

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Willows Care and Rehabilitation Center	
Address (No. & Street, City, State, Zip Code) 225 Amity Road, Woodbridge, CT 06525	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

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

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

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General Information

Name of Facility (as licensed) Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2016	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Willows Care and Rehabilitation Center [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Peter Mongillo			Printed Name (Owner) Keith Davis, V.P. of Reimb., Genesis Healthcare		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

State of Connecticut
Department of Social Services
 25 Sigourney Street, Hartford, Connecticut 06106

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Willows Care and Rehabilitation Center		Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 225 Amity Road, Woodbridge, CT 06525				
Report Prepared By Thomas Farnan		Phone Number 978-247-5029	Date 12/21/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$ 394,731	394,731		
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$ 3,425,031	3,425,031		
5. All other wages paid	\$ 575,869	575,869		
6. Total Wages Paid	\$ 4,395,631	4,395,631		
7. Total salaries paid	\$ 209,327	209,327		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 4,604,958	4,604,958		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facility 203-387-0076	Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Willows Care and Rehabilitation Center		Address (No. & Street, City, State, Zip) 225 Amity Road, Woodbridge, CT 06525		
License Numbers:	CCNH 2202-C	RHNS	(Specify)	Medicare Provider No. 07-5331
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Peter Mongillo		Nursing Home Administrator's License No.:	1401/1860	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2016	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Willows Care and Rehabilitation Center	101 East State Street, Kennett Square, PA 19348	PA		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

Annual Report of Long-Term Care Facility

**General Information and Questionnaire
Related Parties***

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Genesis Health Ventures	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>		Home Office	Pg 16/m12	424,680	424,680
Genesis ElderCare Rehabilitation Services	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	62%	PT/OT/ST- Direct and Indirect Cost	Pg 13/B5, 9,10	1,265,247	1,265,247
Genesis ElderCare Staffing Services	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	56%	Staffing Pool	Pg 10/A12	5,537	5,537
Genesis ElderCare Physician Services	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	83%	Case Management	Pg 13/B8, Pg 10/A12	40,140	40,140
Career Staffing	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>	80%	Staffing Pool	Pg 13/B11 a,b,c		
Respiratory Health Services	515 Fairmount Ave, 6th Floor, Suite 600, Towson, MD 21286	<input checked="" type="radio"/>	<input type="radio"/>	51%	Respiratory Therapy	Pg 13/B12, Pg 20/C5E	31,385	31,385
Genesis Healthcare Corp.	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>		Insurance	Pg 27/14	140,976	140,976
Genesis Healthcare Corp.	101 East State Street, Kennett Square, PA 19348	<input checked="" type="radio"/>	<input type="radio"/>		Capital Interest	Page 17, page 26-12A	40,508	40,508
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2016	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Willows Care and Rehabilitation Center			2202-C	9/30/2016			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input type="radio"/> Yes	<input type="radio"/> No	Total ***			

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Willows Care and Rehabilitation C	License No. 2202-C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 KPMG Peat Marwick 2 3 4	Address (No. & Street, City, State, Zip Code) 1600 Market Street, Philadelphia, PA 19103
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Services Provided by This Firm (*describe fully*)

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

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

- Yes No

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Goldman Gruder & Woods LLC 2 3 4 5	Telephone Number (203) 899-8900
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Address (*No. & Street, City, State, Zip Code*)

1 200 Connecticut Ave, Norwalk, CT 06854
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 Review collection issue	\$
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

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

- Yes No

Legal Fees pg. 15 1-e

Schedule of Resident Statistics

Name of Facility Willows Care and Rehabilitation Center		License No. 2202-C			Report for Year Ended 9/30/2016				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	90	90			90	90			90	90		
B. On last day of THIS report period	90	90			90	90			90	90		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	79	79			79	79			83	83		
B. As of midnight of THIS report period	81	81			83	83			81	81		
3. Total Number of Days Care Provided During Period												
A. Medicare	8,669	8,669			6,659	6,659			2,010	2,010		
B. Medicaid (Conn.)	15,834	15,834			11,421	11,421			4,413	4,413		
C. Medicaid (other states)												
D. Private Pay	1,900	1,900			1,482	1,482			418	418		
E. State SSI for RCH												
F. Other (Specify)	3,772	3,772			2,934	2,934			838	838		
G. Total Care Days During Period (3A thru F)	30,175	30,175			22,496	22,496			7,679	7,679		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	40	40			28	28			12	12		
B. Other Bed Reserve Days	25	25			20	20			5	5		
5. Total Resident Days (3G + 4A + 4B)	30,240	30,240			22,544	22,544			7,696	7,696		

