cho   | 2/28/2017  |
| 57009 | 150085 | Movable Equip     | 011632 | 000 | Panacea Tra    | 2/28/2017  |
| 57009 | 150085 | Movable Equip     | 011633 | 000 | 6 Direct Cho   | 2/28/2017  |
| 57009 | 150050 | Bldg Imp          | 011839 | 000 | Daikin wate    | 3/31/2017  |
| 57009 | 150050 | Bldg Imp          | 011840 | 000 | Electronic L   | 3/31/2017  |
| 57009 | 150050 | Bldg Imp          | 011842 | 000 | Daikin wate    | 3/31/2017  |
| 57009 | 150075 | Non Movable Equip | 011841 | 000 | Bradford W     | 3/31/2017  |
| 57009 | 150085 | Movable Equip     | 011838 | 000 | Medium Du      | 3/31/2017  |
| 57009 | 150085 | Movable Equip     | 011892 | 000 | GE Refriger    | 4/30/2017  |
| 57009 | 150075 | Non Movable Equip | 011966 | 000 | 1st install pa | 5/31/2017  |
| 57009 | 150050 | Bldg Imp          | 012040 | 000 | Sprinkler Sy   | 6/30/2017  |
| 57009 | 150075 | Non Movable Equip | 012039 | 000 | Hot Water F    | 6/30/2017  |
| 57009 | 150088 | Movable Equip     | 012113 | 000 | Panacea Foa    | 7/31/2017  |
| 57009 | 150050 | Bldg Imp          | 012175 | 000 | 4-fire doors   | 8/31/2017  |
| 57009 | 150088 | Movable Equip     | 012176 | 000 | Panacea Fliq   | 8/31/2017  |
| 57009 | 150085 | Movable Equip     | 012240 | 000 | Food Proces    | 9/30/2017  |
| 57009 | 150075 | Non Movable Equip | 012315 | 000 | 2nd install p  | 10/31/2017 |
| 57009 | 150085 | Movable Equip     | 012423 | 000 | (2) Silver Sp  | 11/30/2017 |
| 57009 | 150088 | Movable Equip     | 012422 | 000 | 3 Panacea O    | 11/30/2017 |
| 57009 | 150088 | Movable Equip     | 012424 | 000 | 2 Panacea O    | 11/30/2017 |
| 57009 | 150075 | Non Movable Equip | 012480 | 000 | Deposit 28"    | 12/31/2017 |
| 57009 | 150075 | Non Movable Equip | 012539 | 000 | Final install  | 1/31/2018  |
| 57009 | 150075 | Non Movable Equip | 012540 | 000 | Comco dies     | 1/31/2018  |
| 57009 | 150075 | Non Movable Equip | 012541 | 000 | Multi temp t   | 1/31/2018  |
| 57009 | 150075 | Non Movable Equip | 012542 | 000 | Misc shelvir   | 1/31/2018  |
| 57009 | 150085 | Movable Equip     | 012538 | 000 | Westinghou     | 1/31/2018  |
| 57009 | 150050 | Bldg Imp          | 012611 | 000 | Deposit for :  | 2/28/2018  |
| 57009 | 150080 | Movable Equip     | 012610 | 000 | Sales and U    | 2/28/2018  |
| 57009 | 150085 | Movable Equip     | 012606 | 000 | REFRIGER       | 2/28/2018  |
| 57009 | 150085 | Movable Equip     | 012607 | 000 | Ice machine    | 2/28/2018  |
| 57009 | 150085 | Movable Equip     | 012609 | 000 | XL wheelch     | 2/28/2018  |
| 57009 | 150088 | Movable Equip     | 012608 | 000 | 3 DermaFlo     | 2/28/2018  |
| 57009 | 150085 | Movable Equip     | 012687 | 000 | Direct Choic   | 3/31/2018  |
| 57009 | 150050 | Bldg Imp          | 012776 | 000 | Deposit for i  | 4/30/2018  |
| 57009 | 150087 | Movable Equip     | 012774 | 000 | Entrapment     | 4/30/2018  |
| 57009 | 150100 | Movable Equip     | 012775 | 000 | HON VL210      | 4/30/2018  |
| 57009 | 150075 | Non Movable Equip | 012864 | 000 | Heat Pump      | 5/31/2018  |

|       |        |                   |        |     |               |            |
|-------|--------|-------------------|--------|-----|---------------|------------|
| 57009 | 150075 | Non Movable Equip | 012865 | 000 | CoolPak (C    | 5/31/2018  |
| 57009 | 150075 | Non Movable Equip | 012866 | 000 | Blower Sect   | 5/31/2018  |
| 57009 | 150085 | Movable Equip     | 012862 | 000 | 6-Pan Stearn  | 5/31/2018  |
| 57009 | 150085 | Movable Equip     | 012863 | 000 | UCXT Bed      | 5/31/2018  |
| 57009 | 150050 | Bldg Imp          | 012947 | 000 | Install Oak I | 6/30/2018  |
| 57009 | 150085 | Movable Equip     | 012946 | 000 | Conveyor T    | 6/30/2018  |
| 57009 | 150088 | Movable Equip     | 012945 | 000 | (6) Panacea   | 6/30/2018  |
| 57009 | 150075 | Non Movable Equip | 013016 | 000 | Heat Pump     | 7/31/2018  |
| 57009 | 150085 | Movable Equip     | 013015 | 000 | (2) Enclosed  | 7/31/2018  |
| 57009 | 150050 | Bldg Imp          | 013179 | 000 | Fire Door &   | 9/30/2018  |
| 57009 | 150085 | Movable Equip     | 013178 | 000 | Wheelchair    | 9/30/2018  |
| 57009 | 150050 | Bldg Imp          | 013354 |     | Heat Pump 1   | 11/30/2018 |
| 57009 | 150080 | Movable Equip     | 013351 |     | Medium Du     | 11/30/2018 |
| 57009 | 150080 | Movable Equip     | 013352 |     | Mobile stan   | 11/30/2018 |
| 57009 | 150080 | Movable Equip     | 013353 |     | Interpretive  | 11/30/2018 |
| 57009 | 150050 | Bldg Imp          | 013690 | 000 | Water Sourc   | 03/31/19   |
| 57009 | 150080 | Movable Equip     | 013692 | 000 | Record Sale   | 03/31/19   |
| 57009 | 150050 | Bldg Imp          | 013805 | 000 | WSHP repla    | 04/30/19   |
| 57009 | 150085 | Movable Equip     | 013802 | 000 | Maxi Rest E   | 04/30/19   |
| 57009 | 150088 | Movable Equip     | 013801 | 000 | Promatt Plu   | 04/30/19   |
| 57009 | 150110 | Movable Equip     | 013800 | 000 | HP LaserJet   | 04/30/19   |
| 57009 | 150117 | Movable Equip     | 013804 | 000 | 4 port voice  | 04/30/19   |
| 57009 | 150025 | Land Imp          | 013887 | 000 | Deposit for   | 05/31/19   |
| 57009 | 150050 | Bldg Imp          | 013886 | 000 | Deposit for   | 05/31/19   |
| 57009 | 150085 | Movable Equip     | 013883 | 000 | 12 Overbed    | 05/31/19   |
| 57009 | 150117 | Movable Equip     | 013882 | 000 | Network Lir   | 05/31/19   |
| 57009 | 150080 | Movable Equip     | 013991 | 000 | 55" LED fla   | 06/30/19   |
| 57009 | 150080 | Movable Equip     | 013992 | 000 | 55" LED fla   | 06/30/19   |
| 57009 | 150085 | Movable Equip     | 013990 | 000 | Hadleigh Ta   | 06/30/19   |
| 57009 | 150088 | Movable Equip     | 013993 | 000 | 1 Mattress    | 06/30/19   |
| 57009 | 150025 | Land Imp          | 014075 | 000 | Brick Paving  | 07/31/19   |
| 57009 | 150080 | Movable Equip     | 014074 | 000 | 12 Samsung    | 07/31/19   |
| 57009 | 150080 | Movable Equip     | 014076 | 000 | Portable Air  | 07/31/19   |
| 57009 | 150085 | Movable Equip     | 014073 | 000 | Regency XL    | 07/31/19   |
| 57009 | 150025 | Land Imp          | 014269 | 000 | Increased si  | 09/30/19   |
| 57009 | 150080 | Movable Equip     | 014267 | 000 | Wheelchair    | 09/30/19   |
| 57009 | 150085 | Movable Equip     | 014268 | 000 | Tracer SX5    | 09/30/19   |
| 57009 | 150050 | Bldg Imp          | 013506 | 000 | Water Sourc   | 1/31/2019  |
| 57009 | 150080 | Movable Equip     | 013502 | 000 | Sales & Use   | 1/31/2019  |
| 57009 | 150085 | Movable Equip     | 013505 | 000 | 9 Direct Cho  | 1/31/2019  |
| 57009 | 150088 | Movable Equip     | 013503 | 000 | 6 Mattresses  | 1/31/2019  |
| 57009 | 150088 | Movable Equip     | 013504 | 000 | 9 Mattresses  | 1/31/2019  |
| 57009 | 150055 | Bldg Imp          | 013600 | 000 | Optiguard fo  | 2/28/2019  |
| 57009 | 150085 | Movable Equip     | 013597 | 000 | 9 Maxwell 7   | 2/28/2019  |
| 57009 | 150085 | Movable Equip     | 013598 | 000 | 9 Silverdale  | 2/28/2019  |

