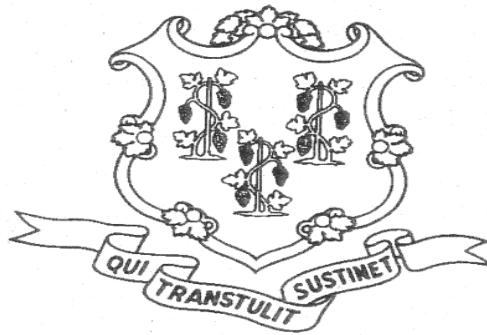


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Whitney Center	
Address (No. & Street, City, State, Zip Code) 200 Leeder Hill Dt.	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> Other
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 985-C	RHNS	Other	Medicare Provider 075290
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Medicaid Provider Numbers:	CCNH 1238356	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) Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020	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 Whitney Center [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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) Margaret Joyce		Printed Name (Owner) Michael Rambarose (CEO)	
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public			

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Whitney Center	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 200 Leeder Hill Dt.				
Report Prepared By Anne Matist	Phone Number 203-848-2661		Date 2/15/2021	
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid	\$ 430,165	430,165		
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$ 32,545	32,545		
4. Nursing wages paid	\$ 1,264,087	1,264,087		
5. All other wages paid	\$ 964,087	964,087		
6. Total Wages Paid	\$ 2,690,884	2,690,884		
7. Total salaries paid	\$ 1,167,930	1,167,930		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 3,858,814	3,858,814		

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 203-281-6745	Report for Year Ended 9/30/2020	Page 2	
Name of Facility (as shown on license) Whitney Center		Address (No. & Street, City, State, Zip) 200 Leeder Hill Dt.		
License Numbers:	CCNH 985-C	RHNS	Other	
Medicare Provider No. 075290				
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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 Margaret Joyce		Nursing Home Administrator's License No.:	000980	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Partners/Members

General Information and Questionnaire

Corporate Owners

General Information and Questionnaire

Individual Proprietorship

General Information and Questionnaire

Related Parties*

Name of Facility Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020			Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?				<input type="radio"/> Yes <input checked="" type="radio"/> 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?				<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the following information:			
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**			
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* 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 Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total *** 29,590

* 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 Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020	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 Marcum, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Warf Dr., 12th Floor, New Haven, CT 06511
--	---

Services Provided by This Firm (*describe fully*)

1	annual audit, preparation of 990 and 5500, and general consulting services related to accounting	\$ 80,083
2		\$
3		\$
4		\$
Charge for Services Provided		
		\$ 80,083

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

Yes No 15 1d Accounting and Audit Expense

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Wiggins & Dana, LLP	(203)498-4400
2 Murtha Cullina	(230)772-7700
3	
4	
5	

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

Address (Av. & Street, City, State, Zip Code)
1 PO Box 1832, New Haven, CT 06508
2 265 Church St., New Haven, CT 06510
3
4
5

Services Provided by This Firm (*describe fully*)

1	General Counsel	\$ 19,326
2	Bons Issue Consultants	\$ 916
3		\$
4		\$
5		\$
		Charge for Services Provided
		\$ 20,241

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

15 1e Legal Expenses

Schedule of Resident Statistics

Name of Facility Whitney Center			License No. 985-C				Report for Year Ended 9/30/2020				Page 8	of 37
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Other	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Other	Total	CCNH	RHNS	Other
1. Certified Bed Capacity					59	59						
A. On last day of PREVIOUS report period	59	59										
B. On last day of THIS report period	59	59							59	59		
2. Number of Residents					46	46						
A. As of midnight of PREVIOUS report period	46	46										
B. As of midnight of THIS report period	46	46							46	46		
3. Total Number of Days Care Provided During Period					2,281	2,281			795	795		
A. Medicare	3,076	3,076										
B. Medicaid (Conn.)	3,227	3,227			2,347	2,347			880	880		
C. Medicaid (other states)												
D. Private Pay	4,491	4,491			3,422	3,422			1,069	1,069		
E. State SSI for RCH												
F. Other (Specify) Lifecare & Hospice	5,136	5,136			3,545	3,545			1,591	1,591		
G. Total Care Days During Period (3A thru F)	15,930	15,930			11,595	11,595			4,335	4,335		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	15,930	15,930			11,595	11,595			4,335	4,335		

Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?