Schedule of Resident Statistics (Cont'd)

Name of Facility Willows Care and Rehabilitation Center			License No. 2202-C			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-IID			
No. of Residents	20		45			16							
Per Diem Rate													
a. One bed rm.													
b. Two bed rms.	580.05		242.37			490.87							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								2,140	2,140				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								326	326				
C. Other								28,787	28,787				
D. Total Physical Therapy Treatments								31,253	31,253				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								424	424				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								193	193				
C. Other								1,201	1,201				
D. Total Speech Therapy Treatments								1,818	1,818				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,504	1,504				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								218	218				
C. Other								28,880	28,880				
D. Total Occupational Therapy Treatments								30,602	30,602				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Willows Care and Rehabilitation Center	2202-C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	101,100	1,804				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	163,211	9,384				
5. Dietary Service						
a. Head Dietitian	25,720	1,261				
b. Food Service Supervisor	62,836	2,304				
c. Dietary Workers	306,176	15,430				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	67,126	1,895				
b. Other Maintenance Workers	30,387	1,617				
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	108,227	12,455				
b. RN						
1. Direct Care	1,113,652	26,817				
2. Administrative**	88,507	2,466				
c. LPN						
1. Direct Care	744,621	22,953				
2. Administrative**						
d. Aides and Attendants	1,387,229	62,587				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	130,869	5,234				
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	184,276	6,972				
n. Marketing						
o. Other (Specify) See Attached Schedule	91,021	11,762				
<i>A-13. Total Salary Expenditures</i>	4,604,958	184,942				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position		CCNH		RHNS		(Specify)	
		\$	Hours	\$	Hours	\$	Hours
Ward Clerks	0	0	0			0	0
Coordinator-Staffing Centers	0	52894	4027			0	0
Central Supply	0	9815	613			0	0
Medical Records	0	28312	7122			0	0
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
	0	0	0				
Total		91021	11762	\$ -	-	\$ -	-
		0	0				

Schedule of Other Fees (Page 13)

Service		CCNH		RHNS		(Specify)	
		\$	Hours	\$	Hours	\$	Hours
1020620010	Consulting Fees	498.91	n/a			-	
3155620020	Purchased Services	(16.53)	n/a				
3155620020	Purchased Services	3,621.36	n/a				
1020620010	Consulting Fees	93.24	n/a				
	0	0	-	n/a			
	0	0	-	n/a			
	0	0	-	-			
	0						
	0						
	0						
	0						
	0						
	0						
	0						
	0						
	0						
Total		4197	0	\$ -	-	\$ -	-
		0					

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

Name of Facility				License No.	Report for Year Ended				Page	of
Willows Care and Rehabilitation Center				2202-C	9/30/2016				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Willows Care and Rehabilitation Center				2202-C	9/30/2016			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Peter Mongillo	101,100				Management of Center	1,804	2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Willows Care and Rehabilitation Center	2202-C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	610	16				
2. Dentist	8,398	58				
3. Pharmacist	5,307	108				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	1,104,785	15,134				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	66,640	353				
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	52,138	668				
b. Other						
10. Occupational Therapist						
a. Resident Care	89,532	1,226				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	2,032	31				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	4,197					
B-13 Total Fees Paid in Lieu of Salaries	1,333,639	17,595				