|       |        |                   |        |      |                |            |
|-------|--------|-------------------|--------|------|----------------|------------|
| 57009 | 150085 | Movable Equip     | 013599 | 000  | 9 UCXT Be      | 2/28/2019  |
| 57009 | 150117 | Movable Equip     | 013596 | 000  | 10 new data    | 2/28/2019  |
| 57009 | 150025 | Land Imp          | 014519 | 2020 | New Fence      | 12/31/19   |
| 57009 | 150050 | Bldg Imp          | 014448 | 2020 | Replacemen     | 11/30/19   |
| 57009 | 150050 | Bldg Imp          | 014518 | 2020 | 9 Fire Doors   | 12/31/19   |
| 57009 | 150050 | Bldg Imp          | 014520 | 2020 | New emerg      | 12/31/19   |
| 57009 | 150050 | Bldg Imp          | 014674 | 2020 | First Install  | 02/29/20   |
| 57009 | 150050 | Bldg Imp          | 014954 | 2020 | 2 - Water Sc   | 05/31/20   |
| 57009 | 150050 | Bldg Imp          | 015160 | 2020 | 1 - 2 Ton W    | 07/31/20   |
| 57009 | 150050 | Bldg Imp          | 015161 | 2020 | 1 - 5 Ton W    | 07/31/20   |
| 57009 | 150057 | Bldg Imp          | 014783 | 2020 | New VCT &      | 03/31/20   |
| 57009 | 150080 | Movable Equip     | 014673 | 2020 | 6 - Samsung    | 02/29/20   |
| 57009 | 150080 | Movable Equip     | 014782 | 2020 | Danby Cour     | 03/31/20   |
| 57009 | 150080 | Movable Equip     | 015057 | 2020 | 2 - Welch A    | 06/30/20   |
| 57009 | 150080 | Movable Equip     | 015304 | 2020 | 2 - Welch A    | 09/30/20   |
| 57009 | 150085 | Movable Equip     | 014359 | 2020 | Reach In Re    | 10/31/19   |
| 57009 | 150085 | Movable Equip     | 014872 | 2020 | 12 - Overbe    | 04/30/20   |
| 57009 | 150088 | Movable Equip     | 014672 | 2020 | 2 - ProMatt    | 02/29/20   |
| 57009 | 150110 | Movable Equip     | 014588 | 2020 | HPN-BLK I      | 01/31/20   |
| 57009 | 150050 | Bldg Imp          | 015368 | 2021 | New Nurse      | 10/31/20   |
| 57009 | 150050 | Bldg Imp          | 015937 | 2021 | New Water      | 06/30/21   |
| 57009 | 150075 | Non Movable Equip | 015562 | 2021 | New Split S    | 12/31/20   |
| 57009 | 150080 | Movable Equip     | 015821 | 2021 | 12 - Samsun    | 04/30/21   |
| 57009 | 150080 | Movable Equip     | 015822 | 2021 | 9 - Hoyer Li   | 04/30/21   |
| 57009 | 150080 | Movable Equip     | 015823 | 2021 | Unimac UW      | 04/30/21   |
| 57009 | 150080 | Movable Equip     | 015824 | 2021 | 4 - Spot Mo    | 04/30/21   |
| 57009 | 150085 | Movable Equip     | 015678 | 2021 | 19 - Custom    | 02/28/21   |
| 57009 | 150085 | Movable Equip     | 015737 | 2021 | 12 - Overbe    | 03/31/21   |
| 57009 | 150085 | Movable Equip     | 015820 | 2021 | 8 - Tracer E   | 04/30/21   |
| 57009 | 150087 | Movable Equip     | 015936 | 2021 | Zoll Fully A   | 06/30/21   |
| 57009 | 150088 | Movable Equip     | 015561 | 2021 | 33 - Panace    | 12/31/20   |
| 57009 | 150110 | Movable Equip     | 016048 | 2021 | HP Laserjet    | 08/31/21   |
| 57009 | 150087 | Movable Equip     | 015509 | 2021 | (2) Genesis    | 10/31/2020 |
| 57009 | 150025 | Land Imp          | 016230 | 000  | fence for du   | 6/30/2022  |
| 57009 | 150050 | Bldg Imp          | 016099 | 000  | New Health     | 10/31/2021 |
| 57009 | 150050 | Bldg Imp          | 016115 | 000  | New WSHP       | 11/30/2021 |
| 57009 | 150050 | Bldg Imp          | 016117 | 000  | New WSHP       | 12/31/2021 |
| 57009 | 150050 | Bldg Imp          | 016209 | 000  | Exhaust syst   | 5/31/2022  |
| 57009 | 150050 | Bldg Imp          | 016289 | 000  | Independent    | 9/30/2022  |
| 57009 | 150057 | Bldg Imp          | 016241 | 000  | Carpeting fc   | 6/30/2022  |
| 57009 | 150057 | Bldg Imp          | 016264 | 000  | Carpeting S    | 8/31/2022  |
| 57009 | 150075 | Non Movable Equip | 016208 | 000  | Lobby Air c    | 5/31/2022  |
| 57009 | 150075 | Non Movable Equip | 016288 | 000  | Lobby Ac       | 9/30/2022  |
| 57009 | 150050 | Bldg Imp          | 016490 | 000  | GFI receptacle | 03/31/23   |
| 57009 | 150050 | Bldg Imp          | 016527 | 000  | Fire Door Kick | 04/30/23   |

|       |        |                   |        |     |                          |
|-------|--------|-------------------|--------|-----|--------------------------|
| 57009 | 150050 | Bldg Imp          | 016528 | 000 | Kitchen Fire dc 04/30/23 |
| 57009 | 150050 | Bldg Imp          | 016529 | 000 | Storage door - 04/30/23  |
| 57009 | 150050 | Bldg Imp          | 016637 | 000 | Fire Hydrant 08/31/23    |
| 57009 | 150050 | Bldg Imp          | 016667 | 000 | Louver System 09/30/23   |
| 57009 | 150055 | Bldg Imp          | 016309 | 000 | Elevator Door   10/31/22 |
| 57009 | 150055 | Bldg Imp          | 016491 | 000 | Replacement c 03/31/23   |
| 57009 | 150055 | Bldg Imp          | 016636 | 000 | 2 - Undergrou 08/31/23   |
| 57009 | 150055 | Bldg Imp          | 016666 | 000 | 2 - Abovegrou 09/30/23   |
| 57009 | 150057 | Bldg Imp          | 016417 | 000 | wander detecti 12/31/22  |
| 57009 | 150058 | Bldg Imp          | 016604 | 000 | Bradford White 07/31/23  |
| 57009 | 150075 | Non Movable Equip | 016308 | 000 | Lobby Air Con 10/31/22   |
| 57009 | 150075 | Non Movable Equip | 016526 | 000 | 6 - Air Handler 04/30/23 |
| 57009 | 150080 | Movable Equip     | 016555 | 000 | Water Source 05/31/23    |
| 57009 | 150080 | Movable Equip     | 016557 | 000 | Laundry Room 05/31/23    |
| 57009 | 150085 | Movable Equip     | 016449 | 000 | Reach-In Refri 01/31/23  |
| 57009 | 150085 | Movable Equip     | 016554 | 000 | Symphony Ice 05/31/23    |
| 57009 | 150088 | Movable Equip     | 016605 | 000 | Flooring Room 07/31/23   |
| 57009 | 150117 | Movable Equip     | 016416 | 000 | Wiring for Tim 12/31/22  |
| 57009 | 150117 | Movable Equip     | 016635 | 000 | Wiring for New 08/31/23  |

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|                        |                   |
|------------------------|-------------------|
| Sch 23 Total Deprn     | 67,636.50         |
| Sch 22 total Deprn Adj | 54,082.90         |
| Total Deprn Expense    | <u>121,719.40</u> |

