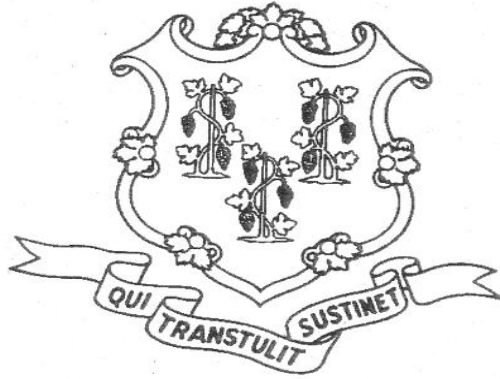


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Whispering Pines Rehabilitation and Nursing Center	
Address (No. & Street, City, State, Zip Code) 38 Talmadge Ave, East Haven, CT 06512	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2443	RHNS	(Specify)	Medicare Provider 07-5294
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Medicaid Provider Numbers:	CCNH 9951	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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2019	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 Whispering Pines Rehabilitation and Nursing Center [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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) TERRENCE BRENNAN			Printed Name (Owner) Michael Bartolotta		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Whispering Pines Rehabilitation and Nursing Center		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 38 Talmadge Ave, East Haven, CT 06512				
Report Prepared By Laydon and Company, LLC		Phone Number 203-799-10470	Date 2/15/2020	
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 203-469-2316	Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Whispering Pines Rehabilitation and Nursing Center		Address (<i>No. & Street, City, State, Zip</i>) 38 Talmadge Ave, East Haven, CT 06512		
License Numbers:	CCNH 2443	RHNS (Specify)	Medicare Provider No. 07-5294	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator TERRENCE BRENNAN		Nursing Home Administrator's License No.:	1091	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Related Parties*

Name of Facility Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
WP Realty LLC, (frmly Talmadge Park Realty, LLC)	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>		rental of real estate	p.22 L 9	596,070	596,070
WP Management LLC (frml Talmadge Park Health)	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>		management services	p.16 M 12	325,180	325,180
		<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 Whispering Pines Rehabilitation and Nursing C	License No. 2443	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of	
Whispering Pines Rehabilitation and Nursing Center			2443	9/30/2019			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
De Lage Landen Financial Services Inc.	<input type="radio"/>	<input checked="" type="radio"/>	2 Copiers	5/24/2018	60 months	6,668	6,933		
Toyota Financial Services	<input type="radio"/>	<input checked="" type="radio"/>	2018 Rav 4	6/20/2018	36 months	3,600	3,600		
	<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"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***
								10,533	

* 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 Whispering Pines Rehabilitation an	License No. 2443	Report for Year Ended 9/30/2019	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period?				
		<input checked="" type="radio"/> Yes If "No," explain. <input type="radio"/> No		
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Laydon and Company, LLC		PO Box 945, Orange, CT 06477		
2				
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 monthly accounting services, tax return preparation, cost report preparation				\$ 28,145
2				\$
3				\$
4				\$
			Charge for Services Provided	
			\$ 28,145	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No p.15 1 d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Green & Levine			860-677-7004	
2 Kainen, Escalera and McHale			860-493-0870	
3 Withers Bergman LLP			203-789-1320	
4 Abrams Fensterman			516-328-2300	
5 Chubb Group of insurance companies			888-259-6445	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 231 Farmington Ave, Farmington, CT 06032				
2 21 Oak Street, Suite 601, Hartford, CT 06106				
3 157 Church St., New Haven, CT 06510				
4 3 Dakota Drive, Suite 300, Lake Success, NY 11042				
5 202A Hall's Mill Rd, PO Box 1675, Whitehouse Station, NJ 08889				
Services Provided by This Firm (<i>describe fully</i>)				
1 general corporate matters, litigation				\$ 24,401
2 labor and personnel issues				\$ 49,810
3 debt collections				\$ 12,366
4 development and implementation of compliance program				\$ 13,534
5 accounts receivable claims				\$ 5,740
			Charge for Services Provided	
			\$ 105,851	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No p.15 1 e				

