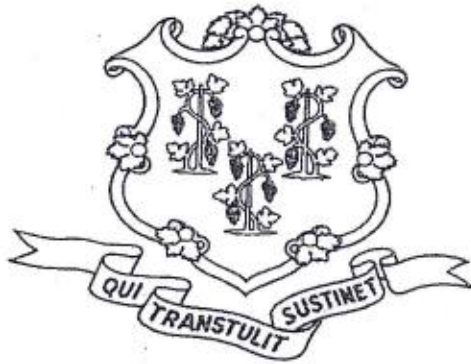


State of Connecticut



Annual Report of Long-Term Care Facility

Cost Year 2020

AMENDED

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 type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2443	RHNS	(Specify)	Medicare Provider 9951
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Medicaid Provider Numbers:	CCNH 07-5294	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2020	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, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) 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)

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 10/1/2019	To 9/30/2020	
Address of Facility 38 Talmadge Ave, East Haven, CT 06512				
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 203-469-2316		Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Whispering Pines Rehabilitation and Nursing Center		Address (No. & Street, City, State, Zip) 38 Talmadge Ave, East Haven, CT 06512		
License Numbers:	CCNH 2443	RHNS (Specify)	Medicare Provider No. 9951	
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
 Corporate Owners**

Name of Facility Whispering Pines Rehabilitation and Nursing	License No. 2443	Report for Year Ended 9/30/2020	Page 3A	of 37
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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

AMENDED

**General Information and Questionnaire
 Related Parties***

Name of Facility Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2020	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	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		rental of real estate	p 22 L 9	486,564	486,564
WP Management LLC	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		management services	p 16 M 12	553,862	553,862
		<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 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended			Page	of
Whispering Pines Rehabilitation and Nursing Center		2443	9/30/2020			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	9,466
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 ***						13,066	

* 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 and	License No. 2443	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Laydon and Company LLC	PO Box 945, Orange CT 06477
2 Annnunziata and Co	236 Boston Post Road, Orange, CT 06477
3	
4	

Services Provided by This Firm (*describe fully*)

1 monthly accounting services, tax return preparation, cost report preparation	\$ 46,436
2 12/31/19 Audit	\$ 13,000
3	\$
4	\$
	Charge for Services Provided
	\$ 59,436

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

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Green & Levine	860-677-7004
2 Kainen, Escalera and McHale	860-493-0870
3 Withers Bergman LLP	203-789-1320
4 Murtha Cullina LLP/Abrams Fensterman	203-772-7700/516-328-2300
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 St. Suite 601, Hartford, CT 06106
3 157 Church St. New Haven, CT 06510
4 One Century Tower, 265 Church St, New Haven CT 06510/3 Dakota Dr, Sutie 200 Lake Success, NY 11042
5 202A Hall's Mill Rd. PO box 1675, Whitehosue Station, NJ 08889

Services Provided by This Firm (*describe fully*)

1 general corporation matters, litigation	\$ 3,823
2 labor and personnel issues	\$ 22,343
3 debt collections, defense of Oxyair lawsuit/media/reputational advice re COVID/contract drafting and review	\$ 84,053
4 health care regulatory issues/COVID 19, compliance program refund	\$ 2,690
5 accounts receivable claims	\$ 4,683
	Charge for Services Provided
	\$ 117,591

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

Schedule of Resident Statistics

Name of Facility Whispering Pines Rehabilitation and Nursing Center			License No. 2443		Report for Year Ended 9/30/2020				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							
B. On last day of THIS report period	90	90							90	90			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	87	87			87	87							
B. As of midnight of THIS report period	67	67							67	67			
3. Total Number of Days Care Provided During Period													
A. Medicare	3,317	3,317			2,406	2,406			911	911			
B. Medicaid (Conn.)	18,866	18,866			15,029	15,029			3,837	3,837			
C. Medicaid (other states)													
D. Private Pay	1,535	1,535			1,261	1,261			274	274			
E. State SSI for RCH													
F. Other (Specify) managed care, covid, rugs, hosp	3,873	3,873			2,574	2,574			1,299	1,299			
G. Total Care Days During Period (3A thru F)	27,591	27,591			21,270	21,270			6,321	6,321			
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)	27,591	27,591			21,270	21,270			6,321	6,321			