| Acquired   | Valu | PT   | DeprMeth | EstLife | Depreciable Basis | Prior Accum Depreciation 10/1/2022 | Current YTD Depreciation in 2023 |
|------------|------|------|----------|---------|-------------------|------------------------------------|----------------------------------|
|            |      |      |          |         | 1,490,854.04      | 875,681.27                         | 121,719.12                       |
| 2,420.00   | P    | SLMM | 07       | 00      | 2,420.00          | 2,420.00                           | -                                |
| 171,770.00 | P    | SLMM | 10       | 00      | 171,770.00        | 168,907.17                         | 2,862.83                         |
| 17,220.00  | P    | SLMM | 07       | 00      | 17,220.00         | 17,220.00                          | -                                |
| 17,970.00  | P    | SLMM | 02       | 00      | 17,970.00         | 17,970.00                          | -                                |
| 1,255.59   | P    | SLMM | 10       | 00      | 1,255.59          | 1,224.21                           | 31.38                            |
| 1,733.25   | P    | SLMM | 10       | 00      | 1,733.25          | 1,689.97                           | 43.28                            |
| 2,020.65   | P    | SLMM | 10       | 00      | 2,020.65          | 1,970.18                           | 50.47                            |
| 33,376.75  | P    | SLMM | 05       | 00      | 33,376.75         | 33,376.75                          | -                                |
| 7,047.00   | P    | SLMM | 10       | 00      | 7,047.00          | 6,635.93                           | 411.07                           |
| 294.58     | P    | SLMM | 07       | 00      | 294.58            | 294.58                             | -                                |
| 7,790.17   | P    | SLMM | 07       | 00      | 7,790.17          | 7,790.17                           | -                                |
| 121.80     | P    | SLMM | 10       | 00      | 121.80            | 114.70                             | 7.10                             |
| 2,358.80   | P    | SLMM | 10       | 00      | 2,358.80          | 2,221.20                           | 137.60                           |
| 760.30     | P    | SLMM | 10       | 00      | 760.30            | 715.95                             | 44.35                            |
| 750.00     | P    | SLMM | 10       | 00      | 750.00            | 706.25                             | 43.75                            |
| 297.77     | P    | SLMM | 07       | 00      | 297.77            | 297.77                             | -                                |
| 382.43     | P    | SLMM | 07       | 00      | 382.43            | 382.43                             | -                                |
| 241.57     | P    | SLMM | 10       | 00      | 241.57            | 225.49                             | 16.08                            |
| 199.94     | P    | SLMM | 10       | 00      | 199.94            | 186.57                             | 13.37                            |
| 1,234.70   | P    | SLMM | 05       | 00      | 1,234.70          | 1,234.70                           | -                                |
| 9,730.08   | P    | SLMM | 03       | 00      | 9,730.08          | 9,730.08                           | -                                |
| 297.77     | P    | SLMM | 07       | 00      | 297.77            | 297.77                             | -                                |
| 648.37     | P    | SLMM | 07       | 00      | 648.37            | 648.37                             | -                                |
| 968.31     | P    | SLMM | 07       | 00      | 968.31            | 968.31                             | -                                |
| 298.83     | P    | SLMM | 05       | 00      | 298.83            | 298.83                             | -                                |
| 2,233.35   | P    | SLMM | 10       | 00      | 2,233.35          | 2,065.90                           | 167.45                           |
| 339.60     | P    | SLMM | 07       | 00      | 339.60            | 339.60                             | -                                |
| 339.60     | P    | SLMM | 07       | 00      | 339.60            | 339.60                             | -                                |
| 297.77     | P    | SLMM | 07       | 00      | 297.77            | 297.77                             | -                                |
| 265.86     | P    | SLMM | 07       | 00      | 265.86            | 265.86                             | -                                |
| 638.09     | P    | SLMM | 10       | 00      | 638.09            | 584.93                             | 53.16                            |
| 27,119.04  | P    | SLMM | 10       | 00      | 27,119.04         | 24,859.09                          | 2,259.95                         |
| 265.86     | P    | SLMM | 07       | 00      | 265.86            | 265.86                             | -                                |
| 359.34     | P    | SLMM | 07       | 00      | 359.34            | 359.34                             | -                                |
| 3,296.85   | P    | SLMM | 10       | 00      | 3,296.85          | 2,967.21                           | 329.64                           |
| 2,209.96   | P    | SLMM | 07       | 00      | 2,209.96          | 2,209.96                           | -                                |

|           |   |      |       |           |           |          |
|-----------|---|------|-------|-----------|-----------|----------|
| 10,309.20 | P | SLMM | 07 00 | 10,309.20 | 10,309.20 | -        |
| 258.30    | P | SLMM | 10 00 | 258.30    | 230.32    | 25.83    |
| 273.26    | P | SLMM | 10 00 | 273.26    | 243.70    | 27.33    |
| 7,019.11  | P | SLMM | 10 00 | 7,019.11  | 6,258.70  | 701.91   |
| 153.13    | P | SLMM | 10 00 | 153.13    | 136.51    | 15.31    |
| 397.48    | P | SLMM | 03 00 | 397.48    | 397.48    | -        |
| 797.59    | P | SLMM | 07 00 | 797.59    | 797.59    | -        |
| 287.13    | P | SLMM | 07 00 | 287.13    | 287.13    | -        |
| 276.50    | P | SLMM | 07 00 | 276.50    | 276.50    | -        |
| 276.50    | P | SLMM | 07 00 | 276.50    | 276.50    | -        |
| 348.52    | P | SLMM | 10 00 | 348.52    | 304.94    | 34.85    |
| 276.50    | P | SLMM | 07 00 | 276.50    | 276.50    | -        |
| 252.91    | P | SLMM | 09 11 | 252.91    | 221.01    | 25.50    |
| 3,347.90  | P | SLMM | 09 10 | 3,347.90  | 2,922.36  | 340.47   |
| 276.50    | P | SLMM | 07 00 | 276.50    | 276.50    | -        |
| 855.46    | P | SLMM | 03 00 | 855.46    | 855.46    | -        |
| 465.50    | P | SLMM | 07 00 | 465.50    | 465.50    | -        |
| 613.98    | P | SLMM | 07 00 | 613.98    | 613.98    | -        |
| 461.68    | P | SLMM | 09 08 | 461.68    | 401.98    | 47.76    |
| 10,041.57 | P | SLMM | 03 00 | 10,041.57 | 10,041.57 | -        |
| 73.07     | P | SLMM | 09 07 | 73.07     | 63.58     | 7.63     |
| 3,435.00  | P | SLMM | 09 06 | 3,435.00  | 2,983.04  | 361.58   |
| 1,225.65  | P | SLMM | 07 00 | 1,225.65  | 1,225.65  | -        |
| 373.95    | P | SLMM | 09 05 | 373.95    | 324.30    | 39.71    |
| 425.38    | P | SLMM | 07 00 | 425.38    | 425.38    | -        |
| 104.32    | P | SLMM | 09 03 | 104.32    | 90.24     | 11.28    |
| 250.00    | P | SLMM | 09 02 | 250.00    | 215.89    | 27.27    |
| 127.96    | P | SLMM | 09 02 | 127.96    | 110.52    | 13.96    |
| 104.31    | P | SLMM | 09 01 | 104.31    | 89.93     | 11.48    |
| 104.31    | P | SLMM | 09 01 | 104.31    | 89.93     | 11.48    |
| 127.96    | P | SLMM | 09 01 | 127.96    | 110.37    | 14.09    |
| 163.89    | P | SLMM | 09 01 | 163.89    | 141.31    | 18.04    |
| 163.89    | P | SLMM | 09 01 | 163.89    | 141.31    | 18.04    |
| 527.55    | P | SLMM | 09 00 | 527.55    | 454.31    | 58.62    |
| 1,055.08  | P | SLMM | 09 00 | 1,055.08  | 908.53    | 117.23   |
| 445.15    | P | SLMM | 03 00 | 445.15    | 445.15    | -        |
| 3,392.57  | R | SLMM | 08 10 | 3,392.57  | 2,912.52  | 384.07   |
| 163.76    | P | SLMM | 08 07 | 163.76    | 139.92    | 19.08    |
| 15.90     | P | SLMM | 03 00 | 15.90     | 15.90     | -        |
| 375.00    | P | SLMM | 07 00 | 375.00    | 375.00    | -        |
| 355.85    | P | SLMM | 08 06 | 355.85    | 303.55    | 41.87    |
| 3,332.99  | P | SLMM | 08 06 | 3,332.99  | 2,842.87  | 392.12   |
| 6,710.69  | R | SLMM | 08 05 | 6,710.69  | 5,714.05  | 797.31   |
| 339.98    | R | SLMM | 08 05 | 339.98    | 289.46    | 40.39    |
| 64,391.75 | R | SLMM | 08 05 | 64,391.75 | 54,828.65 | 7,650.51 |

|           |   |      |       |           |           |          |
|-----------|---|------|-------|-----------|-----------|----------|
| 432.56    | R | SLMM | 08 04 | 432.56    | 367.69    | 51.91    |
| 2,873.85  | R | SLMM | 08 04 | 2,873.85  | 2,442.76  | 344.86   |
| 45,928.13 | R | SLMM | 08 04 | 45,928.13 | 39,038.95 | 5,511.38 |
| 1,716.41  | P | SLMM | 07 00 | 1,716.41  | 1,716.41  | -        |
| 474.48    | P | SLMM | 08 04 | 474.48    | 403.33    | 56.94    |
| 1,083.82  | P | SLMM | 08 04 | 1,083.82  | 921.26    | 130.06   |
| 2,378.94  | P | SLMM | 08 04 | 2,378.94  | 2,022.08  | 285.47   |
| 13,982.64 | R | SLMM | 08 03 | 13,982.64 | 11,864.09 | 1,694.87 |
| 24.00     | P | SLMM | 07 00 | 24.00     | 24.00     | -        |
| 379.58    | P | SLMM | 08 03 | 379.58    | 322.07    | 46.01    |
| 1,353.07  | P | SLMM | 08 03 | 1,353.07  | 1,148.07  | 164.01   |
| 448.72    | P | SLMM | 03 00 | 448.72    | 448.72    | -        |
| 348.56    | P | SLMM | 07 00 | 348.56    | 344.45    | 4.11     |
| 182.00    | P | SLMM | 07 00 | 182.00    | 179.83    | 2.17     |
| 6,088.95  | P | SLMM | 08 02 | 6,088.95  | 5,157.00  | 745.59   |
| 57,817.97 | R | SLMM | 08 00 | 57,817.97 | 48,783.94 | 7,227.25 |
| 1,670.76  | R | SLMM | 08 00 | 1,670.76  | 1,409.74  | 208.85   |
| 2,097.48  | R | SLMM | 08 00 | 2,097.48  | 1,769.78  | 262.19   |
| 11,858.03 | R | SLMM | 07 11 | 11,858.03 | 9,985.74  | 1,497.86 |
| 999.97    | P | SLMM | 07 11 | 999.97    | 842.07    | 126.31   |
| 865.14    | R | SLMM | 07 10 | 865.14    | 727.07    | 110.44   |
| 1,913.41  | P | SLMM | 07 10 | 1,913.41  | 1,608.11  | 244.27   |
| 182.77    | P | SLMM | 07 10 | 182.77    | 153.59    | 23.33    |
| 348.84    | P | SLMM | 05 00 | 348.84    | 348.84    | -        |
| 13,181.02 | P | SLMM | 07 00 | 13,181.02 | 12,082.59 | 1,098.43 |
| 347.94    | P | SLMM | 07 07 | 347.94    | 290.58    | 45.88    |
| 373.17    | P | SLMM | 07 07 | 373.17    | 311.66    | 49.21    |
| 419.88    | P | SLMM | 07 07 | 419.88    | 350.68    | 55.37    |
| 196.74    | P | SLMM | 07 07 | 196.74    | 164.29    | 25.94    |
| 2,833.16  | P | SLMM | 07 06 | 2,833.16  | 2,361.00  | 377.76   |
| 12,890.00 | P | SLMM | 07 06 | 12,890.00 | 10,741.68 | 1,718.67 |
| 16.00     | P | SLMM | 07 00 | 16.00     | 14.31     | 1.69     |
| 221.98    | P | SLMM | 07 06 | 221.98    | 185.00    | 29.60    |
| 231.96    | P | SLMM | 07 06 | 231.96    | 193.31    | 30.93    |
| 12,890.00 | P | SLMM | 07 05 | 12,890.00 | 10,717.55 | 1,737.98 |
| 75.00     | P | SLMM | 07 00 | 75.00     | 66.11     | 8.89     |
| 1,177.31  | P | SLMM | 07 00 | 1,177.31  | 1,037.17  | 140.14   |
| 231.96    | P | SLMM | 07 05 | 231.96    | 192.89    | 31.28    |
| 3,424.47  | P | SLMM | 07 04 | 3,424.47  | 2,840.74  | 466.97   |
| 2,703.42  | P | SLMM | 07 04 | 2,703.42  | 2,242.62  | 368.65   |
| 4,682.27  | P | SLMM | 07 04 | 4,682.27  | 3,884.15  | 638.49   |
| 2,870.00  | P | SLMM | 07 03 | 2,870.00  | 2,375.17  | 395.86   |
| 447.81    | P | SLMM | 07 03 | 447.81    | 370.62    | 61.77    |
| 279.92    | P | SLMM | 07 03 | 279.92    | 231.66    | 38.61    |
| 182.77    | P | SLMM | 07 02 | 182.77    | 150.88    | 25.50    |



