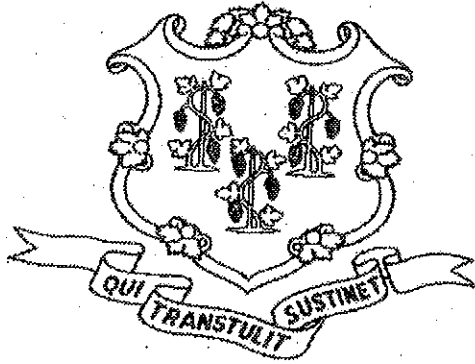


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	
Address (No. & Street, City, State, Zip Code) 2798 Whitney Ave, Hamden, CT 06518	
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 3/27/2015	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2411	RHNS	(Specify)	Medicare Provider 07-5246
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
----------------------------	------	------	---------

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)	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2015	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Whitney Manor Operating Company, LLC [facility name], for the cost report period beginning March 27, 2015 and ending September 30, 2015, 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)			Printed Name (Owner)		
Terrance Brennan					
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
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Whitney Manor Operating Company, LLC		Period Covered:	From 3/27/2015	To 9/30/2015
Address of Facility 2798 Whitney Ave, Hamden, CT 06518				
Report Prepared By Laydon and Company, LLC		Phone Number 203-799-1040	Date	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

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 203-288-6230	Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Whitney Manor Operating Company, LLC		Address (No. & Street, City, State, Zip) 2798 Whitney Ave, Hamden, CT 06518		
License Numbers:	CCNH 2411	RHNS	(Specify)	Medicare Provider No. 07-5246
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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
The operations and operating assets of Whitney Manor Convalescent Center, Inc. were acquired by Whitney Manor Operating Company, LLC (an entity unrelated to the former owner).				
Administrator				
Name of Administrator Terrance Brennan		Nursing Home Administrator's License No.:	001091	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2015	Page 3	of 37
Legal Name of Partnership/LLC Whitney Manor Operating Company, LLC		Business Address 2798 Whitney Ave, Hamden, CT 06518		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
Giorgio Mayer	2798 Whitney Ave, Hamden, CT 06518	Member		50	
Michael Bartolotta	2798 Whitney Ave, Hamden, CT 06518	Member		15	
Joseph Rabinowitz	2798 Whitney Ave, Hamden, CT 06518	Member		15	
Sheila Finkelstein	2798 Whitney Ave, Hamden, CT 06518	Member		7.5	
Aaron Sodden	2798 Whitney Ave, Hamden, CT 06518	Member		7.5	
Calvin Moffie	2798 Whitney Ave, Hamden, CT 06518	Member		5	

General Information and Questionnaire Corporate Owners

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2015	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	

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

Names of Stockholders Owning at Least 10% of Shares	Business Address	Title	No. Shares Held by Each

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2015	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information
Related Information

Name of Facility	License No.	Report
Whitney Manor Operating Company, LLC	2411	9/30/2

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association Yes

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?

Also Provides

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-5 Rev. 9/2002

General Information

Basis for Allocation

Name of Facility	License No.
Whitney Manor Operating Company, LLC	2411

If the facility is licensed as CDH and/or RCH or provides A I
must be allocated to CCNH and RHNS as follows:

Item	
Dietary	N
Laundry	N
Housekeeping	N
	N
Nursing	e
	R
	A
Direct Resident Care Consultants	N
	s
Maintenance and operation of plant	S
Property costs (depreciation)	S
Employee health and welfare	G
Management services	A

State of Connecticut

Annual Report of Long-Term Care Facilities

CSP-6 Rev. 9/2002

**General Information
Leases (Excluding**

Operating Leases - Include all long-term leases for motor vehicles and equipment
should not be included in these amounts.

Name of Facility

License No.

Whitney Manor Operating Company, LLC

2411

Related * to

Owners,

Operators,

Officers

Yes No

Description of

Northstar Leasing, PO Box 4505, Burlington, VT 05406

Laundry Equipment

Navatis Leasing, Box 935204, Atlanta, GA 31193

Copiers

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

General Information

Accounting

Name of Facility	License No.	Report of
Whitney Manor Operating Company	2411	9/3

The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address
1 Laydon and Company, LLC	PO

2

3

4

Services Provided by This Firm (describe fully)

1 Monthly financial statement preparation

2

3

4

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-8 Rev. 9/2002

Schedule of Res

Name of Facility

Whitney Manor Operating Company, LLC

License No.