 Yes No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other		
				(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.

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR
No. of Residents	10	7		29				
Per Diem Rate								
a. One bed rm.	472.00	236.91		514.00				
b. Two bed rms.	472.00	236.91		472.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	Other
		9,296	9,296		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		6,197	6,197		
2. Restorative Treatments					
C. Other		193	193		
D. Total Physical Therapy Treatments		15,686	15,686		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		456	456		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		365	365		
2. Restorative Treatments					
C. Other					
D. Total Speech Therapy Treatments		821	821		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		1,914	1,914		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		5,884	5,884		
2. Restorative Treatments					
C. Other		4	4		
D. Total Occupational Therapy Treatments		7,802	7,802		

Report of Expenditures - Salaries & Wages

Name of Facility Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020		Page 10	of 37
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No					
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)	96,527	709			
2. Administrator(s) (Complete also Sec. III of Schedule A1)	160,874	2,183			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	446,806	16,227			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor	138,640	5,099			
c. Dietary Workers	429,343	30,397			
6. Housekeeping Service					
a. Head Housekeeper	2,477	117			
b. Other Housekeeping Workers	32,095	2,447			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	12,359	232			
b. Other Maintenance Workers	18,940	717			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers					
9. Barber and Beautician Services	11,517	564			
10. Protective Services	32,264	1,994			
11. Accounting Services					
a. Head Accountant	56,989	730			
b. Other Accountants	128,738	4,735			
12. Professional Care of Residents					
a. Directors and Assistant Director of Nurses	101,434	1,928			
b. RN					
1. Direct Care	397,179	11,567			
2. Administrative**	453,354	11,203			
c. LPN					
1. Direct Care	267,733	9,038			
2. Administrative**					
d. Aides and Attendants	835,191	46,687			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	74,056	2,872			
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	67,446	2,292			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	94,852	2,651			
A-13. Total Salary Expenditures	3,858,813	154,388			

* 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)

Schedule of Other Fees (Page 13)

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

Name of Facility Whitney Center			License No. 985-C		Report for Year Ended 9/30/2020			Page 11	of 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	Other							
Section I - Operators/Owners										
Michael Rambarose	96,527				CEO	709		Whitney Center Continuing Care Retirement Community	1,474	200,811
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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**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	
Whitney Center			985-C		9/30/2020			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	Other							
Section III - Administrators***										
Margaret Joyce	160,874					2,183				
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 Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020		Page 13	of 37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	12,155	323			
2. Dentist					
3. Pharmacist	7,910	85			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	317,304	4,673			
b. Other	940	47			
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	77,348	208			
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	16,805	236			
b. Other					
10. Occupational Therapist					
a. Resident Care	127,747	3,778			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care	3,328	64			
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	230,093				
B-13 Total Fees Paid in Lieu of Salaries	793,629	9,413			

* 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*

* 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	
Whitney Center	985-C	9/30/2020	15	37	
Item		Total	CCNH	RHNS	Other
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	104,483	104,483		
2. Disability Insurance	\$	24,779	24,779		
3. Unemployment Insurance	\$	48,613	48,613		
4. Social Security (F.I.C.A.)	\$	252,809	252,809		
5. Health Insurance	\$	348,714	348,714		
6. Life Insurance (employees only) (not-owners and not-operators)	\$	7,420	7,420		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$	56,358	56,358		
8. Uniform Allowance	\$	1,841	1,841		
9. Other (Specify) See Attached Schedule	\$	88,945	88,945		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$	44,370	44,370		
e. Legal (Services should be fully described on Page 7)	\$	6,570	6,570		
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$	78,981	78,981		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	2,069	2,069		
2. Cellular Phones	\$	4,333	4,333		
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$				
Subtotal	\$	1,070,286	1,070,286		

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Other
Accrued Bonuses	\$ 21,635		
FSA Administration	\$ 420		
Tuition Assistance	\$ 778		
EAP/Occupational Health	\$ 5,750		
Pre-Employment Expense	\$ 6,366		
Accrued PTO	\$ 31,792		
Employee Relations	\$ 22,204		
Total	\$ 88,945	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	Other
Total	\$ -	\$ -	\$ -