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

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

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

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

Name of Facility Willows Care and Rehabilitation Center		License No. 2202-C		Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Genesis Eldercare Hospitality Services, 101 East State Street, Kennett Square, PA 19348	Dietary Services	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Genesis Eldercare Rehabilitation Services, 101 East State Street, Kennett Square, PA 19348	Physical, Occupational, and Speech Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Genesis Eldercare Physician Services, 101 East State Street, Kennett Square, PA 19348	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Genesis Eldercare Staffing Services, 101 East State Street, Kennett Square, PA 19348	Nursing Pool	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Respiratory Health Services, 515 Fairmount Ave, 6th Floor, Suite 600, Towson, MD 21286	Respiratory and Oxygen Supplies	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 278,734	278,734		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 59,098	59,098		
4. Social Security (F.I.C.A.)	\$ 343,138	343,138		
5. Health Insurance	\$ 198,903	198,903		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 303,245	303,245		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 164,497	164,497		
d. Accounting and Auditing	\$			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 30,520	30,520		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 40,792	40,792		
2. Cellular Phones	\$ 807	807		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 653	653		
3. Resident Day User Fee	\$ 400,646	400,646		
Subtotal	\$ 1,821,034	1,821,034		

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

(Carry Subtotals forward to next page)

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

Willows Care and Rehabilitation Center
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description		CCNH	RHNS	(Specify)
3030520020	Union Health & Welfare	38,751.92	0	
3040520020	Union Health & Welfare	(3,245.64)	0	
3060520020	Union Health & Welfare	(1,637.44)	0	
3225520020	Union Health & Welfare	260,442.48	0	
5035520020	Union Health & Welfare	8,933.68	0	
	0	0	-	0
	0	0	-	0
	0	0	-	0
	0	0	-	0
	0	0	-	0
	0	0	-	0
Total		\$ 303,245	\$ -	\$ -

0

Schedule of Other Taxes

Description		CCNH	RHNS	(Specify)
1020640110	Sales Tax	(1.00)	0	0
1020640110	Sales Tax	654.00	0	0
1020640110	Sales Tax	-	0	0
	0	0	-	
Total		\$ 653	\$ -	\$ -

0

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Willows Care and Rehabilitation Center	2202-C	9/30/2016	16	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		1,821,034	1,821,034		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	279	279		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	102	102		
5. Education Expenses Related to Seminars and Conventions	\$	274	274		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>)	\$				
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	1	1		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)***	\$	6,371	6,371		
See Attached Schedule					
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	3,049	3,049		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$	7,097	7,097		
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	(904)	(904)		
10. Contributions***	\$	1,043	1,043		
See Attached Schedule					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	1,604	1,604		
12. Administrative Management Services**	\$	485,536	485,536		
13. Other (<i>Specify</i>)	\$	52,972	52,972		
See Attached Schedule					
C-14 Total Administrative & General Expenditures	\$	2,378,458	2,378,458		

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

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

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

Schedule C-1 - Management Services*

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Genesis Health Ventures, 101 East St., Kennett Square, PA 19348	424,680	Mgmt Services, Property Mgmt Assisting, MIS, Personnel, Compliance	pg 16 m-12
Genesis Health Ventures, 101 East St., Kennett Square, PA 19348	40,508	Capital Interest	pg 26 12-A-1

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

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

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2016	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 136,033	136,033		
2. Non-Food Supplies	\$ 18,601	18,601		
3. Other (<i>Specify</i>) _____	\$ (728)	(728)		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**	\$			
d. Other (<i>Specify</i>) _____	\$ 40	40		
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 153,947	153,947		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
P. 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.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Willows Care and Rehabilitation Center		2202-C	9/30/2016		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	4,517	4,517		
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. \$	7,250	7,250		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	148,963	148,963		
c. Management Services**		\$				
d. Other (Specify)		\$				
3E. Total Laundry Expenditures (3a + b + c + d)		\$	160,730	160,730		
3F. Laundry Questionnaire						
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
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 laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue 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)				

* 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 3E.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Willows Care and Rehabilitation Center	2202-C	9/30/2016	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	12,450	12,450		
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. \$	226,876	226,876		
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	239,326	239,326		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from	\$	457,743	457,743		
b. Medicine Cabinet Drugs	\$	24,333	24,333		
c. Medical and Therapeutic Supplies	\$	127,490	127,490		
d. Ambulance/Limousine****	\$	6,999	6,999		
e. Oxygen					
1. For Emergency Use	\$				
2. Other****	\$	14,809	14,809		
f. X-rays and Related Radiological Procedures****	\$	24,055	24,055		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory****	\$	57,976	57,976		
i. Recreation	\$	26,928	26,928		
j. Other (Specify)**** See Attached Schedule	\$	71,959	71,959		
5K. Total Resident Care Expenditures (5a - 5j)	\$	812,291	812,291		