Schedule of Resident Statistics

Name of Facility Whispering Pines Rehabilitation and Nursing Center			License No. 2443		Report for Year Ended 9/30/2019				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	90	90			90	90			90	90			
B. On last day of THIS report period	90	90			90	90			90	90			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	82	82			82	82			83	83			
B. As of midnight of THIS report period	87	87			83	83			87	87			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,764	3,764			3,084	3,084			680	680			
B. Medicaid (Conn.)	23,865	23,865			17,709	17,709			6,156	6,156			
C. Medicaid (other states)													
D. Private Pay	1,800	1,800			1,251	1,251			549	549			
E. State SSI for RCH													
F. Other (Specify)	1,123	1,123			749	749			374	374			
G. Total Care Days During Period (3A thru F)	30,552	30,552			22,793	22,793			7,759	7,759			
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)	30,552	30,552			22,793	22,793			7,759	7,759			

Schedule of Resident Statistics (Cont'd)

Name of Facility Whispering Pines Rehabilitation and Nursing	License No. 2443	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	10	71		6				
Per Diem Rate								
a. One bed rm.	627.38			427.00				
b. Two bed rms.		238.96		391.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	7,262	7,262		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	279	279		
C. Other	9,089	9,089		
D. Total Physical Therapy Treatments	16,630	16,630		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	1,485	1,485		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1	1		
C. Other	1,780	1,780		
D. Total Speech Therapy Treatments	3,266	3,266		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	6,856	6,856		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	364	364		
C. Other	10,819	10,819		
D. Total Occupational Therapy Treatments	18,039	18,039		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	123,037	2,046				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)	3,920	196				
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	258,645	11,438				
5. Dietary Service						
a. Head Dietitian	34,427	846				
b. Food Service Supervisor	63,123	2,046				
c. Dietary Workers	316,972	20,260				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	218,492	13,508				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	56,199	2,046				
b. Other Maintenance Workers	319	13				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	42,300	2,244				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	211,493	4,100				
b. RN						
1. Direct Care	522,777	11,775				
2. Administrative**	70,110	2,046				
c. LPN						
1. Direct Care	889,383	29,785				
2. Administrative**						
d. Aides and Attendants	1,167,124	70,028				
e. Physical Therapists	280,363	5,752				
f. Speech Therapists	94,005	2,078				
g. Occupational Therapists	184,965	5,405				
h. Recreation Workers	123,544	5,595				
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	126,557	4,108				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	39,679	2,080				
<i>A-13. Total Salary Expenditures</i>	4,827,434	197,395				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Scheduler	\$ 39,679	2,080				
Total	\$ 39,679	2,080	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Compliance Consultant	\$ 6,075	46				
Total	\$ 6,075	46	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2019			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Michael Bartolotta	68,571				Business office manager	1,371	pg 10, A 4	None		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Terrence Brennan	123,037			Non Discriminatory	licensed Admin 7/2/18-current	2,046	a2	None		
Section IV - Assistant Administrators										
Asif Aleem	3,920				licensed Admin 11/7/18-02/14/19	196	a2			

*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.

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2019	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	4,800	96				
3. Pharmacist	11,193	96				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	48,615	360				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	23,250	112				
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						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	70,500	564				
b. LPN						
1. Direct Care	18,156	370				
2. Administrative***						
c. Aides	90,562	2,947				
d. Other						
12. Other (Specify)						
See Attached Schedule	6,075	46				
B-13 Total Fees Paid in Lieu of Salaries	273,151	4,591				