|           |   |      |       |           |           |           |            |
|-----------|---|------|-------|-----------|-----------|-----------|------------|
| 1,075.00  | R | SLMM | 07 01 | 1,075.00  | 885.33    | 151.77    |            |
| 241.98    | P | SLMM | 07 01 | 241.98    | 199.27    | 34.16     |            |
| 269.98    | P | SLMM | 07 00 | 269.98    | 221.78    | 38.57     |            |
| 267.98    | P | SLMM | 07 00 | 267.98    | 220.11    | 38.28     |            |
| 2,604.87  | R | SLMM | 06 11 | 2,604.87  | 2,134.12  | 376.61    |            |
| 223.98    | P | SLMM | 06 11 | 223.98    | 183.49    | 32.38     |            |
| 446.54    | P | SLMM | 06 11 | 446.54    | 365.84    | 64.56     |            |
| 447.81    | P | SLMM | 06 11 | 447.81    | 366.91    | 64.75     |            |
| 271.98    | P | SLMM | 06 10 | 271.98    | 222.22    | 39.80     |            |
| 111.99    | P | SLMM | 06 10 | 111.99    | 91.51     | 16.39     |            |
| 446.54    | P | SLMM | 06 10 | 446.54    | 364.87    | 65.35     |            |
| 2,250.00  | R | SLMM | 06 09 | 2,250.00  | 1,833.32  | 333.33    |            |
| 651.34    | R | SLMM | 06 09 | 651.34    | 530.79    | 96.51     |            |
| 2,250.00  | R | SLMM | 06 09 | 2,250.00  | 1,833.32  | 333.33    |            |
| 5,140.00  | P | SLMM | 06 09 | 5,140.00  | 4,188.14  | 761.48    |            |
| 1,633.51  | P | SLMM | 06 09 | 1,633.51  | 1,331.00  | 242.00    |            |
| 644.47    | P | SLMM | 06 08 | 644.47    | 523.63    | 96.67     |            |
| 16,635.00 | P | SLMM | 06 07 | 16,635.00 | 13,476.48 | 2,526.84  |            |
| 13,470.29 | R | SLMM | 06 06 | 13,470.29 | 10,879.84 | 2,072.35  |            |
| 6,280.00  | P | SLMM | 06 06 | 6,280.00  | 5,072.29  | 966.15    |            |
| 328.71    | P | SLMM | 03 00 | 328.71    | 328.71    | -         |            |
| 5,209.72  | R | SLMM | 06 04 | 5,209.72  | 4,181.50  | 822.59    |            |
| 306.51    | P | SLMM | 03 00 | 306.51    | 306.51    | -         |            |
| 1,297.63  | P | SLMM | 06 03 | 1,297.63  | 1,038.10  | 207.62    |            |
| 16,635.00 | P | SLMM |       | 7         | 16,635.00 | 11,978.49 | -          |
| 281.96    | P | SLMM |       | 7         | 281.96    | 199.74    | -          |
| 440.23    | P | SLMM |       | 3         | 440.23    | 562.52    | (122.29)   |
| 293.48    | P | SLMM |       | 3         | 293.48    | 375.00    | (81.52)    |
| 100.00    | P | SLMM |       | 7         | 100.00    | 69.64     | -          |
| 5,125.00  | P | SLMM |       | 7         | 5,125.00  | 3,506.03  | -          |
| 200.00    | P | SLMM |       | 7         | 200.00    | 136.83    | -          |
| 1,447.00  | P | SLMM |       | 7         | 1,447.00  | 989.90    | -          |
| 2,470.85  | P | SLMM |       | 7         | 2,470.85  | 1,690.31  | -          |
| 392.91    | P | SLMM |       | 7         | 392.91    | 268.79    | -          |
| 5,504.36  | R | SLMM |       | 7         | 5,504.36  | 3,695.79  | -          |
| 105.00    | P | SLMM |       | 7         | 105.00    | 70.50     | -          |
| 398.80    | P | SLMM |       | 7         | 398.80    | 267.77    | -          |
| 9,736.09  | P | SLMM |       | 7         | 9,736.09  | 6,537.09  | -          |
| 3,276.46  | P | SLMM |       | 7         | 3,276.46  | 2,199.91  | -          |
| 10,493.36 | P | SLMM |       | 3         | 10,493.36 | 12,533.73 | (2,040.37) |
| 643.40    | P | SLMM |       | 5         | 643.40    | 570.67    | -          |
| 3,787.83  | R | SLMM |       | 5         | 3,787.83  | 3,308.78  | -          |
| 1,380.23  | P | SLMM |       | 5         | 1,380.23  | 1,219.20  | -          |
| 378.87    | P | SLMM |       | 5         | 378.87    | 330.96    | -          |
| 2,947.50  | P | SLMM |       | 5         | 2,947.50  | 2,533.97  | -          |

|            |   |      |    |           |           |          |
|------------|---|------|----|-----------|-----------|----------|
| 4,463.47   | P | SLMM | 5  | 4,463.47  | 3,837.25  | -        |
| 5,987.50   | P | SLMM | 5  | 5,987.50  | 5,147.46  | -        |
| 6,020.30   | P | SLMM | 5  | 6,020.30  | 5,175.66  | -        |
| 1,648.43   | P | SLMM | 5  | 1,648.43  | 1,417.15  | -        |
| 10,022.74  | R | SLMM | 5  | 10,022.74 | 8,473.77  | -        |
| 995.87     | P | SLMM | 5  | 995.87    | 841.97    | -        |
| 759.21     | P | SLMM | 3  | 759.21    | 822.48    | (63.27)  |
| 2,947.50   | P | SLMM | 5  | 2,947.50  | 2,448.69  | -        |
| 5,704.15   | P | SLMM | 5  | 5,704.15  | 4,738.83  | -        |
| 10,773.26  | R | SLMM | 5  | 10,773.26 | 8,618.61  | 2,154.65 |
| 191.96     | P | SLMM | 5  | 191.96    | 153.57    | 38.39    |
| 6,207.50   | R | SLMM | 5  | 6,207.50  | 4,759.08  | 1,241.50 |
| 508.43     | P | SLMM | 5  | 508.43    | 389.80    | 101.69   |
| 717.83     | P | SLMM | 5  | 717.83    | 550.34    | 143.57   |
| 2,967.14   | P | SLMM | 5  | 2,967.14  | 2,274.81  | 593.43   |
| 3,530.00   | R | SLMM | 10 | 3,530.00  | 1,235.50  | 353.00   |
| 445.00     | P | SLMM | 7  | 445.00    | 222.50    | 63.57    |
| 785.00     | R | SLMM | 10 | 785.00    | 268.21    | 78.50    |
| 3,763.91   | P | SLMM | 10 | 3,763.91  | 1,286.00  | 376.39   |
| 2,156.65   | P | SLMM | 3  | 2,156.65  | 2,456.18  | (299.53) |
| 130.75     | P | SLMM | 3  | 130.75    | 148.91    | (18.16)  |
| 743.42     | P | SLMM | 7  | 743.42    | 362.86    | 106.20   |
| 30,043.05  | R | SLMM | 10 | 30,043.05 | 10,014.35 | 3,004.31 |
| 16,098.73  | R | SLMM | 10 | 16,098.73 | 5,366.24  | 1,609.87 |
| 918.61     | P | SLMM | 10 | 918.61    | 306.20    | 91.86    |
| 797.63     | P | SLMM | 7  | 797.63    | 379.82    | 113.95   |
| 244.59     | P | SLMM | 7  | 244.59    | 113.56    | 34.94    |
| 244.59     | P | SLMM | 7  | 244.59    | 113.56    | 34.94    |
| 365.34     | P | SLMM | 10 | 365.34    | 118.74    | 36.53    |
| 391.20     | P | SLMM | 3  | 391.20    | 423.80    | (32.60)  |
| 26,455.39  | R | SLMM | 10 | 26,455.39 | 8,377.54  | 2,645.54 |
| 3,432.98   | P | SLMM | 7  | 3,432.98  | 1,553.01  | 490.43   |
| 402.00     | P | SLMM | 7  | 402.00    | 181.86    | 57.43    |
| 1,774.98   | P | SLMM | 10 | 1,774.98  | 562.08    | 177.50   |
| 13,784.14  | R | SLMM | 10 | 13,784.14 | 4,135.24  | 1,378.41 |
| 1,825.72   | P | SLMM | 7  | 1,825.72  | 782.45    | 260.82   |
| 384.98     | P | SLMM | 10 | 384.98    | 115.49    | 38.50    |
| \$3,530.00 | R | SLMM | 10 | 3,530.00  | 1,294.33  | 353.00   |
| 111.00     | P | SLMM | 7  | 111.00    | 58.14     | 15.86    |
| 746.39     | P | SLMM | 10 | 746.39    | 273.68    | 74.64    |
| 1,448.55   | P | SLMM | 3  | 1,448.55  | 1,770.45  | (321.90) |
| 2,172.83   | P | SLMM | 3  | 2,172.83  | 2,655.68  | (482.85) |
| 6,912.75   | R | SLMM | 10 | 6,912.75  | 2,477.07  | 691.28   |
| 2,066.86   | P | SLMM | 10 | 2,066.86  | 740.62    | 206.69   |
| \$6,577.80 | P | SLMM | 10 | 6,577.80  | 2,357.05  | 657.78   |