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

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

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

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

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

Name of Facility Willows Care and Rehabilitation Center			License No. 2202-C		Report for Year Ended 9/30/2016			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Healthcare Services Group	Drive, Bensalem, PA 19020	<input checked="" type="radio"/>	<input type="radio"/>	Vendor Contracted	Laundry Purchased Services	148,963			19	3b
Healthcare Services Group	Drive, Bensalem, PA 19020	<input checked="" type="radio"/>	<input type="radio"/>	Vendor Contracted	Housekeeping Purchased Services	226,876			20	4b
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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).

Annual Report of Long-Term Care Facility

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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 Cente	2202-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 210,060	210,060				
b. Heat	\$ 76,114	76,114				
c. Light & Power	\$ 142,603	142,603				
d. Water	\$ 33,559	33,559				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$					
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 462,337	462,337				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 4,336	4,336				
b. Building & Building Improvements	\$ 14,072	14,072				
c. Non-Movable Equipment	\$ 21,842	21,842				
d. Movable Equipment	\$ 28,075	28,075				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 68,325	68,325				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,254,003	1,254,003				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 250,831	250,831				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,573,159	1,573,159				

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

Depreciation Schedule

Name of Facility Willows Care and Rehabilitation Center		License No. 2202-C			Report for Year Ended 9/30/2016			Page 23	of 37				
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements													
1. Acquired prior to this report period						S/L	Various	(0)					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		57,818		57,818				4,336					
A-4. Subtotal									4,336				
B. Building and Building Improvements													
1. Acquired prior to this report period		138,052		138,052	1,738	S/L	Various	13,431					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		16,491		16,491				640					
B-4. Subtotal									14,072				
C. Non-Movable Equipment													
1. Acquired prior to this report period		191,317		191,317	58,377	S/L	Various	21,144					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		42,293		42,293				698					
C-4. Subtotal									21,842				
		Is a mileage logbook maintained?		Date of Acquisition									
		Yes	No	Month	Year	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.										S/L	Various		
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						191,125		191,125	76,855	S/L	Various	26,348	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						21,176		21,176				1,726	
D-3. Subtotal													28,075
E. Total Depreciation													68,324

Willows Care and Rehabilitation Center
9/30/2016

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/31/2015	Concrete walkways	57,817.97	10	4,336.35
Total additions for Land Improvements		57,818		4,336
Deletions:				
		0		0
Total deletions for Land Improvements		\$ -		\$ -

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/31/2015	90m rated fire door	1,670.76	20.00	62.65
1/31/2016	Roof repairs	11,858.03	20.00	395.27
2/29/2016	KABA Light-Duty Electronic Pushbutton lockset	865.14	20.00	25.23
12/31/2015	Vinyl plank flooring and cove base	2,097.48	10.00	157.31
Total additions for Building Improvements		\$ 16,491		\$ 640
Deletions:				
		\$ -		\$ -

Total deletions for Building Improvements		\$ -		\$ -

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
6/30/2016	Elastomeric fire pump coupling	2,833.16	10	70.83
6/30/2016	1st install pay on Trane Split System	12,890.00	10	322.25
7/31/2016	Trane Split System	12,890.00	10	214.83
8/31/2016	Day tank controller unit	3,424.47	10	28.54
8/31/2016	Simplex NAC Booster Panel	2,703.42	10	22.53
8/31/2016	Split activator kit	4,682.27	10	39.02
9/30/2016	Tran Split System	2,870.00	10	-
Total additions for Non-Movable Equipment		\$ 42,293		\$ 698
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line C3