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

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

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

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

Name of Facility Whispering Pines Rehabilitation and Nursing Center		License No. 2443	Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Cheryl S. Wilcox	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Dr A Walaliyadda	medical director	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. M Drabinski	asst medical director	<input type="radio"/>	<input checked="" type="radio"/>		
LTC Management	dental	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy of CT	prescription drugs	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network	RN/LPN/CAN	<input type="radio"/>	<input checked="" type="radio"/>		
AAA Nursing Care	LPN/CAN	<input type="radio"/>	<input checked="" type="radio"/>		
Foremost Rehab of CT	PT/OT	<input type="radio"/>	<input checked="" type="radio"/>		
Consistent Compliance	COMPLIANCE REVIEW	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nursing Ce	2443	9/30/2019		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 166,504	166,504			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 64,999	64,999			
4. Social Security (F.I.C.A.)	\$ 366,281	366,281			
5. Health Insurance	\$ 337,579	337,579			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 28,387	28,387			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 48,000	48,000			
d. Accounting and Auditing	\$ 28,145	28,145			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 105,851	105,851			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 16,160	16,160			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 11,355	11,355			
2. Cellular Phones	\$ 1,993	1,993			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250	250			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 2,457	2,457			
3. Resident Day User Fee	\$ 526,971	526,971			
Subtotal	\$ 1,704,933	1,704,933			

* 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**

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
background screening	\$ 4,451		
drug screening	\$ 354		
employee welfare	\$ 1,048		
other employee misc benefits	\$ 2,678		
employee benefit other	\$ 19,855		
Total	\$ 28,387	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
Sales and use tax	\$ 2,457		
Total	\$ 2,457	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2019	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,704,933	1,704,933		
I. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$ 24,090	24,090		
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 17,781	17,781		
5. Education Expenses Related to Seminars and Conventions	\$ 680	680		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,586	2,586		
7. Other (<i>Specify</i>) See Attached Schedule	\$ 2,615	2,615		
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 6,291	6,291		
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 3,992	3,992		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,235	9,235		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 600	600		
9. Subscriptions	\$ 8,311	8,311		
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>)	\$			
12. Administrative Management Services**	\$ 325,180	325,180		
13. Other (<i>Specify</i>) See Attached Schedule	\$ 255,648	255,648		
C-14 Total Administrative & General Expenditures	\$ 2,361,942	2,361,942		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
travel and entertainment	\$ 2,615		
Total Other Travel and Entertainment	\$ 2,615	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
other advertising and marketing	6,291		
Total Other Advertising	\$ 6,291	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 9,235		
Total Dues	\$ 9,235	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Other Administrative	\$ 55,642		
printing and copy	\$ 772		
computer svc - point click care, internet, payroll system	\$ 40,903		
computer supplies	\$ 2,784		
finance charges	\$ 3,278		
bank charges	\$ 18,097		
AR consulting	\$ 34,650		
IT consulting	\$ 20,876		
other professional fees	\$ 12,681		
CMS penalties	\$ 8,125		
Nursing Home user fee interest	\$ 13,141.78		
Nursing Home user fee penalties	\$ 44,697		
Total Other Administrative and General	\$ 255,648	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Whispering Pines Rehabilitation and Nurs	2443	9/30/2019	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 #
WP Management LLC (formerly Talmadge Park Health Care Management)	325,180	operational management	page 16 M12

*** 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 Whispering Pines Rehabilitation and Nursing Center		License No. 2443	Report for Year Ended 9/30/2019	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 221,992	221,992			
2. Non-Food Supplies	\$ 66,363	66,363			
3. Other (Specify) _____	\$ 616	616			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 794	794			
c. Other (Specify) _____	\$				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 289,765	289,765			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*	90,554	90,554			
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center		2443	9/30/2019	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	44,521	44,521	
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. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	72,541	72,541	
c. Other (Specify)		\$			
3D. Total Laundry Expenditures (3a + b + c)		\$	117,062	117,062	
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	
Whispering Pines Rehabilitation and Nursing C	2443	9/30/2019	20	37	
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	34,244	34,244		
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	34,244	34,244		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Partners Pharmacy	\$	102,190	102,190		
b. Medicine Cabinet Drugs	\$	18,508	18,508		
c. Medical and Therapeutic Supplies	\$	13,024	13,024		
d. Ambulance/Limousine***	\$	175	175		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	6,862	6,862		
f. X-rays and Related Radiological Procedures***	\$	3,082	3,082		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	15,763	15,763		
i. Recreation	\$	9,937	9,937		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	156,240	156,240		
5M. Total Resident Care Expenditures (5a - 5j)	\$	325,782	325,782		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
patient personal needs	\$ 132		
nursing supplies	\$ 96,892		
nursing non med supplies	\$ 3,706		
incontinence supplies	\$ 10,799		
nursing rentals	\$ 30,747		
nursing minor equip	\$ 2,864		
resident telephone	\$ 9,021		
Medical Records Supply	\$ 164		
social service supplies	\$ 1,914		
Total Other Resident Care	\$ 156,240	\$ -	\$ -