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

Name of Facility Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020		Page 16	of 37
Item		Total	CCNH	RHNS	Other
	<i>Subtotals Brought Forward:</i>	1,070,286	1,070,286		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 19,770	19,770			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 10,839	10,839			
5. Education Expenses Related to Seminars and Conventions	\$ 16,151	16,151			
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>)	\$ 613	613			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** 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)***	\$ 609	609			
7. Postage	\$ 2,415	2,415			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,211	9,211			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 2,159	2,159			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 85,596	85,596			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 98,550	98,550			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 1,316,198	1,316,198			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Other
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Other
Total Other Advertising	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Other
Dues to Professional Organizations	\$ 9,211		
Total Dues	\$ 9,211	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Other
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
Licenses Fees	\$ 12,590		
Software	\$ 73,380		
Bank Charges	\$ 12,580		
Total Other Administrative and General	\$ 98,550	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Whitney Center	985-C	9/30/2020	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Center	985-C	9/30/2020	18	37
Item	Total	CCNH	RHNS	Other
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 332,170	332,170		
2. Non-Food Supplies	\$ 46,514	46,514		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____			
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 378,684	378,684		
2E. Dietary Questionnaire	Total	CCNH	RHNS	Other
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 Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020		Page 19	of 37
Item		Total	CCNH	RHNS	Other
3. Laundry					
a. In-House Processing*	Lbs.	139,204	139,204		
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	10,420	10,420		
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. \$	3,010	3,010		
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify)	\$				
3D. Total Laundry Expenditures (3a + b + c)	\$	13,430	13,430		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Center	985-C	9/30/2020		20	37
Item		Total	CCNH	RHNS	Other
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	19,589	19,589		
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel				
	Amt. \$	19,124	19,124		
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	38,713	38,713		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Omnicare	\$	181,191	181,191		
b. Medicine Cabinet Drugs	\$	5,356	5,356		
c. Medical and Therapeutic Supplies	\$	128,981	128,981		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$	13,775	13,775		
2. Other***	\$	2,996	2,996		
f. X-rays and Related Radiological Procedures***	\$	4,871	4,871		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	11,107	11,107		
i. Recreation	\$	22,621	22,621		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** See Attached Schedule	\$				
5M. Total Resident Care Expenditures (5a - 5j)	\$	370,897	370,897		

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

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

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

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

Schedule of Other Resident Care

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

Name of Facility Whitney Center				License No. 985-C	Report for Year Ended 9/30/2020			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	Other	Pg
									Line
AR Solutions	PO Box 492 Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>		3rd Party Billing Contraactor	17,970			15 1d
CT Computer Service	Box 35 Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		software licensing and support	24,325			16 1m11
M&O Corporation	164 Alex St. Bridgeport, CT 06607	<input type="radio"/>	<input checked="" type="radio"/>		HVAC Maintenance and repair	10,872			22 6a
Marcum LLP	Floor New Haven, CT 06511	<input type="radio"/>	<input checked="" type="radio"/>		Audit, 990 and 5500 prep	25,995			15 1d
Matrixcare	PO Box 1414 Minneapolis, MN 55480	<input type="radio"/>	<input checked="" type="radio"/>		software licensing and support	11,826			16 1m13
Northeast Medical Group	PO Box 415126 Boston, MA 02241	<input type="radio"/>	<input checked="" type="radio"/>		Medical Director	77,148			13 B8a
Quest Diagnostics	PO Box 844217 Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>		Lab Services	11,107			20 5h
Varsha Trehan	15 South Branford Rd. Wallingford, CT 06492	<input type="radio"/>	<input checked="" type="radio"/>		Dietitian	12,155			13 B1
Trinity Rehabilitation Services	510 Washington Ave. Gled Dale, WV 26038	<input type="radio"/>	<input checked="" type="radio"/>		Thearpy services	652,873			13 var
		<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 Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	Other	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	42,559	42,559			
b. Heat	\$	6,943	6,943			
c. Light & Power	\$	35,076	35,076			
d. Water	\$	14,068	14,068			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	105,730	105,730			
f. Other <i>(itemize)</i>	\$	915	915			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	205,291	205,291			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$	636	636			
b. Building & Building Improvements	\$	167,261	167,261			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	46,405	46,405			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	214,302	214,302			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$	93,692	93,692			
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	93,692	93,692			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$	111,783	111,783			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	8,185	8,185			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	427,961	427,961			