2411

Total	Total
Total All	Total
Levels	Level
CCNH	RHNS
Level	Level
	(Spec

1. Certified Bed Capacity

A. On last day of PREVIOUS report period

150 150

B. On last day of THIS report period

150 150

2. Number of Residents

A. As of midnight of PREVIOUS report period

134 134

B. As of midnight of THIS report period

134 134

3. Total Number of Days Care Provided During Period

A. Medicare

3,543 3,543

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident

Name of Facility	License No.
Whitney Manor Operating Company, LLC	2411

4. Were there any changes in the certified bed capacity during the report year?

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds			
	CCNH	RHNS	(Specify)	Lost			G
	(1)	(2)	(3)	(1)	(2)	(3)	(1)

5. If there was any change in certified bed capacity during the report year, provide the following information:

RESIDENT DAYS for 90 days following the change.

Change in Resident Days

1st change

2nd change

3rd change

4th change

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

Medicare

Medicaid

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditure

Name of Facility	License No.
Whitney Manor Operating Company, LLC	2411
Are time records maintained by all individuals receiving compensation?	
Item	CCNH
A. Salaries and Wages*	
1. Operators/Owners (Complete also Sec. I of Schedule A 1)	
2. Administrator(s) (Complete also Sec. III of Schedule A 1)	59,5
3. Assistant Administrator (Complete also Sec. IV of Schedule A 1)	37,4
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	181,3
5. Dietary Service	
a. Head Dietitian	11,3
b. Food Service Supervisor	17,7
c. Dietary Workers	219,9
6. Housekeeping Service	
a. Head Housekeeper	36,4
b. Other Housekeeping Workers	183,3
7. Repairs & Maintenance Services	
a. Engineer or Chief of Maintenance	
b. Other Maintenance Workers	49,0
8. Laundry Service	
a. Supervisor	
b. Other Laundry Workers	48,6
9. ...	10,0

Whitney Manor Operating Company, LLC

9/30/2015

Schedule of Other Salaries and Wages (Page 10)

Position	\$	CC
Medical Records	\$	40,442

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for
Assistant Administrators a

Name of Facility	License No.	Salary Paid	Fringe Benefits and/or Other	Payments	Full D
Whitney Manor Operating Company, LLC	2411				Service

Section I - Operators/Owners

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for

Assistant Administrators a

Name of Facility (as licensed)	License No.	Salary Paid	Fringe Benefits and/or Other Payments	Full D Service
Whitney Manor Operating Company, LLC	2411			

Section III - Administrators***

Joann Vuolo	25,487	CCNH	RHNS	(Specify)	Health Insurance	Admini
Terrance Brennan	34,088				Health Insurance	Admini

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditu

Name of Facility	License No
Whitney Manor Operating Company, LLC	2



Item	CCNH
------	------

* B. Direct care consultants paid on a fee for service basis in lieu of salary
(For all such services complete Schedule B 1)

1. Dietitian
2. Dentist 5,040
3. Pharmacist
4. Podiatrist
5. Physical Therapy
- a. Resident Care 45,437
- b. Other
6. Social Worker
7. Recreation Worker
8. Physicians
- a. Medical Director (entire facility) 27,000
- b. Utilization Review
(Title 18 and 19 only) monthly meeting
- c. Resident Care**
- d. Administrative Services facility

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-14 Rev. 6/95

Report of

Schedule B1 - Information Required for In

Name of Facility	License No.
Whitney Manor Operating Company, LLC	2411
Name & Address of Individual	Full Explanation of Service
Brijesh Chandwani DMD	Dentist
Foremost Rehab of CT, 1157 Highland Ave #101, Cheshire, CT 06410	Therapy Services
Swallowing Diagnostics, Avon CT	Speech Therapy Services
Lazaros Lazarides MD	Medical Director
Patricia E. King	Nursing Supervisor