Schedule of Resident Statistics (Cont'd)

Name of Facility Whispering Pines Rehabilitation and Nursing	License No. 2443	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(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	14		48		5				
Per Diem Rate									
a. One bed rm.	638.40				427.00				
b. Two bed rms.			239.91		391.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,786	4,786		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	6,924	6,924		
D. Total Physical Therapy Treatments	11,710	11,710		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	1,216	1,216		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	1,574	1,574		
D. Total Speech Therapy Treatments	2,790	2,790		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	5,370	5,370		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	7,403	7,403		
D. Total Occupational Therapy Treatments	12,773	12,773		

Report of Expenditures - Salaries & Wages

Name of Facility Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2020	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(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)	132,190	2,091				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	310,526	12,476				
5. Dietary Service						
a. Head Dietitian	29,044	712				
b. Food Service Supervisor	66,050	2,100				
c. Dietary Workers	292,439	17,789				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	240,914	15,138				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	50,447	2,071				
b. Other Maintenance Workers	208	8				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	47,792	2,353				
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	183,851	3,313				
b. RN						
1. Direct Care	566,227	12,514				
2. Administrative**	75,891	2,147				
c. LPN						
1. Direct Care	900,305	29,284				
2. Administrative**						
d. Aides and Attendants	1,158,292	63,356				
e. Physical Therapists	231,448	4,894				
f. Speech Therapists	87,038	1,882				
g. Occupational Therapists	150,349	4,562				
h. Recreation Workers	98,815	4,452				
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	125,386	3,970				
n. Marketing						
o. Other (Specify) See Attached Schedule	41,957	2,127				
<i>A-13. Total Salary Expenditures</i>	4,789,167	187,241				

* 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	\$ 41,969	2,127				
Medical records NA PTO adjustment	\$ (12)	-				
Total	\$ 41,957	2,127	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Nurse Consultant	\$ 3,000	24				
Total	\$ 3,000	24	\$ -	-	\$ -	-

**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		9/30/2020		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	106,011				Business office manager	2,106	pg 10 A 4			
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).										
Diana Bartolotta	24,326				Business office manager asst.	808	pg 10 A 4			

* 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		9/30/2020			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Terrence Brennan	132,190				Licensed Admin 7/2/18-current	2,091	pg 10a 2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2020	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	8,179	70				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	10,569	78				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,000	115				
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) Psychiatrist	1,500	10				
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	8,041	107				
2. Administrative***	25,875	398				
b. LPN						
1. Direct Care	1,596	35				
2. Administrative***						
c. Aides	12,884	430				
d. Other						
12. Other (Specify) See Attached Schedule	3,000	24				
B-13 Total Fees Paid in Lieu of Salaries	100,444	1,363				

* 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 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management	dental	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy of CT LLC	prescription drugs	<input type="radio"/>	<input checked="" type="radio"/>		
Foremost Reahb of CT	PT/OT	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. A. Walaliyadda	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
PsychAssociates Group	Psychiatric	<input type="radio"/>	<input checked="" type="radio"/>		
AAA Nursing Care	LPN/CAN	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network LLC	RN/LPN/CAN	<input type="radio"/>	<input checked="" type="radio"/>		
Maureen Canil	Independent Nurse Consultant	<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"/>		

* 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	9/30/2020		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 146,287	146,287			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 67,925	67,925			
4. Social Security (F.I.C.A.)	\$ 360,706	360,706			
5. Health Insurance	\$ 360,838	360,838			
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	\$ 14,110	14,110			
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	\$ 59,436	59,436			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 117,591	117,591			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 15,606	15,606			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 8,801	8,801			
2. Cellular Phones	\$ 1,000	1,000			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 26,049	26,049			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 420,904	420,904			
Subtotal	\$ 1,647,253	1,647,253			

* 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)
Employee Benefits Other	\$ 9,392		
Employee Background Screen	\$ 2,233		
Employee Drug Screen	\$ 544		
Employee Welfare	\$ 500		
Staff Education	\$ 1,440		
Total	\$ 14,110	\$ -	\$ -