* 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

Depreciation Schedule

Name of Facility Whitney Center				License No. 985-C			Report for Year Ended 9/30/2020				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				305,523		305,523	208,134	SL	Various	11,954			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal											11,954		
B. Building and Building Improvements													
1. Acquired prior to this report period				124,738,555		124,738,555	46,921,932	SL	Various	4,091,722			
2. Disposals (attach schedule)				7,012		7,012	2,873	SL	Various	4,139			
3. Acquired during this report period (attach schedule)				1,688,332		1,688,332		SL	Various	72,997			
B-4. Subtotal											4,168,858		
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
D. Movable Equipment	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
	Yes	No	Month	Year									
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2014 Ford F550	x		10	2017	44,833	4,483	40,350	9,667	SL	96			
b. 2017 Ford F350	x		10	2017	52,543	5,254	47,288	11,329	SL	96			
c. 2000 Lincoln Town Car	x		4	2004	20,503	2,249	18,254	18,254	SL				
d. 2016 Isuzu NPR	x				42,099	4,210	37,889	11,367	SL	120	3,789		
2. Movable Equipment													
a. Acquired prior to this report period					5,213,296		5,213,296	3,682,537	SL	Various			
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)					62,322								
D-3. Subtotal											8,482		
E. Total Depreciation											283,335		
											4,464,147		

Schedule of Land Improvements Acquired during this report period

***Ties to Page 23, Line A3**

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

***Ties to Page 23, Line B3**

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

***Ties to Page 23, Line C3**

**Ties to Page 23, Line C3

Schedule of Movable Equipment Acquired during this report period

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Whitney Center			License No. 985-C		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. 2009 Bond Deferred Financing Write	12	2009	30 years	2,805,525	932,548	SL		1,872,977	
2. 2019 Bond Premium	10	2019	30 years	(4,808,204)		SL		(160,273)	
3. 2019 Bond Financing	10	2019	30 years	1,548,195		SL		48,425	
B-4. Subtotal									1,761,129
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									1,761,129

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased	07/01/77			
2. Date Structure Completed	07/01/79			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure	07/01/79			
5. Total Licensed Bed Capacity	59			
6. Square Footage	459,658			
7. Acquisition Cost				
a. Land	633,000			
b. Building				

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	fixed bonds			
b. Date Mortgage Obtained	10/25/19			
c. Interest Rate for the Cost Year	385.00%			
d. Term of Mortgage (number of years)	30			
e. Amount of Principal Borrowed	55,595,000			
f. Principal balance outstanding as of <u>9/30/2020</u>	55,595,000			

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

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 Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020			Page 26	of 37
Item		Total	CCNH	RHNS	Other	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$ 192263.47	192,263			
Name of Lender US Bank Trustee		Rate 3.85%				
Address of Lender 225 Asylum St., 23rd Floor, Hartford, CT 06103						
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)		\$ 192,263	192,263			

(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 9/30/2020			Page 27	of 37
Item			Total	CCNH	RHNS	Other
Subtotals Brought Forward:			192,263	192,263		
12. C. Movable Equipment						
1. Automotive Equipment			\$			
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)			\$ 61,695	61,695		
A. Item	Rate	Amount				
Computer Equipment	5.20%	577,283				
Lender						
Hewlett Packard						
Address of Lender						
PO Box 402582, Atlanta, GA 30384						
B. Item	Rate	Amount				
Payroll Protection Loan	1.00%	2,250,000				
Lender						
SBA						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$ 61,695	61,695		
12. D. Other Interest Expense (Specify)			\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$ 253,958	253,958		
14. Insurance						
a. Insurance on Property (buildings only)			\$ 17,114	17,114		
b. Insurance on Automobiles			\$ 2,103	2,103		
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)			\$ 8,704	8,704		
2. Fire and Extended Coverage			\$ 3,740	3,740		
3. Other (Specify)			\$ 7,407	7,407		
D&O, Fiduciary						
14d. Total Insurance Expenditures (14a + b + c)			\$ 39,067	39,067		
15. Total All Expenditures (A-13 thru C-14)			\$ 7,696,641	7,696,641		