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-15 Rev. 10/2005

C . E x p e n d i t u r e s O t h e r T h a n S a l a r

Name of Facility	License No.
Whitney Manor Operating Company, LLC	2411

Item

- 1. Administrative and General
 - a. Employee Health & Welfare Benefits
 - 1. Workmen's Compensation
 - 2. Disability Insurance
 - 3. Unemployment Insurance
 - 4. Social Security (F.I.C.A.)
 - 5. Health Insurance
 - 6. Life Insurance (employees only)
(not-owners and not-operators)
 - 7. Pensions (Non-Discriminatory)
(not-owners and not-operators)
 - 8. Uniform Allowance
 - 9. Other (Specify)

See Attached Schedule
 - b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and

***** D O N O T I n c l u d e H o l i d a y P a r t i e s / A**

W h i t n e y M a n o r O p e r a t i n g C o m p a n y , L L C

9 / 3 0 / 2 0 1 5

S c h e d u l e o f O t h e r E m p l o y e e B e n e f i t s

D e s c r i p t i o n

E m p l o y e e B e n e f i t s - O t h e r

V a c a t i o n & S i c k P a y

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-16 Rev. 9/2002

C . E x p e n d i t u r e s O t h e r T h a n S a l a r i e s (

Name of Facility	License
Whitney Manor Operating Company, LLC	2

Item

Subtotals Brought

1. Travel and Entertainment

- 1. Resident Travel and Entertainment
- 2. Holiday Parties for Staff
- 3. Gifts to Staff and Residents
- 4. Employee Travel
- 5. Education Expenses Related to Seminars and Conve
- 6. Automobile Expense (*not purchase or depreciation*)
- 7. Other (*Specify*)

See Attached Schedule

m. Other Administrative and General Expenses

- 1. Advertising Help Wanted (*all such expenses*)
- 2. Advertising Telephone Directory (*all such expenses*)
- 3. Advertising Other (*Specify*)***

Whitney Manor Operating Company, LLC
9/30/2015

Attach

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RH
Advertising Promotion and Publicity	\$ 3,925	
Total Other Advertising	\$ 3,925	\$

Schedule of Dues

Description	CCNH	RH
-------------	------	----

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Man

Name of Facility	License No.
Whitney Manor Operating Company, LL	2411
Name & Address of Individual or Company Supplying Service	Cost of Management a Service R
Foremost Rehab of CT, 1157 Highland Ave #101, Cheshire CT 06410	14,536
New England Health Care Management, LLC	87,500

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-18 Rev. 9/2002

C. Expenditures Other Than Salaries (cont'd)

Note on

License N

Name of Facility

Whitney Manor Operating Company, LLC

2

Item

2. Dietary

a. In-House Preparation & Service

1. Raw Food

\$

2. Non-Food Supplies

\$

3. Other (Specify) _____

\$

b. Purchased Services (by contract other than through Management Services)

\$

(Complete Schedule C-2 att. Page 21)

c. Management Services**

\$

d. Other (Specify) _____

\$

Dietary Equipment Rental

2 E. Total Dietary Expenditure (2 a + b + c + d)

\$

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-19 Rev. 9/2002

C. Expenditures Other Than Salaries (cont')

(See Note o

Name of Facility	Licen	
Whitney Manor Operating Company, LLC		
	Item	
3.	Laundry	
a.	In-House Processing*	Lbs.
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	A m t.
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.
		A m t.
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.
		A m t.
4.	Repair and/or purchase of linens.***	Lbs.
		A m t.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-20 Rev. 9/2002

C. Expenditures Other Than Salaries (on Basis for Allocation of Co

Name of Facility	License No.
Whitney Manor Operating Company, LLC	2411

Item

- 4. Housekeeping
 - a. In-House Care
 - 1. Supplies - Cleaning (*Mops, pails, brooms, etc.*)
 - b. Purchased Services (*by contract other than through Management Services*)
(*Complete Schedule C-2 att. Page 21*)
 - c. Management Services*
 - d. Other (*Specify*)

4E. Total Housekeeping Expenditures (4a + b + c + d)

5. Resident Care (CSP-20 Rev. 9/2002)**

W h i t n e y M a n o r O p e r a t i n g C o m p a n y , L L C

9 / 3 0 / 2 0 1 5

S c h e d u l e o f O t h e r R e s i d e n t C a r e

D e s c r i p t i o n

P u r c h a s e d S e r v i c e s - M a n a g e m e n t T h e r a p y

P . T . S u p p l i e s

R e s i d e n t E x p e n s e s

R e s p i r a t o r y T h e r a p y S e r v i c e s

A u d i o l o g y - M e d A

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-21 Rev. 10/2001

Report of Expendit

Schedule C-2 - Individuals or Firms Provi

Name of Facility

Whitney Manor Operating Company, LLC

License No.