0.00

\$ -

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/1/2015	Reversed Sep 2015 Accruals	(6,088.95)		-
10/31/2015	LED HD flat panel TV	348.56	7.00	45.64
10/31/2015	Sales and Use Tax Oct 2015	182.00	7.00	23.83
4/30/2016	Unimac Washer	13,181.02	7.00	784.58
6/30/2016	Sales and Use Tax May 2016	16.00	7.00	0.57
7/31/2016	Sales and Use Tax	75.00	7.00	1.79
7/31/2016	Attendant Bladder Scanner Prob	1,177.31	7.00	28.03
10/31/2015	Maxwell Thomas sofas	6,088.95	10.00	558.15
1/31/2016	3-Quart Food Processor	999.97	10.00	66.66
2/29/2016	Bariatric Parallel Bars, HxW A	1,913.41	10.00	111.62
5/31/2016	Tracer EX2 Wheelchair, Stock,	347.94	10.00	11.60
5/31/2016	Direct Choice Overbed Table	373.17	10.00	12.44

5/31/2016	Tracer EX2 Wheelchair, Stock swingaway footrest	419.88	10.00	14.00
6/30/2016	Panacea Transport Wheelchair,	221.98	10.00	5.55
6/30/2016	Tracer EX2 Wheelchair, Stock,	231.96	10.00	5.80
7/31/2016	Tracer EX2 Wheelchair, Stock,	231.96	10.00	3.87
3/31/2016	Deluxe Shower Chair/Commode	348.84	5.00	34.88
2/29/2016	Logan Office Chair	182.77	10.00	10.66
5/31/2016	Highback mesh chair	196.74	10.00	6.56
9/30/2016	Direct Choice Overbed Table	447.81	10.00	-
9/30/2016	Tracer EX2 Wheelchair and footrest	279.92	10.00	-
Total additions for Movable Equipment		\$ 21,176		\$ 1,726
Deletions:		\$ -		\$ -
Total deletions for Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Willows Care and Rehabilitation Center			2202-C		9/30/2016			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Name of Facility Willows Care and Rehabilitation Cent	License No. 2202-C	Report for Year Ended 9/30/2016	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		90		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of _____				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
SABRA, 101 Sun Ave. NE, Albuquerque, NM 87109	Facility Lease	11/15/10 - 6/30	127 months	1,254,003

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		2202-C	9/30/2016			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 40,508	40,508				
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 40,508	40,508				

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Willows Care and Rehabilitation C		2202-C		9/30/2016		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				40,508	40,508		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 40,508	40,508		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 7,063	7,063		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 133,913	133,913		
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 140,976	140,976		
15. Total All Expenditures (A-13 thru C-14)				\$ 11,900,328	11,900,328		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center				2202-C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 19,142	19,142		
Page 13 - Professional Fees							
5.	13	B-8-c	Resident Care Physicians **	\$			
6.		B-10	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 1,250,059	1,250,059		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1-c	Bad Debts	\$ 164,497	164,497		
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m-2 &	Unallowable Advertising *	\$ 6,371	6,371		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$ 1,043	1,043		
21.			Unallowable Management Fees	\$ 526,044	526,044		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 229,849	229,849		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 2,197,006	2,197,006		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	2	Administrator's salary disallowed	0	19141.70379	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
Total Other Salaries Adjustment			\$ 19,142	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	5	Rehabilitation Services	3120620020	107093.7	0
13	5	Rehabilitation Services	3195620020	997690.88	0
13	9	Speech Therapist	3170620020	52137.96	0
13	10	Occupational Therapist	3105620020	89531.78	0
13	12	Other	3010620020	0	0
13	12	Other	3015620020	0	0
13	12	Respiratory Purchased Servies	3155620020	3604.83	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total Other Fees Adjustments			\$ 1,250,059	\$ -	\$ -
			\$ -		