D. Adjustments to Statement of Expenditures

Name of Facility Whitney Center			License No. 985-C	Report for Year Ended 9/30/2020		Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
<i>Page 10 - Salaries and Wages</i>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<i>Page 13 - Professional Fees</i>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<i>Pages 15 & 16 - Administrative and General</i>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
<i>Page 18 - Dietary Expenditures</i>							
24.			Meals to employees, guests and others who are not residents	\$			
<i>Page 19 - Laundry Expenditures</i>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<i>Page 20 - Housekeeping Expenditures</i>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)			\$				

* 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	Other
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Other
Total Other A&G Adjustments			\$ -	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

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

Name of Facility Whitney Center			License No. 985-C	Report for Year Ended 9/30/2020		Page 29	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
			Subtotals Brought Forward	\$			
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
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.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$			

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

Schedule of Other Ancillary Costs

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30	of 37
Item		Total	CCNH	RHNS	Other	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 1,436,370	1,436,370				
b. Medicaid Room and Board Contractual Allowance **	\$ (658,315)	(658,315)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,511,043	1,511,043				
b. Medicare Room and Board Contractual Allowance **	\$ 185,902	185,902				
4. a. Private-Pay Residents and Other	\$ 4,995,885	4,995,885				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,960,958)	(1,960,958)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 141,807	141,807				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (141,807)	(141,807)				
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 7,061	7,061				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (7,061)	(7,061)				
c. Medical Supplies - Non-Medicare	\$ 48,588	48,588				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (10,553)	(10,553)				
3. a. Physical Therapy - Medicare	\$ 573,447	573,447				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (241,287)	(241,287)				
c. Physical Therapy - Non-Medicare	\$ (1,447)	(1,447)				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 32,511	32,511				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (16,070)	(16,070)				
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 301,784	301,784				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (232,153)	(232,153)				
c. Occupational Therapy - Non-Medicare	\$ 26	26				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (90)	(90)				
6. a. Other (<i>Specify</i>) - Medicare	\$ (99,438)	(99,438)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 16,279	16,279				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 5,881,524	5,881,524				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 64	64				
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$ 2,420	2,420				
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 296	296				
V. Total Other Revenue (1 thru 8)	\$ 2,780	2,780				
VI. Total All Revenue (III +V)	\$ 5,884,304	5,884,304				

* 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	Other
30.II6a	Medicare Lab Services	\$ 30,275		
	Medicare Imaging Services	\$ 2,532		
	Med A Ancillary Discount	\$ (32,807)		
	Med A Discount Variance	\$ (53,626)		
	Flu Vaccine and Admin	\$ 19,221		
	Med B Discount	\$ (65,033)		
Total Other Resident Revenue - Medicare		\$ (99,438)	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	Other
30.II6b	Private Lab Services	\$ 206		
	Misc	\$ 651		
	Supplemental Insurance Contract Allowance	\$ 17,276		
	Worker's Comp Discount	\$ (1,854)		
Total Other Resident Revenue		\$ 16,279	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	Other
Total Interest Income		\$ -	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Other
	Non-medical Transportation	\$ 296		
Total Other Revenue		\$ 296	\$ -	\$ -

G. Balance Sheet

Name of Facility Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020	Page 31	of 37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$ 6,221,528	
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 986,998	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$ 16,191	
4. Inventories			\$ 140,351	
5. Prepaid Expenses			\$ 200,760	
a. Insurance		78,429		
b. Software		48,858		
c. Employee Benefits		32,482		
d. See Schedule		40,991		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$ 961,142	
See Schedule		961,142		
A-9. Total Current Assets (Lines A1 thru 8)			\$ 8,526,970	
B. Fixed Assets				
1. Land			\$ 496,222	
2. Land Improvements	*Historical Cost	305,523	\$ 85,435	
	Accum. Depreciation	220,088	Net	
3. Buildings	*Historical Cost	126,433,899	\$ 75,343,109	
	Accum. Depreciation	51,090,790	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation		Net	
6. Movable Equipment	*Historical Cost	5,275,618	\$ 1,324,489	
	Accum. Depreciation	3,951,129	Net	
7. Motor Vehicles	*Historical Cost	240,504	\$ 104,458	
	Accum. Depreciation	136,046	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$ 1,799,142	
See Schedule		1,799,142		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$ 79,152,855	