241

Related ** to Owners,
Operators, Officers

Name of Individual or Company	Address	Yes	No	Explana Relatio
----------------------------------	---------	-----	----	--------------------

Paychex

Morrison Community Living

All American Waste

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-22 Rev. 6/95

C. Expenditures Other Than Salaries

Name of Facility	License No.
Whitney Manor Operating Company, LLC	2411

- Item
- 6. Maintenance & Operation of Plant
 - a. Repairs & Maintenance
 - b. Heat
 - c. Light & Power
 - d. Water
 - e. Equipment Lease (*Provide detail on page 6*)
 - f. Other (*itemize*)

See Attached Schedule

- 6g. *Total Maint. & Operating Expense (6a - 6f)*
- 7. Depreciation (*complete schedule page 23**)
 - a. Land Improvements
 - b. Building & Building Improvements
 - c. Non-Movable Equipment

W hitney M anor O perating C ompany, L L C

9 / 3 0 / 2 0 1 5

S chedule of O ther R epairs and M aintenance

D e s c r i p t i o n

R u b b i s h

E x t e r m i n a t o r

E l e v a t o r S e r v i c e

L a n d s c a p i n g

M a i n t e n a n c e P u r c h a s e d S e r v i c e s

M a i n t e n a n c e C o n t r a c t s

B i o - M e d W a s t e D i s p o s a l

R e p a i r s - E q u i p m e n t

O i l f o r g e n e r a t o r

B a c k b e l t s

O t h e r s e r v i c e s

C a b l e T V

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-23 Rev. 10/2006

Depreciation S

Name of Facility

Whitney Manor Operating Company, LLC

License No.

2411

Historical

Cost Less

Exclusive of Salvage

Land Value

Property Item

A. Land Improvements

1. Acquired prior to this report period
2. Disposals (attach schedule)
3. Acquired during this report period (attach schedule)

A-4. Subtotal

B. Building and Building Improvements

1. Acquired prior to this report period
2. Disposals (attach schedule)
3. Acquired during this report period (attach schedule)

B-4. Subtotal

8,846,834

C. Non-Movable Equipment

1. Acquired prior to this report period

Whitney Manor Operating Company, LLC

9/30/2015

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item
Additions:	
Total additions for Land Improvements	
Deletions:	

\$

Total deletions for Land Improvement

\$

* Ties to Page 23, Line A 3

** Ties to Page 23, Line A 2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item
Additions:	
3/27/2015	Building and improvements
4/20/2015	Sidewalk
5/7/2015	Sprinkler system
6/25/2015	Architectural services

Schedule of Movable Equipment Acquired during this report period

Acquisition Date Description of Item

Acquisition Date	Description of Item
Additions:	
3/27/2015	Equipment and furniture
5/1/2015	Wheelchairs
6/12/2015	Computers
6/25/2015	Beds
6/11/2015	Wheelchairs
6/30/2015	Computer networking
6/23/2015	Computers
6/16/2015	Computer networking
6/30/2015	Computers
7/6/2005	Computers
7/10/2015	Printer

7/30/2015 Refrigerators
 7/17/2015 Computers
 8/17/2015 Washer
 9/16/2015 Computers
 9/29/2015 Bladder scanner probe

Total additions for Movable Equipment

\$

Deletions:

Total deletions for Movable Equipment

\$

* Ties to Page 23, Line D 2 c

** Ties to Page 23, Line D 2 b

Schedule of Leasehold Improvements Acquired during this report period

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

A m o r t i z a t i o

Name of Facility

Whitney Manor Operating Company, LLC

License No.

2411

Date of

Acquisition

Length of

Month Year Amortization Af

Item

A. Organization Expense

1.

2.

3.