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

Name of Facility Whispering Pines Rehabilitation and Nursing Center			License No. 2443	Report for Year Ended 9/30/2019	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
PointClickCare Technologies	PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>		clinical, admin and GLAP software	14,187			16	M13
Facilites Compliance Service	221 West Main St., Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		compliance services	15,910			22	6F
All American Waste LLC	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		waste disposal	19,540			22	6F
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Whispering Pines Rehabilitation and Nursing	2443	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 74,070	74,070				
b. Heat	\$ 25,551	25,551				
c. Light & Power	\$ 116,578	116,578				
d. Water	\$ 42,239	42,239				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 10,533	10,533				
f. Other (<i>itemize</i>)	\$ 106,750	106,750				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 375,721	375,721				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 138,954	138,954				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 86,014	86,014				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 224,968	224,968				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 21,542	21,542				
b. Mortgage Expense	\$ 72,600	72,600				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 94,142	94,142				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 349,727	349,727				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 140,431	140,431				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 13,619	13,619				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 822,887	822,887				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Groundskeeping	\$ 7,195		
fire system maintenance	\$ 7,206		
sprinkler system mainentance	\$ -		
waste disposal	\$ 19,540		
pest control	\$ 3,791		
Maintenance labor	\$ 48,056		
maint equip rental	\$ 255		
snow removal	\$ 123		
PS repairs	\$ 20,582		
Total Other Repairs and Maintenance	\$ 106,750	\$ -	\$ -

Depreciation Schedule

Name of Facility Whispering Pines Rehabilitation and Nursing Center				License No. 2443		Report for Year Ended 9/30/2019			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													
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				4,751,068		4,751,068	51,809			127,378			
2. Disposals (attach schedule)				(3,809)			(32)						
3. Acquired during this report period (attach schedule)				400,363		400,363				11,576			
B-4. Subtotal											138,954		
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													
		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										
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. pickup truck		x		11	2018	10,000		10,000		sl	5	1,833	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						724,014		724,014	28,754			74,115	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						182,928		182,928				10,065	
D-3. Subtotal													86,013
E. Total Depreciation													224,967