* 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

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

Page Ref	Line Ref	Description	
		Restricted Cultural Arts	\$ 83,597
		Restricted Staff Development	\$ 50,813
		Restricted Employee Emergency Fund	\$ 1,000
		Restricted Benevolence Fund	\$ 299,562
		Board Restricted Investment Fund	\$ 526,170
Total Other Current Assets (Itemize)			\$ 961,142

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

Page Ref	Line Ref	Description	
		Intangible - Software	\$ 620,544
		Intangible - Partnership Interest	\$ 221,250
		Construction in Progress	\$ 1,573,518
		Software Amortization	-616170
Total Other Other Fixed Assets (Itemize)			\$ 1,799,142

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Debt Service Reserve	\$ 3,761,881
		Debt Service Fund	\$ 696,833
		Deferred Development Costs	\$ 414,280
Total Other Assets			\$ 4,872,994

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
		Refundable Entry Fees	\$ 13,939,098
		Wait List Deposits	\$ 110,500
		Community AL Apartment Deposits	\$ 20,070
Total Other Current Liabilities (Itemize)			\$ 14,069,668

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2020	32 37
Account		Amount	
		Total Brought Forward:	\$ 87,679,825
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 (itemize)			\$
6. Loans to Owners or Related Parties (itemize)			\$
Name and Address	Amount	Loan Date	
7. Other Assets (itemize)			\$ 18,132,592
Long-term Investments	5,756,667		
Capital Project Fund	7,502,931		
See Schedule	4,872,994		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 18,132,592
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 105,812,417

* 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
Whitney Center	985-C	9/30/2020	33	37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 1,109,860
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>)				\$ 1,153,324
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$
6. Accrued Payroll Taxes Payable				\$ 80,823
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>)				\$ 705,479
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (<i>itemize</i>)				\$ 1,315,448
Refunds Payable		4,874	Accrued Self-insured Me	149,542
Sales Tax Payable		1,379	Accrued Property Taxes	547,354
Accrued Pension & 401K		149,551	Accrued Audit Fee	67,684
Accrued Unemployment		67,404	See Schedule	327,660
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 4,364,934

* 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 Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			4,364,934	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$	
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable			\$ 58,743,161	
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>)			\$ 54,317,662	
Payroll Protection Loan			2,250,000	
Long-term Portion Capital Lease			11,055	
Deferred Income - Entry Fees			37,986,939	
See Schedule			14,069,668	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 113,060,823	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 117,425,757	

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

Name of Facility	License No.	Report for Year Ended	Page of
		9/30/2020	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			\$ (11,379,643)
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$ (233,696)
7. Total Net Worth			\$ (11,613,339)
C. Total Reserves and Net Worth			\$ (11,613,339)
D. Total Liabilities, Reserves, and Net Worth			\$ 105,812,418

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of			
Whitney Center	985-C	9/30/2020	36	37			
Account				Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ (11,379,643)			
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 22,003,304			
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 22,237,000			
D. Net Income or Deficit				\$ (233,696)			
E. Balance				\$ (11,613,339)			
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 (No., City, State, Zip)	Title	Amount					
2. Other Withdrawings (<i>Specify</i>)				\$			
Purpose	Amount						
3. Total Deductions				\$			
H. Balance at End of Period				\$ (11,613,339)			

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Center	License No. 985-C	Report for Year Ended 9/30/2020	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 checked="" type="checkbox"/> Other		

Preparer/Reviewer Certification

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.

Signature of Preparer	Title	Date Signed
Printed Name of Preparer		
Anne Maitst		
Address Address 200 Leeder Hill Dr., Hamden, CT 06517		Phone Number 203-848-2661
Contacted Person Regarding Additional Information Needed Regarding This Report Anne Matist		Phone Number 203-848-2661
Contact Email Address matista@whitneycenter.com		