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m-13	Collection Fees	1020630120	22205.66	0
16	m-8a	Chamber of Commerce	1020630310	0	0
16	m-13	Estimated Accrual	1020660990	-1580.11	0
16	m-13	Fines & Penalties	1020640080	8460	0
16	m-13	Non-recurring Charges	7010800030	0	0
16	m12	0	0	0	0
15	1-a-1	adj workers comp	0	200763.8	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
Total Other A&G Adjustments			\$ 229,849	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center				2202-C	9/30/2016	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,197,006	2,197,006		
Page 20 - Resident Care Supplies***							
27.	20	5-a-2	Prescription Drugs	\$ 457,743	457,743		
28.	20	5-d	Ambulance/Limousine	\$ 6,999	6,999		
29.	20	5-f	X-rays, etc	\$ 24,055	24,055		
30.	20	5-h	Laboratory	\$ 57,976	57,976		
31.			Medical Supplies	\$			
32.	20	5-e-2	Oxygen (non emergency)	\$ 14,809	14,809		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 43,415	43,415		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 100,412	100,412		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 2,902,414	2,902,414		

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

Willows Care and Rehabilitation Center
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5-j	Consolidated Billing	13387.73	3010610300	0
20	5-j	Respiratory Supplies	10404.25	3155630530	0
20	5-j	Respiratory Rental	6739.36	3155660080	0
20	5-i	Cable TV	12883.69	3005660130	allow \$3600
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
Total Other Ancillary Costs			\$ 43,415	\$ -	\$ -
			\$ -		

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14 c1	General liability Insurance Adjust	100412.0101	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
Total Other Adjustments			\$ 100,412	\$ -	\$ -
			\$ -		

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
0	0-Jan		0	0	0
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Willows Care and Rehabilitation Cente	2202-C	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,662,347	7,662,347				
b. Medicaid Room and Board Contractual Allowance **	\$ (3,836,144)	(3,836,144)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 4,912,247	4,912,247				
b. Medicare Room and Board Contractual Allowance **	\$ (1,745,212)	(1,745,212)				
4. a. Private-Pay Residents and Other	\$ 3,061,126	3,061,126				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,050,657)	(1,050,657)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 339,070	339,070				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (120,464)	(120,464)				
c. Prescription Drugs - Non-Medicare	\$ 155,493	155,493				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (54,888)	(54,888)				
2. a. Medical Supplies - Medicare	\$ 2,187	2,187				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (777)	(777)				
c. Medical Supplies - Non-Medicare	\$ 416	416				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (155)	(155)				
3. a. Physical Therapy - Medicare	\$ 1,259,527	1,259,527				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (447,482)	(447,482)				
c. Physical Therapy - Non-Medicare	\$ 395,836	395,836				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (138,123)	(138,123)				
4. a. Speech Therapy - Medicare	\$ 140,479	140,479				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (49,909)	(49,909)				
c. Speech Therapy - Non-Medicare	\$ 58,850	58,850				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (22,266)	(22,266)				
5. a. Occupational Therapy - Medicare	\$ 1,311,026	1,311,026				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (465,778)	(465,778)				
c. Occupational Therapy - Non-Medicare	\$ 411,782	411,782				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (142,699)	(142,699)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 49,501	49,501				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 11,427	11,427				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,696,760	11,696,760				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 318	318				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 3,521	3,521				
V. Total Other Revenue (1 thru 8)	\$ 3,839	3,839				
VI. Total All Revenue (III +V)	\$ 11,700,599	11,700,599				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description		CCNH	RHNS	(Specify)
II-6-a	Medicare Part A	X-Ray	26,004.67	-	0
II-6-a	Medicare Part A	Radiology Service	-	-	0
II-6-a	Medicare Part A	Outpatient Therapy Program	-	-	0
II-6-a	Medicare Part A	Laboratory	47,102.56	-	0
II-6-a	Medicare Part A	Respiratory Therapy & Supplies	1,252.98	-	0
II-6-a	Medicare Part A	Nursing Treatment Supplies	-	-	0
II-6-a	Medicare Part A	Audiology	-	-	0
II-6-a	Medicare Part A	Incontinency	-	-	0
II-6-a	Medicare Part A	Oxygen & Supplies	-	-	0
II-6-a	Medicare Part A	Physician Visit	-	-	0
II-6-a	Medicare Part A	Ambulance	-	-	0
II-6-a	Medicare Part A	Flu Shot	2,418.00	-	0
II-6-a	Contractuals-Medicare	X-Ray	(9,238.88)	-	0
II-6-a	Contractuals-Medicare	Radiology Service	-	-	0
II-6-a	Contractuals-Medicare	Outpatient Therapy Program	-	-	0
II-6-a	Contractuals-Medicare	Laboratory	(16,734.49)	-	0
II-6-a	Contractuals-Medicare	Respiratory Therapy & Supplies	(445.16)	-	0
II-6-a	Contractuals-Medicare	Nursing Treatment Supplies	-	-	0
II-6-a	Contractuals-Medicare	Audiology	-	-	0
II-6-a	Contractuals-Medicare	Incontinency	-	-	0
II-6-a	Contractuals-Medicare	Oxygen & Supplies	-	-	0
II-6-a	Contractuals-Medicare	Physician Visit	-	-	0
II-6-a	Contractuals-Medicare	Ambulance	-	-	0
II-6-a	Contractuals-Medicare	Flu Shot	(859.06)	-	0
Total Other Resident Revenue - Medicare			\$ 49,501	\$ -	\$ -
			\$ (0)		