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/17/2018	HPC Walk in Freezer box	\$ 5,000	10	\$ 625
11/26/2018	HPC Walk in Freezer box	\$ 4,708	10	\$ 589
11/16/2018	CCI furniture - lobby	\$ 11,626	10	\$ 1,066
11/20/2018	microwave	\$ 372	10	\$ 34
11/12/2018	elecrric beds	\$ 6,216	10	\$ 570
12/28/2018	Geriatric Medical - bladder scanner	\$ 10,197	10	\$ 850
12/18/2018	fish tank	\$ 6,324	10	\$ 527
12/31/2018	mattresses	\$ 1,595	10	\$ 133
12/31/2018	Raintech - nurse master console	\$ 2,910	10	\$ 242
1/2/2019	HPC	\$ 3,138	10	\$ 235
1/31/2019	webdesign	\$ 2,000	10	\$ 133
2/28/2019	A&J upholstery - 10 chairs	\$ 3,704	10	\$ 247
2/14/2019	Nustep - recumbent cross trainer	\$ 4,289	10	\$ 286
2/15/2019	geriatric med - bed , bars, 10 beds	\$ 5,466	10	\$ 364
2/19/2019	proline walk in fridge ramp	\$ 532	10	\$ 35
3/15/2019	medline	\$ 38,105	10	\$ 2,249
3/15/2019	direct supply- stainless steel dome storage rack	\$ 1,641	10	\$ 96
3/15/2019	cummins inc	\$ 1,539	10	\$ 90
4/5/2019	hpc foodservice - 5 utility cars, cam warmer and carrier	\$ 2,019	10	\$ 101
4/3/2019	proline -hot food table and breath guard	\$ 6,699	10	\$ 335
4/17/2019	mike champagne tv	\$ 55	10	\$ 3
4/30/2019	carving comp signs	\$ 2,814	10	\$ 141
4/30/2019	outdoor edge	\$ 890	10	\$ 45
4/30/2019	hpc foodservice	\$ 1,096	10	\$ 55
5/31/2019	outdoor furn and dresser	\$ 596	10	\$ 25
5/31/2019	burkett res equip - gas griddle, equip stand, gas hose and casters	\$ 2,373	10	\$ 99
5/31/2019	medline-3 concentrators	\$ 1,564	10	\$ 65
4/5/2019	medline- 1 hydratherm deluxe divider	\$ 2,552	10	\$ 128
6/5/2019	medline - 3 tablets no monitor or cart	\$ 2,584	10	\$ 86
6/12/2019	medline- 3 laundry carts and 3 specialty carts	\$ 3,295	10	\$ 110
6/30/2019	medline - 3 monitors bp/oz/ear temp	\$ 5,197	10	\$ 130
7/1/2019	medline- 3 laudnry carts	\$ 1,358	10	\$ 34
7/18/2019	medline- 1 chair	\$ 671	10	\$ 16
7/30/2019	medline- 1 bed and head/foot boards	\$ 1,077	10	\$ 26
7/24/2019	medline- head/foot boards	\$ 237	10	\$ 6
7/23/2019	Medline - hamper	\$ 753	10	\$ 19
7/30/2019	Medline - ergometer	\$ 5,557	10	\$ 139
7/30/2019	medline- head/foot boards	\$ 237	10	\$ 6
8/20/2019	CCI - lounge furnitre	\$ 17,170	10	\$ -
8/6/2019	Scandent - RFID readers,, controllers, tags	\$ 6,886	5	\$ 57
8/1/2019	Medline- cart	\$ 1,605	10	\$ 13
8/5/2019	Medline- cart, parts for door and bag	\$ 944	10	\$ 8
8/31/2019	Amica group	\$ 695	10	\$ 6
9/1/2019	Medline - cart	\$ 3,741	10	\$ 31
9/25/2019	lawn tractor	\$ 900	7	\$ 11
Total additions for Movable Equipment		\$ 182,928		\$ 10,065 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

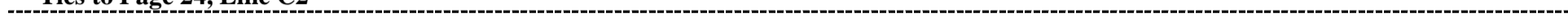
Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				

Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2



Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.	Report for Year Ended			Page	of	
Whispering Pines Rehabilitation and Nursing Center			2443	9/30/2019			24	37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Organizational Costs	5	2018	15	341,192	8,976	sl		21,542	
2.									
3.									
A-4. Subtotal									21,542
B. Mortgage Expense									
1. write off costs				72,600				72,600	
2.									
3.									
B-4. Subtotal									72,600
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									94,142