|             |   |      |    |           |          |          |
|-------------|---|------|----|-----------|----------|----------|
| \$16,847.54 | P | SLMM | 10 | 16,847.54 | 6,037.04 | 1,684.75 |
| \$9,125.00  | P | SLMM | 7  | 9,125.00  | 4,671.13 | 1,303.57 |
| 2,303.12    | R | SLMM | 20 | 2,303.12  | 316.68   | 115.16   |
| 6,066.34    | R | SLMM | 20 | 6,066.34  | 859.40   | 303.32   |
| 16,098.73   | R | SLMM | 20 | 16,098.73 | 2,213.58 | 804.94   |
| 1,169.85    | R | SLMM | 20 | 1,169.85  | 160.85   | 58.49    |
| 4,405.00    | R | SLMM | 20 | 4,405.00  | 568.98   | 220.25   |
| 2,950.00    | R | SLMM | 20 | 2,950.00  | 344.17   | 147.50   |
| 3,600.00    | R | SLMM | 20 | 3,600.00  | 390.00   | 180.00   |
| 5,380.00    | R | SLMM | 10 | 5,380.00  | 1,165.67 | 538.00   |
| 2,233.35    | P | SLMM | 7  | 2,233.35  | 797.63   | 319.05   |
| 1,914.24    | P | SLMM | 7  | 1,914.24  | 706.45   | 273.46   |
| 581.70      | P | SLMM | 7  | 581.70    | 207.75   | 83.10    |
| 4,639.54    | P | SLMM | 7  | 4,639.54  | 1,491.28 | 662.79   |
| 4,639.54    | P | SLMM | 10 | 4,639.54  | 927.91   | 463.95   |
| 4,008.33    | P | SLMM | 10 | 4,008.33  | 1,169.10 | 400.83   |
| 918.61      | P | SLMM | 3  | 918.61    | 739.99   | 178.62   |
| 3,702.54    | P | SLMM | 3  | 3,702.54  | 3,188.30 | 514.24   |
| 390.38      | P | SLMM | 3  | 390.38    | 347.00   | 43.38    |
| 15,945.59   | R | SLMM | 8  | 15,945.59 | 3,820.30 | 1,993.20 |
| 12,225.00   | R | SLMM | 7  | 12,225.00 | 2,183.04 | 1,746.43 |
| 18,591.05   | P | SLMM | 8  | 18,591.05 | 4,066.79 | 2,323.88 |
| 3,777.42    | P | SLMM | 7  | 3,777.42  | 764.48   | 539.63   |
| 39,557.41   | P | SLMM | 7  | 39,557.41 | 8,005.67 | 5,651.06 |
| 15,007.01   | P | SLMM | 7  | 15,007.01 | 3,037.13 | 2,143.86 |
| 9,516.03    | P | SLMM | 7  | 9,516.03  | 1,925.86 | 1,359.43 |
| 22,173.65   | P | SLMM | 7  | 22,173.65 | 5,015.47 | 3,167.66 |
| 854.80      | P | SLMM | 7  | 854.80    | 183.17   | 122.11   |
| 1,775.84    | P | SLMM | 7  | 1,775.84  | 359.40   | 253.69   |
| 1,422.94    | P | SLMM | 5  | 1,422.94  | 355.74   | 284.59   |
| 7,824.53    | P | SLMM | 3  | 7,824.53  | 4,564.31 | 2,608.18 |
| 404.91      | P | SLMM | 3  | 404.91    | 146.22   | 134.97   |
| 542.39      | P | SLMM | 5  | 542.39    | 207.92   | 108.48   |
| 12,871.54   | R | SLMM | 7  | 12,871.54 | 459.70   | 1,838.79 |
| 15,945.59   | R | SLMM | 7  | 15,945.59 | 2,088.11 | 2,277.94 |
| 12,225.00   | R | SLMM | 7  | 12,225.00 | 1,455.36 | 1,746.43 |
| 2,710.00    | R | SLMM | 7  | 2,710.00  | 290.36   | 387.14   |
| 2,150.00    | R | SLMM | 7  | 2,150.00  | 102.38   | 307.14   |
| 3,265.00    | R | SLMM | 7  | 3,265.00  | -        | 466.43   |
| 5,772.09    | P | SLMM | 7  | 5,772.09  | 206.15   | 824.58   |
| 4,936.77    | P | SLMM | 7  | 4,936.77  | 58.77    | 705.25   |
| 14,810.00   | P | SLMM | 7  | 14,810.00 | 705.24   | 2,115.71 |
| 14,810.00   | P | SLMM | 7  | 14,810.00 | -        | 2,115.71 |
| 18,543.19   | R | SLMM | 6  | 18,543.19 | -        | 1,545.27 |
| 4,579.43    | R | SLMM | 6  | 4,579.43  | -        | 318.02   |

|           |   |      |   |           |   |          |
|-----------|---|------|---|-----------|---|----------|
| 6,272.52  | R | SLMM | 6 | 6,272.52  | - | 435.59   |
| 4,023.22  | R | SLMM | 6 | 4,023.22  | - | 279.39   |
| 14,180.00 | R | SLMM | 6 | 14,180.00 | - | 196.94   |
| 10,860.46 | R | SLMM | 6 | 10,860.46 | - | -        |
| 6,464.69  | R | SLMM | 6 | 6,464.69  | - | 987.66   |
| 14,139.23 | R | SLMM | 6 | 14,139.23 | - | 1,178.27 |
| 21,105.16 | R | SLMM | 6 | 21,105.16 | - | 293.13   |
| 1,382.55  | R | SLMM | 6 | 1,382.55  | - | -        |
| 4,504.99  | P | SLMM | 6 | 4,504.99  | - | 563.12   |
| 5,345.00  | P | SLMM | 6 | 5,345.00  | - | 148.47   |
| 3,290.00  | P | SLMM | 6 | 3,290.00  | - | 502.64   |
| 11,690.00 | P | SLMM | 6 | 11,690.00 | - | 811.81   |
| 3,595.00  | P | SLMM | 6 | 3,595.00  | - | 199.72   |
| 9,568.31  | P | SLMM | 6 | 9,568.31  | - | 531.57   |
| 4,458.17  | P | SLMM | 6 | 4,458.17  | - | 495.35   |
| 9,273.35  | P | SLMM | 6 | 9,273.35  | - | 515.19   |
| 11,085.92 | P | SLMM | 6 | 11,085.92 | - | 307.94   |
| 15,268.67 | P | SLMM | 6 | 15,268.67 | - | 1,908.58 |
| 1,936.00  | P | SLMM | 6 | 1,936.00  | - | 26.89    |

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997,400.39

**Current Accum  
Depreciation  
9/30/2023**

2,420.00  
171,770.00  
17,220.00  
17,970.00  
1,255.59  
1,733.25  
2,020.65  
33,376.75  
7,047.00  
294.58  
7,790.17  
121.80  
2,358.80  
760.30  
750.00  
297.77  
382.43  
241.57  
199.94  
1,234.70  
9,730.08  
297.77  
648.37  
968.31  
298.83  
2,233.35  
339.60  
339.60  
297.77  
265.86  
638.09  
27,119.04  
265.86  
359.34  
3,296.85  
2,209.96