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description		CCNH	RHNS	(Specify)
II-6-b	Medicaid	X-Ray	-	-	-
II-6-b	Medicaid	Radiology Service	-	-	-
II-6-b	Medicaid	Outpatient Therapy Program	-	-	-
II-6-b	Medicaid	Laboratory	-	-	-
II-6-b	Medicaid	Respiratory Therapy & Supplies	-	-	-
II-6-b	Medicaid	Nursing Treatment Supplies	-	-	-
II-6-b	Medicaid	Audiology	-	-	-
II-6-b	Medicaid	Incontinency	-	-	-
II-6-b	Medicaid	Oxygen & Supplies	-	-	-
II-6-b	Medicaid	Physician Visit	-	-	-
II-6-b	Medicaid	Ambulance	-	-	-
II-6-b	Medicaid	Flu Shot	-	-	-
II-6-b	Contractuals Medicaid	X-Ray	-	-	-
II-6-b	Contractuals Medicaid	Radiology Service	-	-	-
II-6-b	Contractuals Medicaid	Outpatient Therapy Program	-	-	-
II-6-b	Contractuals Medicaid	Laboratory	-	-	-
II-6-b	Contractuals Medicaid	Respiratory Therapy & Supplies	-	-	-
II-6-b	Contractuals Medicaid	Nursing Treatment Supplies	-	-	-
II-6-b	Contractuals Medicaid	Audiology	-	-	-
II-6-b	Contractuals Medicaid	Incontinency	-	-	-
II-6-b	Contractuals Medicaid	Oxygen & Supplies	-	-	-

II-6-b	Contractuals Medicaid	Physician Visit	-	-	-
II-6-b	Contractuals Medicaid	Ambulance	-	-	-
II-6-b	Contractuals Medicaid	Flu Shot	-	-	-
II-6-b	Private and Other	X-Ray	5,079.22	-	-
II-6-b	Private and Other	Radiology Service	-	-	-
II-6-b	Private and Other	Outpatient Therapy Program	-	-	-
II-6-b	Private and Other	Laboratory	11,783.46	-	-
II-6-b	Private and Other	Respiratory Therapy & Supplies	535.29	-	-
II-6-b	Private and Other	Nursing Treatment Supplies	-	-	-
II-6-b	Private and Other	Audiology	-	-	-
II-6-b	Private and Other	Incontinency	-	-	-
II-6-b	Private and Other	Oxygen & Supplies	-	-	-
II-6-b	Private and Other	Physician Visit	-	-	-
II-6-b	Private and Other	Ambulance	-	-	-
II-6-b	Private and Other	Flu Shot	-	-	-
II-6-b	Private and Other	Capitation Contracts	-	-	-
II-6-b	Contractuals-Non-Medicaid	X-Ray	(1,743.32)	-	-
II-6-b	Contractuals-Non-Medicaid	Radiology Service	-	-	-
II-6-b	Contractuals-Non-Medicaid	Outpatient Therapy Program	-	-	-
II-6-b	Contractuals-Non-Medicaid	Laboratory	(4,044.38)	-	-
II-6-b	Contractuals-Non-Medicaid	Respiratory Therapy & Supplies	(183.73)	-	-
II-6-b	Contractuals-Non-Medicaid	Nursing Treatment Supplies	-	-	-
II-6-b	Contractuals-Non-Medicaid	Audiology	-	-	-
II-6-b	Contractuals-Non-Medicaid	Incontinency	-	-	-
II-6-b	Contractuals-Non-Medicaid	Oxygen & Supplies	-	-	-
II-6-b	Contractuals-Non-Medicaid	Physician Visit	-	-	-
II-6-b	Contractuals-Non-Medicaid	Ambulance	-	-	-
II-6-b	Contractuals-Non-Medicaid	Flu Shot	-	-	-
			-	-	-
Total Other Resident Revenue			\$ 11,427	\$ -	\$ -
			\$ (0)		