A-4. Subtotal

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-25 Rev. 9/2002

C. Expenditures Other Than Salaries

Name of Facility	License No.	Report of
Whitney Manor Operating Company,	2411	9/30/20

11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party? * Yes No

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

Description T

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
6. Square Footage
7. Acquisition Cost
 - a. Land
 - b. Building

Part B - Owner and Related Parties 1st M

1. Financing
 - a. Type of Financing (e.g., fixed, variable) Variable
 - b. Date Mortgage Obtained

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-26 Rev. 6/95

C. Expenditures Other Than

Name of Facility	License No.	
Whitney Manor Operating Company,	2411	9

Item

12. Interest

A. Building, Land Improvement & Non-Movable
Equipment

1. First Mortgage

Name of Lender R

Capital Funding, LLC 6

Address of Lender

1422 Clarkview Road Baltimore, MD 21209

2. Second Mortgage

Name of Lender R

Address of Lender

3. Third Mortgage

Name of Lender R

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-27 Rev. 6/95

C. Expenditures Other Than Salari

Name of Facility	License No.	
Whitney Manor Operating Compa	2411	9

Item	Subtotals Brought For

12. C. Movable Equipment

1. Automotive Equipment

A. Item Rate Am o

Lender

Address of Lender

2. Other (Specify)

A. Item Rate Am o

Lender

Address of Lender

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-28 Rev. 9/2002

D. Adjustments to State

Name of Facility			Li	
Whitney Manor Operating Company, LLC				
Item No.	Page No.	Line No.	Item Description	
<i>Page 10 - Salaries and Wages</i>				
1.			Outpatient Service Costs	\$
2.	29	Outp	Salaries not related to Resident Care	\$
3.	10	a12g	Occupational Therapy	\$
4.			Other - See attached Schedule	\$
<i>Page 13 - Professional Fees</i>				
5.			Resident Care Physicians **	\$
6.	13	b10a	Occupational Therapy	\$
7.			Other - See attached Schedule	\$
<i>Pages 15 & 16 - Administrative and General</i>				
8.			Discriminatory Benefits	\$
9.	15	1c	Bad Debts	\$
10.			Accounting & Legal	\$
11.			Telephone	\$
12.	15	h2	Cellular Telephone	\$
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$

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9 / 3 0 / 2 0 1 5

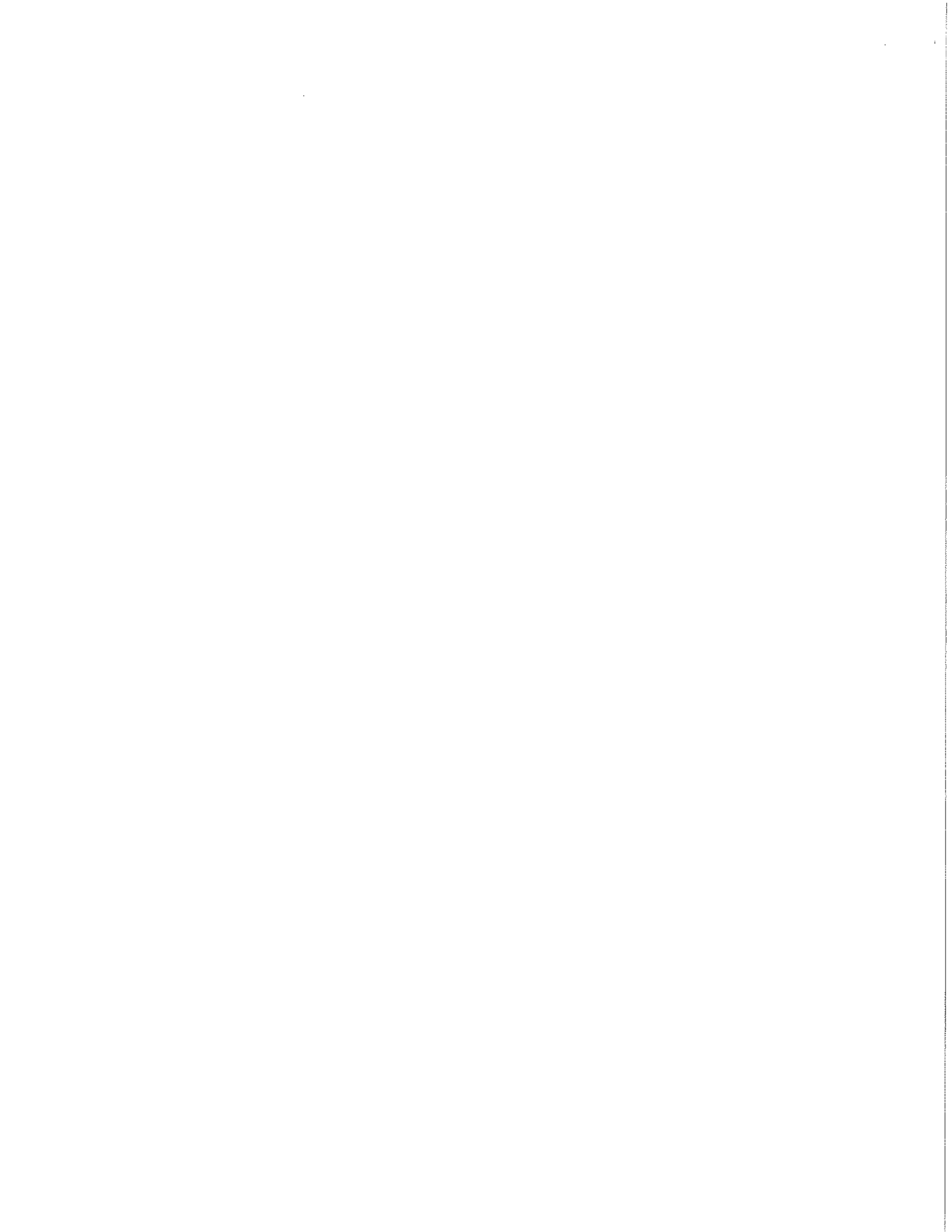
S c h e d u l e o f O t h e r S a l a r i e s A d j u s t m e n t