10,309.20  
256.15  
271.03  
6,960.61  
151.82  
397.48  
797.59  
287.13  
276.50  
276.50  
339.79  
276.50  
246.51  
3,262.83  
276.50  
855.46  
465.50  
613.98  
449.74  
10,041.57  
71.21  
3,344.62  
1,225.65  
364.01  
425.38  
101.52  
243.16  
124.48  
101.41  
101.41  
124.46  
159.35  
159.35  
512.93  
1,025.76  
445.15  
3,296.59  
159.00  
15.90  
375.00  
345.42  
3,234.99  
6,511.36  
329.85  
62,479.16

419.60  
2,787.62  
44,550.33  
1,716.41  
460.27  
1,051.32  
2,307.55  
13,558.96  
24.00  
368.08  
1,312.08  
448.72  
348.56  
182.00  
5,902.59  
56,011.19  
1,618.59  
2,031.97  
11,483.60  
968.38  
837.51  
1,852.38  
176.92  
348.84  
13,181.02  
336.46  
360.87  
406.05  
190.23  
2,738.76  
12,460.35  
16.00  
214.60  
224.24  
12,455.53  
75.00  
1,177.31  
224.17  
3,307.71  
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4,522.64  
2,771.03  
432.39  
270.27  
176.38

1,037.10  
233.43  
260.35  
258.39  
2,510.73  
215.87  
430.40  
431.66  
262.02  
107.90  
430.22  
2,166.65  
627.30  
2,166.65  
4,949.62  
1,573.00  
620.30  
16,003.32  
12,952.19  
6,038.44  
328.71  
5,004.09  
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69.64  
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989.90  
1,690.31  
268.79  
3,695.79  
70.50  
267.77  
6,537.09  
2,199.91  
10,493.36  
570.67  
3,308.78  
1,219.20  
330.96  
2,533.97



3,837.25  
5,147.46  
5,175.66  
1,417.15  
8,473.77  
841.97  
759.21  
2,448.69  
4,738.83  
10,773.26  
191.96  
6,000.58  
491.48  
693.90  
2,868.24  
1,588.50  
286.07  
346.71  
1,662.39  
2,156.65  
130.75  
469.06  
13,018.66  
6,976.12  
398.06  
493.77  
148.50  
148.50  
155.27  
391.20  
11,023.08  
2,043.44  
239.29  
739.58  
5,513.66  
1,043.27  
153.99  
1,647.33  
74.00  
348.32  
1,448.55  
2,172.83  
3,168.34  
947.31  
3,014.83

7,721.79  
5,974.70  
431.84  
1,162.72  
3,018.51  
219.35  
789.23  
491.67  
570.00  
1,703.67  
1,116.68  
979.91  
290.85  
2,154.07  
1,391.86  
1,569.93  
918.61  
3,702.54  
390.38  
5,813.50  
3,929.46  
6,390.67  
1,304.11  
13,656.72  
5,180.99  
3,285.30  
8,183.13  
305.29  
613.09  
640.32  
7,172.49  
281.19  
316.39  
2,298.49  
4,366.05  
3,201.79  
677.50  
409.52  
466.43  
1,030.73  
764.02  
2,820.95  
2,115.71  
1,545.27  
318.02

435.59  
279.39  
196.94  
-  
987.66  
1,178.27  
293.13  
-  
563.12  
148.47  
502.64  
811.81  
199.72  
531.57  
495.35  
515.19  
307.94  
1,908.58  
26.89

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

**Amortization Schedule\***

| Name of Facility<br>Willows Care and Rehabilitation Center |                     |      | License No.            |                      | Report for Year Ended<br>9/30/2023                   |                                    |        | Page<br>24                 | of<br>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<br>Willows Care and Rehabilitation Center  | License No.     | Report for Year Ended<br>9/30/2023 | Page<br>25                          | of<br>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 type="radio"/> Yes          | <input checked="" type="radio"/> No | If "Yes," complete Part B.<br>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               |                                    |                                     |   |              |
| <b>Part B - Owner and Related Parties</b>   |                 | 1st Mortgage                       | 2nd Mortgage                        | 3rd Mortgage  | 4th Mortgage |
| 1. Financing  |                 |                                    |                                     |   |              |
| a. Type of Financing (e.g., fixed, variable)  |                 |                                    |                                     |   |              |
| 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   | Facility Lease  | 12/21/2018-12                      | 10 years                            | 181,645   |              |
| 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 Cent                  |  |                             | 9/30/2023             |            |           |            | 26        | 37 |
| Item  |  | Total Including Adjustments | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | (Specify) |    |
| 12. Interest  |  |                             |                       |            |           |            |           |    |
| A. Building, Land Improvement & Non-Movable Equipment |  |                             |                       |            |           |            |           |    |
| 1. First Mortgage                                     |  | \$                          |                       |            |           |            |           |    |
| Name of Lender  |  | Rate                        |                       |            |           |            |           |    |
| Address of Lender                                     |  |                             |                       |            |           |            |           |    |
| 2. Second Mortgage                                    |  | \$                          |                       |            |           |            |           |    |
| Name of Lender  |  | Rate                        |                       |            |           |            |           |    |
| Address of Lender                                     |  |                             |                       |            |           |            |           |    |
| 3. Third Mortgage                                     |  | \$                          |                       |            |           |            |           |    |
| Name of Lender  |  | Rate                        |                       |            |           |            |           |    |
| Address of Lender                                     |  |                             |                       |            |           |            |           |    |
| 4. Fourth Mortgage                                    |  | \$                          |                       |            |           |            |           |    |
| Name of Lender  |  | Rate                        |                       |            |           |            |           |    |
| Address of Lender                                     |  |                             |                       |            |           |            |           |    |
| B. CHEFA Loan Information                             |  |                             |                       |            |           |            |           |    |
| 1. Original Loan Amount                               |  | \$                          |                       |            |           |            |           |    |
| 2. Loan Origination Date                              |  |                             |                       |            |           |            |           |    |
| 3. Interest Rate %                                    |  |                             |                       |            |           |            |           |    |
| 4. Term   |  |                             |                       |            |           |            |           |    |
| 5. CHEFA Interest Expense                             |  |                             |                       |            |           |            |           |    |
| 12 B7. <b>Total Building Interest Expense</b>         |  | \$                          |                       |            |           |            |           |    |

(Carry Subtotals forward to next page)

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

| Name of Facility<br>Willows Care and Rehabilitation C          |      | License No. | Report for Year Ended<br>9/30/2023 |                |            |             | Page<br>27 | of<br>37  |            |
|--|------|-------------|------------------------------------|----------------|------------|-------------|------------|-----------|------------|
| Item   |      |             | Total<br>Including<br>Adjustments  | CCNH /<br>RHNS | Adjustment | (Specify)   | Adjustment | (Specify) | Adjustment |
| Subtotals Brought Forward:                                     |      |             |                                    |                |            |             |            |           |            |
| 12. C. Movable Equipment                                       |      |             |                                    |                |            |             |            |           |            |
| 1. Automotive Equipment  |      |             | \$                                 |                |            |             |            |           |            |
| A. Item  | Rate | Amount      |                                    |                |            |             |            |           |            |
| Lender   |      |             |                                    |                |            |             |            |           |            |
| Address of Lender  |      |             |                                    |                |            |             |            |           |            |
| 2. Other (Specify)   |      |             | \$                                 |                |            |             |            |           |            |
| A. Item  | Rate | Amount      |                                    |                |            |             |            |           |            |
| Lender   |      |             |                                    |                |            |             |            |           |            |
| Address of Lender  |      |             |                                    |                |            |             |            |           |            |
| B. Item  | Rate | Amount      |                                    |                |            |             |            |           |            |
| Lender   |      |             |                                    |                |            |             |            |           |            |
| Address of Lender  |      |             |                                    |                |            |             |            |           |            |
| 12. C. 3. Total Movable Equipment Interest<br>Expense (C1 + 2) |      |             | \$                                 |                |            |             |            |           |            |
| 12. D. Other Interest Expense (Specify)                        |      |             | \$                                 |                |            |             |            |           |            |
| 13. <b>Total All Interest Expense</b>                          |      |             | \$                                 |                |            |             |            |           |            |
| 14. Insurance  |      |             |                                    |                |            |             |            |           |            |
| a. Insurance on Property (buildings only)                      |      | \$          | 35,432                             | 35,432         |            |             |            |           |            |
| b. Insurance on Automobiles                                    |      | \$          |                                    |                |            |             |            |           |            |
| c. Insurance other than Property (as specified above)          |      | \$          |                                    |                |            |             |            |           |            |
| 1. Umbrella (Blanket Coverage)                                 |      | \$          | 79,515                             | 114,166        | (34,651)   |             |            |           |            |
| 2. Fire and Extended Coverage                                  |      | \$          |                                    |                |            |             |            |           |            |
| 3. Other (Specify)   |      | \$          |                                    |                |            |             |            |           |            |
| 14d. <b>Total Insurance Expenditures</b>                       |      |             | \$                                 | 114,946        | 149,597    | (34,651)    |            |           |            |
| 15. <b>Total All Expenditures (A-13 thru C-14)</b>             |      |             | \$                                 | 10,670,385     | 12,409,358 | (1,738,973) |            |           |            |