Schedule of Other Taxes

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

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	9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		1,647,253	1,647,253		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	11,471	11,471		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	15,804	15,804		
5. Education Expenses Related to Seminars and Conventions	\$	859	859		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	8,509	8,509		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
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	\$	18,902	18,902		
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	\$	3,573	3,573		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	6,627	6,627		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	200	200		
9. Subscriptions	\$	7,783	7,783		
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**	\$	553,862	553,862		
13. Other (<i>Specify</i>) See Attached Schedule	\$	289,599	289,599		
C-14 Total Administrative & General Expenditures		\$ 2,564,443	2,564,443		

* 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)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Adversting/Public Relations	\$ 18,902		
Total Other Advertising	\$ 18,902	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 6,492		
National Council of Certified Dementia Practitioners	\$ 135		
Total Dues	\$ 6,627	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
AR Consulting	\$ 42,086		
Guaranteed Payments to Partner	\$ 78,000		
Administration	\$ 30,116		
Printing and Copy	\$ 248		
Other Professional Fees	\$ 7,421		
Computer Service	\$ 65,282		
Admin: Minor Equipment	\$ 50		
P/S IT	\$ 22,957		
Finance Charges	\$ 2,398		
Bank Charges	\$ 7,531		
Provider Tax Penalty Expense	\$ 33,511		
Total Other Administrative and General	\$ 289,599	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Whispering Pines Rehabilitation and Nurs	License No. 2443	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
WP Management LLC, 38 Talmadge Ave, East Haven, CT 06512	553,862	operational management	page 16 M 12

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2020	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 194,891	194,891		
2. Non-Food Supplies	\$ 42,235	42,235		
3. Other (Specify) _____ Minor Equipment	\$ 21	21		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 2,497	2,497		
c. Other (Specify) _____	\$			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 239,645	239,645		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*	81,822	81,822		
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	9/30/2020	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	4,341	4,341		
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)	\$	67,297	67,297		
c. Other (Specify)	\$				
3D. Total Laundry Expenditures (3a + b + c)	\$	71,638	71,638		
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	9/30/2020		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. \$	16,834	16,834		
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)	\$	16,834	16,834		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	152,067	152,067		
b.	Medicine Cabinet Drugs	\$	19,058	19,058		
c.	Medical and Therapeutic Supplies	\$	1,694	1,694		
d.	Ambulance/Limousine***	\$	263	263		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	2,933	2,933		
f.	X-rays and Related Radiological Procedures***	\$	5,929	5,929		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	39,599	39,599		
i.	Recreation	\$	7,281	7,281		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	251,956	251,956		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	480,780	480,780		

* 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)
Resident Telephone / Cable TV	\$ 5,705		
Social Service Supplies	\$ 4,242		
Patient Personal Needs	\$ 35		
Nursing Supplies	\$ 225,511		
Nursing Non Medical Supplies	\$ 8,317		
Nursing Equipment Rental	\$ 8,146		
Total Other Resident Care	\$ 251,956	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page of						
Whispering Pines Rehabilitation and Nursing Center			2443	9/30/2020	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	
Unitex Textile Rental Services	Pkwy, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		laundry service	67,297				19	3b
PointClickCare Technologies	PO Box 674802, Detroit MI 48267	<input type="radio"/>	<input checked="" type="radio"/>		clinical admin and GLAP software	12,818				16	m13
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		waste disposal	22,984				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"/>								
		<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).