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Whispering Pines Rehabilitation and N	License No. 2443	Report for Year Ended 9/30/2019	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	5/2/2018				
4. Date of Initial Licensure	5/2/2018				
5. Total Licensed Bed Capacity	90				
6. Square Footage	42,000				
7. Acquisition Cost					
a. Land					
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)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of _____					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and		2443	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Berkadia / HUD/Patriots Bank						
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
APA loan						
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)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and	2443	9/30/2019	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify)	\$	94,646	94,646	
LOC				
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	94,646	94,646	
14. Insurance				
a. Insurance on Property (buildings only)	\$	131,635	131,635	
b. Insurance on Automobiles	\$	5,402	5,402	
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$			
2. Fire and Extended Coverage	\$			
3. Other (Specify)	\$	19,232	19,232	
D&O and liability				
14d. Total Insurance Expenditures (14a + b + c)	\$	156,269	156,269	
15. Total All Expenditures (A-13 thru C-14)	\$	9,678,904	9,678,904	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	12g	Occupational Therapy	\$ 184,965	184,965		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	10a	Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 48,000	48,000		
10.			Accounting	\$			
10a.			Legal	\$ 18,106	18,106		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 553	553		
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.	16 AN	116 A	Automobile Expense (e.g. personal use)	\$ 6,186	6,186		
18.	16	1m3	Unallowable Advertising *	\$ 6,291	6,291		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 250	250		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 129,247	129,247		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 393,598	393,598		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8	chamber of commerce dues	\$ 600		
16	M13	CMS penalties	\$ 8,125		
16	M13	Nursing home user fee penalties	\$ 44,697		
16	M13	Nursing home user fee interest	13142		
16	M13	Bank Charges	18097		
16	M13	Other Administrative	34148		
16	L2	Staff Party	10438		
Total Other A&G Adjustments			\$ 129,247	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 393,598	393,598		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 102,190	102,190		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 3,082	3,082		
30.	20	5h	Laboratory	\$ 15,763	15,763		
31.	20	5c	Medical Supplies	\$ 13,024	13,024		
32.	20	5 e2	Oxygen (non emergency)	\$ 6,862	6,862		
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	\$ 97,924	97,924		
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)				\$ 632,443	632,443		

*** 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.

Total Other Adjustments			\$ 97,924	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nurs	2443	9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 9,074,558	9,074,558			
b. Medicaid Room and Board Contractual Allowance **	\$ (3,499,306)	(3,499,306)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,184,224	1,184,224			
b. Medicare Room and Board Contractual Allowance **	\$ 1,459,314	1,459,314			
4. a. Private-Pay Residents and Other	\$ 790,128	790,128			
b. Private-Pay Room and Board Contractual Allowance **	\$ (53,474)	(53,474)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 89,965	89,965			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 18,283	18,283			
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	\$ 1,557,000	1,557,000			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 114,700	114,700			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 472,000	472,000			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 16,950	16,950			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,678,400	1,678,400			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 127,100	127,100			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (3,232,974)	(3,232,974)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (274,942)	(274,942)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,521,926	9,521,926			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ (525)	(525)			
V. Total Other Revenue (1 thru 8)	\$ (525)	(525)			
VI. Total All Revenue (III +V)	\$ 9,521,401	9,521,401			

* 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)
I16a	IV medicare A	\$ 1,533		
I16a	Oxygen medicare a	\$ -		
I16a	Radiology medicare a	\$ 700		
I16a	lab medicare a	\$ 11,998		
I16a	ancillary medicare	\$ (2,176,747)		
I16a	ancillary med B	\$ (1,070,459)		
Total Other Resident Revenue - Medicare		\$ (3,232,974)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
I16b	oxygen managed care	\$ -		
I16b	lab managed care	\$ 2,218		
I16b	ancillary medicaid	\$ (68,551)		
I16b	ancillary managed care	\$ (207,478)		
I16b	iv managed care	\$ 126		
I16b	lab medicaid	\$ 39		
I16b	radiology	\$ 130		
I16b	other ancillary managed care	\$ (1,427)		
Total Other Resident Revenue		\$ (274,942)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
IV8	other revenue	\$ (525)		
Total Other Revenue		\$ (525)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nu	2443	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	162,967
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	697,182
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	8,750
5. Prepaid Expenses			\$	26,966
a. _____				
b. _____				
c. _____				
d. See Schedule		26,966		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	44,188

See Schedule		44,188		
A-9. Total Current Assets (Lines A1 thru 8)			\$	940,053
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>918,820</u>		\$	877,827
	Accum. Depreciation <u>40,993</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>906,943</u>		\$	794,008
	Accum. Depreciation <u>112,935</u>	Net		
7. Motor Vehicles	*Historical Cost <u>10,000</u>		\$	8,167
	Accum. Depreciation <u>1,833</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	