**F. Statement of Revenue**

| Name of Facility   | License No.    | Report for Year Ended |           | Page      | of |
|--|----------------|-----------------------|-----------|-----------|----|
| Willows Care and Rehabilitation Center                           |                | 9/30/2023             |           | 30        | 37 |
| Item   | Total          | CCNH /<br>RHNS        | (Specify) | (Specify) |    |
| <b>I. Resident Room, Board &amp; Routine Care Revenue</b>        |                |                       |           |           |    |
| 1. a. Medicaid Residents ( <i>CT only</i> )                      | \$ 9,825,467   | 9,825,467             |           |           |    |
| b. Medicaid Room and Board Contractual Allowance **              | \$ (3,633,682) | (3,633,682)           |           |           |    |
| 2. a. Medicaid ( <i>All other states</i> )                       | \$             |                       |           |           |    |
| b. Other States Room and Board Contractual Allowance **          | \$             |                       |           |           |    |
| 3. a. Medicare Residents ( <i>all inclusive</i> )                | \$ 3,149,583   | 3,149,583             |           |           |    |
| b. Medicare Room and Board Contractual Allowance **              | \$ (762,891)   | (762,891)             |           |           |    |
| 4. a. Private-Pay Residents and Other                            | \$ 3,440,071   | 3,440,071             |           |           |    |
| b. Private-Pay Room and Board Contractual Allowance **           | \$ (1,473,799) | (1,473,799)           |           |           |    |
| <b>II. Other Resident Revenue</b>                                |                |                       |           |           |    |
| 1. a. Prescription Drugs - Medicare                              | \$ 146,810     | 146,810               |           |           |    |
| b. Prescription Drugs - Medicare Contractual Allowance **        | \$ (35,560)    | (35,560)              |           |           |    |
| c. Prescription Drugs - Non-Medicare                             | \$ 174,126     | 174,126               |           |           |    |
| d. Prescription Drugs - Non-Medicare Contractual Allowance **    | \$ (73,610)    | (73,610)              |           |           |    |
| 2. a. Medical Supplies - Medicare                                | \$ 60          | 60                    |           |           |    |
| b. Medical Supplies - Medicare Contractual Allowance **          | \$ (15)        | (15)                  |           |           |    |
| c. Medical Supplies - Non-Medicare                               | \$ 4,034       | 4,034                 |           |           |    |
| d. Medical Supplies - Non-Medicare Contractual Allowance **      | \$ (1,682)     | (1,682)               |           |           |    |
| 3. a. Physical Therapy - Medicare                                | \$ 511,469     | 511,469               |           |           |    |
| b. Physical Therapy - Medicare Contractual Allowance **          | \$ (123,888)   | (123,888)             |           |           |    |
| c. Physical Therapy - Non-Medicare                               | \$ 599,116     | 599,116               |           |           |    |
| d. Physical Therapy - Non-Medicare Contractual Allowance **      | \$ (252,967)   | (252,967)             |           |           |    |
| 4. a. Speech Therapy - Medicare                                  | \$ 35,583      | 35,583                |           |           |    |
| b. Speech Therapy - Medicare Contractual Allowance **            | \$ (8,619)     | (8,619)               |           |           |    |
| c. Speech Therapy - Non-Medicare                                 | \$ 41,491      | 41,491                |           |           |    |
| d. Speech Therapy - Non-Medicare Contractual Allowance **        | \$ (17,300)    | (17,300)              |           |           |    |
| 5. a. Occupational Therapy - Medicare                            | \$ 572,380     | 572,380               |           |           |    |
| b. Occupational Therapy - Medicare Contractual Allowance **      | \$ (138,642)   | (138,642)             |           |           |    |
| c. Occupational Therapy - Non-Medicare                           | \$ 675,925     | 675,925               |           |           |    |
| d. Occupational Therapy - Non-Medicare Contractual Allowance **  | \$ (286,224)   | (286,224)             |           |           |    |
| 6. a. Other ( <i>Specify</i> ) - Medicare                        | \$ 50,506      | 50,506                |           |           |    |
| b. Other ( <i>Specify</i> ) - Non-Medicare                       | \$ 40,936      | 40,936                |           |           |    |
| <b>III. Total Resident Revenue</b> (Section I. thru Section II.) | \$ 12,458,678  | 12,458,678            |           |           |    |
| <b>IV. Other Revenue*</b>  |                |                       |           |           |    |
| 1. Meals sold to guests, employees & others                      | \$             |                       |           |           |    |
| 2. Rental of rooms to non-residents                              | \$ 293         | 293                   |           |           |    |
| 3. Telephone   | \$             |                       |           |           |    |
| 4. Rental of Television and Cable Services                       | \$             |                       |           |           |    |
| 5. Interest Income ( <i>Specify</i> )                            | \$ 683         | 683                   |           |           |    |
| 6. Private Duty Nurses' Fees                                     | \$             |                       |           |           |    |
| 7. Barber, Coffee, Beauty and Gift shops                         | \$             |                       |           |           |    |
| 8. Other ( <i>Specify</i> )                                      | \$ 1,334       | 1,334                 |           |           |    |
| <b>V. Total Other Revenue</b> (1 thru 8)                         | \$ 2,310       | 2,310                 |           |           |    |
| <b>VI. Total All Revenue</b> (III +V)                            | \$ 12,460,989  | 12,460,989            |           |           |    |

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

\*\* Facility should report all contractual allowances and/or payer discounts.



Schedule of Other Resident Revenue - Medicare

Related Exp

Table with columns: Page Ref, Description, CCNH / RHNS, (Specify), (Specify). Rows include X-Ray, Laboratory, Respiratory Therapy & Supplies, Nursing Treatment Supplies, Audiology, Incontinency, Oxygen & Supplies, Physician Visit, Ambulance, Flu Shot, Capitation Contracts, and various Contractual items. Total Other Resident Revenue - Medicare is \$ 50,506.

Summary table with columns: Description, CCNH / RHNS, (Specify), (Specify). Rows include X-Ray, Laboratory, Respirator, Nursing Ti, Audiology, Incontinen, Oxygen &, Physician, Ambulanc, Flu Shot, and Capitation.

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Table with columns: Page Ref, Description, CCNH / RHNS, (Specify), (Specify). Rows include X-Ray, Laboratory, Respiratory Therapy & Supplies, Nursing Treatment Supplies, Audiology, Incontinency, Oxygen & Supplies, Physician Visit, Ambulance, Flu Shot, Capitation Contracts, and various Contractual items. Total Other Resident Revenue is \$ 40,936.

Summary table with columns: Description, Medicaid, Others. Rows include X-Ray, Laboratory, Respirator, Nursing Ti, Audiology, Incontinen, Oxygen &, Physician, Ambulanc, Flu Shot, and Capitation.

Interest Income

Table with columns: Page Ref, Account, CCNH / RHNS, (Specify), (Specify). Rows include Interest On Overdue Accounts. Total Interest Income is \$ 683.

Schedule of Other Revenue

Table with columns: Page Ref, Description, CCNH / RHNS, (Specify), (Specify). Rows include Interest Income, Rental Income, Telehealth Services, Federal Stimulus, State COVID support, Misc Income. Total Other Revenue is \$ 1,334.

### G. Balance Sheet

| Name of Facility   | License No.         | Report for Year Ended | Page   | of        |
|--|---------------------|-----------------------|--------|-----------|
| Willows Care and Rehabilitation Center                             |                     | 9/30/2023             | 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)     |                     |                       | \$     | 1,539,418 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) |                     |                       | \$     | (20,673)  |
| 4. Inventories   |                     |                       | \$     | 37,144    |
| 5. Prepaid Expenses  |                     |                       | \$     | 33,497    |
| a. _____   |                     |                       |        |           |
| b. _____   |                     |                       |        |           |
| c. _____   |                     |                       |        |           |
| d. See Schedule  |                     | 33,497                |        |           |
| 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)                 |                     |                       | \$     | 1,592,816 |
| B. Fixed Assets  |                     |                       |        |           |
| 1. Land  |                     |                       | \$     |           |
| 2. Land Improvements   | *Historical Cost    | 85,457                | \$     | 50,771    |
|  | Accum. Depreciation | 34,686                |        | Net       |
| 3. Buildings   | *Historical Cost    | 259,335               | \$     | 201,655   |
|  | Accum. Depreciation | 57,681                |        | Net       |
| 4. Leasehold Improvements  | *Historical Cost    | _____                 | \$     |           |
|  | Accum. Depreciation | _____                 |        | Net       |
| 5. Non-Movable Equipment   | *Historical Cost    | 63,191                | \$     | 50,083    |
|  | Accum. Depreciation | 13,108                |        | Net       |
| 6. Movable Equipment   | *Historical Cost    | 200,592               | \$     | 130,123   |
|  | Accum. Depreciation | 70,469                |        | 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)                  |                     |                       | \$     | 432,632   |

\* 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                    |                  |
|-------------------------------|----------|--------------------------------|------------------|
| 31                            | A5       | Prepaid Prop Taxes             | \$ 39,119        |
| 31                            | A5       | Prepaid Escrow Real Estate     | \$ -             |
| 31                            | A5       | Prepaid Escrow Insurance       | \$ -             |
| 31                            | A5       | Prepaid Escrow Replace Reserve | \$ -             |
| 31                            | A5       | Prepaid Personal Property Tax  | \$ (5,622)       |
|                               |          |                                | -                |
| <b>Total Prepaid Expenses</b> |          |                                | <b>\$ 33,497</b> |