P a g e R e f	L i n e R e f	D e s c r i p t i o n

T o t a l O t h e r S a l a r i e s A d j u s t m e n t

S c h e d u l e o f F e e s A d j u s t m e n t s

P a g e R e f L i n e R e f D e s c r i p t i o n



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

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2015	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 292,620	292,620		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 118,483	118,483		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 10,072	10,072		
30.	20	5h	Laboratory	\$ 23,810	23,810		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 15,190	15,190		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	29	Outpa	Unallowable Property and Real Estate Taxes	\$ 495	495		
38.	29	Outpa	Rental of Building Space or Rooms	\$ 2,009	2,009		
39.			Other - See Attached Schedule	\$ 540	540		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	29	Outpa	Property Insurance	\$ 263	263		
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV3 &	Radio and Television Revenue	\$ 14,522	14,522		
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	\$			
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)				\$ 478,004	478,004		

*** 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.



Whitney Manor Operating Company, LLC
9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Purchased services management therapy	\$ 14,536		
20	5j	PT supplies	\$ 600		
20	5j	Resident expenses	\$ 54		
Total Other Ancillary Costs			\$ 15,190	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6b	Outpatient heat	\$ 47		
22	6c	Outpatient light & power	\$ 493		
Total Other Property Adjustments			\$ 540	\$ -	\$ -

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RIINS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

Outpatient Clinic Overhead Disallowance:

Square footage	64518	64193	325
		99.50%	0.50%

Page	Line		Total cost	Nursing Facility	Outpatient	Page/line Dossalow
10	A6a&b	Housekeeping salaries and wages	219,749	218,642	1,107	P28 L2
		Fringe benefits	27%		299	P28 L2
20	4a1	Housekeeping supplies	19,562	19,463	99	P28 L26
22	6b	Heat	9,266	9,219	47	P29 L39
22	6c	Light & Power	97,810	97,317	493	P29 L39
22	10a	Real estate taxes	98,216	97,721	495	P29 L37
22	9	Rent	398,740	396,731	2,009	P29 L38
27	14a	Property insurance	52,271	52,008	263	P29 L41