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
Pg 30 line 1	430055	Interest On Overdue Accounts	317.86	0	0
0	0	0	-	0	0
0	0	0	-	0	0
Total Interest Income			\$ 318	\$ -	\$ -
			\$ (0)		

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)	
Pg 30 line 1	DONATION FOR FACILITY	430060	1,510.55	-	-
Pg 30 line 1	MEDICAL RECORDS	0	2,010.45	-	-
Pg 30 line 1	0	0	-	-	-
Pg 30 line 1	0	0	-	-	-
Pg 30 line 1	0	0	-	-	-
Pg 30 line 1	0	0	-	-	-
Total Other Revenue			\$ 3,521	\$ -	\$ -
			\$ -		

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	4,227
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,153,161
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	16,301
4. Inventories			\$	42,118
5. Prepaid Expenses			\$	68,848
a. Prepaid Expenses	4,797			
b. Prepaid Property Tax	58,183			
c. Prepaid Personal Property Tax				
d. Prepaid Personal Property Tax	5,868			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,284,654
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	57,818		
	Accum. Depreciation	4,336	Net	53,482
3. Buildings	*Historical Cost	154,544		
	Accum. Depreciation	15,810	Net	138,734
4. Leasehold Improvements	*Historical Cost			
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	233,610		
	Accum. Depreciation	80,219	Net	153,391
6. Movable Equipment	*Historical Cost	212,301		
	Accum. Depreciation	104,930	Net	107,371
7. Motor Vehicles	*Historical Cost			
	Accum. Depreciation		Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	452,978

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$ 1,737,632	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	
I/C Due to/Due From Owned			(3,697,987)	
I/C Due to/Due From Multicare				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ (3,697,987)	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ (1,960,354)	

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of	
Willows Care and Rehabilitation Center	2202-C	9/30/2016	33	37	
Account			Amount		
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable			\$	466,717	
2. Notes Payable (<i>itemize</i>)			\$		

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>)			\$	205,537	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$		
6. Accrued Payroll Taxes Payable			\$	817	
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>)			\$	457,092	
Accrued Provider/Bed Tax		107,202	Accr Gross Rec Tax-FY	14,040	
A/R Credit Gross Up Liability		118,970	Deferred Revenue	34,553	
Accr Exp Water and Sewer		10,258	Accr Exp Suspense	(289)	
Accr Exp Other		171,976	Accr Sales and Use Tax	382	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	1,130,163	

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Willows Care and Rehabilitation Center		License No. 2202-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,130,163	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender		Purpose	Amount	Date Due	
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)					
LT Debt-Financing Obligation		224,267	\$ 224,267		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 224,267					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 1,354,430					

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

Name of Facility	License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,115,055)
6. Gain or Loss for Period			\$	(199,732)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	(3,314,787)
C. Total Reserves and Net Worth			\$	(3,314,787)
D. Total Liabilities, Reserves, and Net Worth			\$	(1,960,357)

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Willows Care and Rehabilitation Center	2202-C	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(3,115,058)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,700,599
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,900,328
D. Net Income or Deficit			\$	(199,729)
E. Balance			\$	(3,314,787)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/16	\$	(3,314,787)

I. Preparer's/Reviewer's Certification

Name of Facility Willows Care and Rehabilitation Center	License No. 2202-C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Thomas Farnan Title -Sr. Director of Reimbursement				
Address Address			Phone Number	
200 Brickstone Square, Andover, MA 01810			978-247-5029	