145040  
145280  
145290  
145300  
145310

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

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

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

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

Schedule of Other Assets Page 32 Line D7

| Page Ref                  | Line Ref | Description                    |                       |
|---------------------------|----------|--------------------------------|-----------------------|
| 32                        | Line D7  | Elimination Intercompany       | \$ (9,234,163)        |
| 32                        | Line D7  | I/C Due to/Due From GHCLLC     | \$ 106,925,669        |
| 32                        | Line D7  | I/C Due to/Due From GHCLLC PR  | \$ (57,947,226)       |
| 32                        | Line D7  | I/C Due to/Due From GHCLLC A/P | \$ (33,667,068)       |
| 32                        | Line D7  | I/C Due to/Due From GHCLLC EX  | \$ (935)              |
| 32                        | Line D7  | I/C Due to/Due From GHCLLC AR  | \$ (11,757,190)       |
| 32                        | Line D7  | I/C Due to/Due From GHCLLC IN  | \$ (854,767)          |
| 32                        | Line D7  | O L/T A Suspense               | \$ -                  |
| 32                        | Line D7  | ROU Bldg Asset-Oper Lease      | \$ -                  |
| 32                        | Line D7  | AccumAmort-ROU Bldg OprLease   | \$ -                  |
| 32                        | Line D7  |                                | \$ -                  |
| 32                        | Line D7  |                                | \$ -                  |
| 32                        | Line D7  |                                | \$ -                  |
| 32                        | Line D7  |                                | \$ -                  |
| <b>Total Other Assets</b> |          |                                | <b>\$ (6,535,679)</b> |

Eliminati 190010  
I/C Due t 198000  
I/C Due t 198010  
I/C Due t 198020  
I/C Due t 198030  
I/C Due t 198040  
I/C Due t 198050  
O L/T A : 180050  
ROU Bld 150510  
AccumAm 150511

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

| Page Ref   | Line Ref | Description                    |                   |
|--|----------|--------------------------------|-------------------|
| 33   | A12      | Accr Exp Other                 | \$ 15,946         |
| 33   | A12      | Accr Exp Water and Sewer       | \$ 8,013          |
| 33   | A12      | Accr Exp Gas                   | \$ 506            |
| 33   | A12      | Accr Exp Electricity           | \$ 2,649          |
| 33   | A12      | Accr Exp Nursing Purchased Ser | \$ 32,349         |
| 33   | A12      | Accr Exp Due to Prior Owner    | \$ -              |
| 33   | A12      | Deferred Revenue               | \$ 8,751          |
| 33   | A12      | A/R Credit Gross Up Liability  | \$ 159,971        |
| 33   | A12      | Accrued Provider/Bed Tax       | \$ 128,138        |
| 33   | A12      | Accr Sales and Use Tax - FY18  | \$ (0)            |
| 33   | A12      | CP OnrLease-Bldg Obligation    | \$ 190,856        |
| 33   | A12      | CP-Self Insurance WC Reserve   | \$ 4,322          |
| 33   | A12      | CP-Self Insurance GLPL Reserve | \$ 163,721        |
| 33   | A12      | Accr Exp Suspense              | \$ -              |
| <b>Total Other Current Liabilities (Itemize)</b> |          |                                | <b>\$ 715,221</b> |

Accr Exp 210010  
Accr Exp 210090  
Accr Exp 210100  
Accr Exp 210110  
Accr Exp 210110  
Accr Exp 210310  
Accr Exp 210330  
Deferred 210340  
A/R Crec 210345  
Accrued 210350  
Accr Salh 215418  
CP OprL 227610  
CP-Self I 220110  
CP-Self I 220120  
Accr Exp 210240

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

| Page Ref   | Line Ref | Description                  |                     |
|--|----------|------------------------------|---------------------|
| 34   | B4       | LT OprLease-Bldg Obligation  | \$ 1,097,368        |
| 34   | B4       | LT WC Case Reserves          | \$ 8,000            |
| 34   | B4       | LT GLPL Case Reserves        | \$ 374,983          |
| 34   | B4       | LT WC Insurance Recoveries   | \$ 3,126            |
| 34   | B4       | LT GLPL Insurance Recoveries | \$ 9,342            |
| 34   | B4       | LT WC Development            | \$ 9,424            |
| 34   | B4       | LT GLPL Development          | \$ 136,432          |
| 34   | B4       | LT WC Discount               | \$ (1,132)          |
| 34   | B4       | LT WC Gross-up to CP         | \$ (4,322)          |
| 34   | B4       | LT GLPL Gross-up to CP       | \$ (163,721)        |
| 34   | B4-1     | Escheatable Funds            | \$ -                |
|  |          |                              |                     |
|  |          |                              |                     |
| <b>Total Other Current Liabilities (Itemize)</b> |          |                              | <b>\$ 1,469,499</b> |

LT OprLu 276010  
LT WC C 287110  
LT GLPL 287120  
LT WC h 287210  
LT GLPL 287220  
LT WC C 287310  
LT GLPL 287320  
LT WC C 287410  
LT WC C 287510  
LT GLPL 287520  
Escheatr 290060

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

|  |             |                                    |                |          |
|--|-------------|------------------------------------|----------------|----------|
| Name of Facility<br>Willows Care and Rehabilitation Center       | License No. | Report for Year Ended<br>9/30/2023 | Page<br>32     | of<br>37 |
| Account  |             |                                    | Amount         |          |
| Total Brought Forward:   |             |                                    | \$ 2,025,448   |          |
| 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> )                               |             |                                    | \$ (6,535,679) |          |
| _____  |             |                                    |                |          |
| See Schedule   |             |                                    | (6,535,679)    |          |
| D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7) |             |                                    | \$ (6,535,679) |          |
| D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)          |             |                                    | \$ (4,510,232) |          |

\* 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<br>Willows Care and Rehabilitation Center                   |  | License No. | Report for Year Ended<br>9/30/2023 | Page<br>33 | of<br>37         |
| Account  |  |             |                                    | Amount     |                  |
| <b>Liabilities</b>   |  |             |                                    |            |                  |
| A. Current Liabilities   |  |             |                                    |            |                  |
| 1. Trade Accounts Payable  |  |             |                                    | \$         | 1,472,536        |
| 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> )   |  |             |                                    | \$         | 200,579          |
| 5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )                |  |             |                                    | \$         |                  |
| 6. Accrued Payroll Taxes Payable   |  |             |                                    | \$         | 853              |
| 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> )                             |  |             |                                    | \$         | 715,221          |
| _____  |  |             |                                    |            |                  |
| _____  |  |             |                                    |            |                  |
| _____  |  |             |                                    |            |                  |
| See Schedule   |  |             |                                    | 715,221    |                  |
| <b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>                    |  |             |                                    | \$         | <b>2,389,188</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<br>Willows Care and Rehabilitation Center | License No. | Report for Year Ended<br>9/30/2023 |          | Page<br>34   | of<br>37 |
| Account  |             |                                    |          | Amount       |          |
| Total Brought Forward:                                     |             |                                    |          | 2,389,188    |          |
| <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> )          |             |                                    |          | \$ 1,469,499 |          |
|  |             |                                    |          |              |          |
|  |             |                                    |          |              |          |
| See Schedule   |             | 1,469,499                          |          |              |          |
| B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)  |             |                                    |          | \$ 1,469,499 |          |
| C. <b>Total All Liabilities</b> (Lines A-13 + B-5)         |             |                                    |          | \$ 3,858,687 |          |

**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  |             | 9/30/2023             | 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   |             |                       | \$        | (8,420,549) |
| 6. Gain or Loss for Period  |             |                       | \$        | 51,631      |
|   | 10/1/2022   | thru                  | 9/30/2023 |             |
| 7. Total Net Worth  |             |                       | \$        | (8,368,918) |
| <b>C. Total Reserves and Net Worth</b>  |             |                       | \$        | (8,368,918) |
| <b>D. Total Liabilities, Reserves, and Net Worth</b>                                    |             |                       | \$        | (4,510,232) |

### H. Changes in Total Net Worth

|   |             |                                    |            |              |
|---|-------------|------------------------------------|------------|--------------|
| Name of Facility<br>Willows Care and Rehabilitation Center            | License No. | Report for Year Ended<br>9/30/2023 | Page<br>36 | of<br>37     |
| Account   |             |                                    | Amount     |              |
| A. Balance at End of Prior Period as shown on Report of 09/30/2022    |             |                                    | \$         | (10,159,521) |
| B. Total Revenue <i>(From Statement of Revenue Page 30)</i>           |             |                                    | \$         | 12,460,989   |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> |             |                                    | \$         | 10,670,385   |
| D. Net Income or Deficit  |             |                                    | \$         | 1,790,603    |
| E. Balance  |             |                                    | \$         | (8,368,918)  |
| 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>                                    |             |                                    | \$         | (8,368,918)  |
|   |             |                                    |            | 09/30/23     |



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

|  |                                    |                                    |            |          |
|--|------------------------------------|------------------------------------|------------|----------|
| Name of Facility<br>Willows Care and Rehabilitation Center   | License No.                        | Report for Year Ended<br>9/30/2023 | Page<br>37 | of<br>37 |
| <i>Check appropriate category</i>  |                                    |                                    |            |          |
| Chronic and Convalescent Nursing<br><input checked="" type="checkbox"/> Home (CCNH) & RHNS<br>Combined   | <input type="checkbox"/> (Specify) | <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                       |            |          |
| 515 Fairmount Avenue, STE 800, Towson, Maryland 21286  |                                    |                                    |            |          |
| Contacted Person Regarding Additional Information Needed Regarding This Report   |                                    | Phone Number                       |            |          |
| Rick Fink  |                                    | 410-494-7657                       |            |          |
| Contact Email Address  |                                    |                                    |            |          |
| Rick.Fink@genesishcc.com   |                                    |                                    |            |          |