See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,680,002

* 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
Whispering Pines Rehabilitation and Nu	2443	9/30/2019	32 37
Account		Amount	
		Total Brought Forward:	\$ 2,620,055
C. Leasehold or like property recorded for Equity Purposes.			
1. Land			\$ 1,771,200
2. Land Improvements			
	*Historical Cost	_____	
	Accum. Depreciation	_____	Net
			\$
3. Buildings			
	*Historical Cost	4,228,800	
	Accum. Depreciation	149,770	Net
			\$ 4,079,030
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)			\$ 5,850,230
D. Investment and Other Assets			
1. Deferred Deposits			\$
2. Escrow Deposits			\$
3. Organization Expense			
	*Historical Cost	341,192	
	Accum. Depreciation	30,518	Net
			\$ 310,675
4. Goodwill (Purchased Only)			\$
5. Investments Related to Resident Care (<i>itemize</i>)			\$

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ (63,412)
Name and Address	Amount	Loan Date	
Talmadge Park Realty	(63,412)	5/2/18	
7. Other Assets (<i>itemize</i>)			\$ 43,633
	Financing costs	43,633	

See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 290,895
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 8,761,180

* 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 Whispering Pines Rehabilitation and Nursing		License No. 2443	Report for Year Ended 9/30/2019	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	404,466
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>)				\$	117,486
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	59,850
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>)				\$	2,467
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	390,947

See Schedule				390,947	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	975,215

* 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		License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursin		2443	9/30/2019	34	37
Account				Amount	
Total Brought Forward:				975,215	
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>)					
\$ 1,742,787					

See Schedule					
				1,742,787	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,742,787	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,718,002	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and N	2443	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	1,771,200
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	4,079,030
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			\$	5,850,230
B. Net Worth				
1. Owner's Capital			\$	350,449
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(157,501)
	10/1/2018	thru	9/30/2019	
7. Total Net Worth			\$	192,948
C. Total Reserves and Net Worth			\$	6,043,178
D. Total Liabilities, Reserves, and Net Worth			\$	8,761,180

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nur	2443	9/30/2019	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(297,191)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,521,402
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,678,903
D. Net Income or Deficit			\$	(157,501)
E. Balance			\$	(454,692)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>) Adjstment to original purchase price @ 5/3/18 647,640				
F-3. Total Additions			\$	647,640
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			\$	192,948

I. Preparer's/Reviewer's Certification

Name of Facility Whispering Pines Rehabilitation and	License No. 2443	Report for Year Ended 9/30/2019	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				
Elmer A Laydon CPA				
Address Address			Phone Number	
PO Box 945 Orange, Ct 06477			203-799-1040	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Elmer A. Laydon, CPA			203-799-1040	
Contact Email Address				
elaydon@laydoncpa.com				

Error Check

Level	Item	Reported as	
	Page 22 - Building Depreciation	138,954.47	is inconsistent with Page 23 138,953.79
	Page 22 - Movable Depreciation	86,013.86	is inconsistent with Page 23 86,013.25
	Page 23 - Historical Cost of Building Improvemen	5,147,621.69	is inconsistent with Page 31 5,147,619.92
	Page 23 - Historical Cost of Movable Eq.	906,941.69	is inconsistent with Page 31 906,942.87
	Page 23 - Accumulated Dep. of Building Improver	190,762.79	is inconsistent with Page 31 190,762.91
	Page 23 - Accumulated Dep. of Motor Vehicles	1,833.00	is inconsistent with Page 31 1,833.33
	Page 23 - Accumulated Dep. of Movable Eq.	112,934.25	is inconsistent with Page 31 112,934.70
	Page 24 - Historical Cost of Organization Expense	341,192.00	is inconsistent with Page 32 341,192.14
	Page 24 - Accumulated Amort. of Org. Expense	30,517.80	is inconsistent with Page 32 30,517.55
-	Page 35 - Total Liabilities, Reserves and Net Wort	8,761,180	Total Assets 8,761,180