F. Statement of Revenue

Name of Facility Whitney Manor Operating Company, LLC 2411		License No.		Report for Year Ended 9/30/2015		Page 30	of 37
Item				Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (CT only)	\$	6,290,630	6,290,630		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(2,673,181)	(2,673,181)		
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	1,375,025	1,375,025		
	b.	Medicare Room and Board Contractual Allowance **	\$	554,399	554,399		
4.	a.	Private-Pay Residents and Other	\$	1,853,428	1,853,428		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(120,147)	(120,147)		
II. Other Resident Revenue							
1.	a.	Prescription Drugs - Medicare	\$	93,809	93,809		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$				
	c.	Prescription Drugs - Non-Medicare	\$	26,809	26,809		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2.	a.	Medical Supplies - Medicare	\$				
	b.	Medical Supplies - Medicare Contractual Allowance **	\$				
	c.	Medical Supplies - Non-Medicare	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$				
	b.	Physical Therapy - Medicare Contractual Allowance **	\$				
	c.	Physical Therapy - Non-Medicare	\$	145,753	145,753		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4.	a.	Speech Therapy - Medicare	\$	75,669	75,669		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$				
	c.	Speech Therapy - Non-Medicare	\$	20,174	20,174		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5.	a.	Occupational Therapy - Medicare	\$	394,167	394,167		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$				
	c.	Occupational Therapy - Non-Medicare	\$	93,394	93,394		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6.	a.	Other (Specify) - Medicare	\$	(702,913)	(702,913)		
	b.	Other (Specify) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)				\$	7,427,016	7,427,016	
IV. Other Revenue*							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$	3,830	3,830	
4.	Rental of Television and Cable Services			\$	10,692	10,692	
5.	Interest Income (Specify)			\$			
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$	13,990	13,990	
8.	Other (Specify)			\$	189,815	189,815	
V. Total Other Revenue (1 thru 8)				\$	218,327	218,327	
VI. Total All Revenue (III +V)				\$	7,645,343	7,645,343	

* 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)
	Respiratory Therapy	\$ 275,179		
	X-Ray Services MedA	\$ 649		
	Contractual Allowance	\$ (978,741)		
	Total Other Resident Revenue - Medicare	\$ (702,913)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Total Other Resident Revenue	\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Total Interest Income		\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Resident Refunds	\$ (920)		
	Miscellaneous Income	\$ 5,294		
	Discounts	\$ (35,102)		
	Collection Fee Income	\$ 220,543		
	Total Other Revenue	\$ 189,815	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	268,973
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,538,731
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	64,495
a. Prepaid Rent	64,495			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,872,199
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	56,894	\$	54,050
	Accum. Depreciation	2,844		Net
3. Buildings	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
5. Non-Movable Equipment	*Historical Cost	33,554	\$	31,157
	Accum. Depreciation	2,397		Net
6. Movable Equipment	*Historical Cost	119,426	\$	110,896
	Accum. Depreciation	8,530		Net
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)			\$	196,103

* 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
Whitney Manor Operating Company, L	2411	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	2,068,302
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	1,100,000
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net \$ _____	
3. Buildings			*Historical Cost <u>8,789,940</u>	
Accum. Depreciation <u>109,874</u>			Net \$ <u>8,680,066</u>	
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net \$ _____	
5. Movable Equipment			*Historical Cost <u>680,000</u>	
Accum. Depreciation <u>48,571</u>			Net \$ <u>631,429</u>	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net \$ _____	
7. Minor Equipment-Not Depreciable			\$ _____	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	10,411,495
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>)			\$ _____	
Due from related party - Whitney Manor Realty,		533,261	\$ _____	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	533,261
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	13,013,058

* 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 Manor Operating Company, LLC		2411	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	835,041
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>)				\$	218,871
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	21,036
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>)				\$	1,302,810
Accrued expenses		4,977	Cap Funding Line of Cre	31,205	
Accrued vacation & sick pay		156,918	Grid note due to seller	883,551	
Employee disability withheld		453			
CT User Fee payable		225,706			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,377,758

* 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 Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,377,758	
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>)					\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$
C. Total All Liabilities (Lines A-13 + B-5)					\$ 2,377,758

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company,	2411	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	1,100,000
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	9,919,290
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			\$	11,019,290
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period	3/27/2015	thru 9/30/2015	\$	(383,990)
7. Total Net Worth			\$	(383,990)
C. Total Reserves and Net Worth			\$	10,635,300
D. Total Liabilities, Reserves, and Net Worth			\$	13,013,058

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LL	2411	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	7,645,343
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	8,029,333
D. Net Income or Deficit			\$	(383,990)
E. Balance			\$	(383,990)
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			\$	(383,990)
	09/30/15			

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2015	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				
Laydon and Company, LLC				
Address Address			Phone Number	
PO Box 945, Orange, CT 06477			203-799-1040	