AMENDED

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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 64,590	64,590				
b. Heat	\$ 37,255	37,255				
c. Light & Power	\$ 97,073	97,073				
d. Water	\$ 51,681	51,681				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 9,466	9,466				
f. Other (<i>itemize</i>)	\$ 112,271	112,271				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 372,336	372,336				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 157,908	157,908				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 100,162	100,162				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 258,070	258,070				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 22,746	22,746				
b. Mortgage Expense	\$ 8,727	8,727				
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 31,473	31,473				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 486,564	486,564				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 155,375	155,375				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 17,637	17,637				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 949,119	949,119				

* 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)
Maintenance	\$ 54,637		
Repairs	\$ 6,992		
Grounds Keeping	\$ 12,625		
Fire System Maint	\$ 6,248		
Sprinkler System Maint	\$ 5,347		
Phone System Maint	\$ 175		
Waste Disposal	\$ 22,984		
Pest Control	\$ 2,946		
Waste Disposal - medical	\$ 316		
Total Other Repairs and Maintenance	\$ 112,271	\$ -	\$ -

Depreciation Schedule

Name of Facility Whispering Pines Rehabilitation and Nursing Center				License No. 2443		Report for Year Ended 9/30/2020			Page 23	of 37			
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
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				5,147,622		5,147,622	190,763			146,956			
2. Disposals (attach schedule)				(9,600)						(283)			
3. Acquired during this report period (attach schedule)				354,130						11,235			
B-4. Subtotal											157,908		
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	1,833	sl	5	2,000	
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						906,942		906,942	112,934			92,541	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						92,828		92,829				5,620	
D-3. Subtotal													100,161
E. Total Depreciation													258,069

7/31/2020	John Cleary Renovations	\$ 9,490	SL/20 yrs	\$ 119
8/31/2020	John Cleary Renovations	\$ 12,058	SL/20 yrs	\$ 100
8/27/2020	Driveway Dr.s - sealcoat and hot asphalt work	\$ 1,861	SL/20 yrs	\$ 16
9/30/2020	John Cleary Renovations	\$ 11,440	SL/20 yrs	\$ 48
9/4/2020	Russo Roofing - new roof	\$ 17,764	SL/20 yrs	\$ -
9/1/2020	Reis Wood Floors LLC - sand & finish flooring	\$ 2,405	SL/20 yrs	\$ 10
Total additions for Building Improvements		\$ 354,130		\$ 11,235 *
Deletions:				
9/30/2020	hrp assoc asbestos survey	\$ (2,140)	SL/20 yrs	\$ (54)
9/30/2020	hrp assoc asbestos survey	\$ (1,560)	SL/20 yrs	\$ (33)
9/30/2020	hrp assoc asbestos survey	\$ (5,900)	SL/20 yrs	\$ (197)
Total deletions for Building Improvements		\$ (9,600)		\$ (283) **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/4/2019	2 tvs and mounts for residents (T brennen Reimburse)	\$ 393	SL/7 yrs	\$ 56
10/15/2019	HPC Foodservice - blower motor	\$ 1,064	SL/10 yrs	\$ 106
10/1/2019	CCI LLC - lounge furniture	\$ 1,717	SL/10 yrs	\$ 172
10/31/2019	Daniels Equipment - refurbished Unimac Washer	\$ 2,550	SL/10 yrs	\$ 233
11/6/2019	Medline - 1 trainer/mobility bungee	\$ 7,148	SL/10 yrs	\$ 655
11/30/2019	Home Depot - leaf blower	\$ 318	SL/5 yrs	\$ 58
11/30/2019	Talmdage Farm - leaf blower	\$ 489	SL/5 yrs	\$ 90
12/18/2019	A&J upholstery - 16 arm chairs	\$ 2,968	SL/10 yrs	\$ 247
12/31/2019	LPI	\$ 800	SL/10 yrs	\$ 67
1/24/2020	HPC Foodservice - beverage cart	\$ 1,422	SL/10 yrs	\$ 107
1/1/2020	Asantino Consulting - Computers/monitors	\$ 3,235	SL/5 yrs	\$ 485
1/31/2020	HPC Foodservice - beverage cart (2)	\$ 2,843	SL/10 yrs	\$ 213
1/31/2020	Daniels Equipment - refurbished Unimac Washer	\$ 5,586	SL/10 yrs	\$ 512
2/17/2020	A&J Upholstery - 17 ARM CHAIRS REUPHOLSTER	\$ 3,045	SL/10 yrs	\$ 203
2/24/2020	Medline - 1 SCALE WHEELCHAIR HDRL 2 RAMPT	\$ 1,771	SL/10 yrs	\$ 118
2/28/2020	HPC Foodservice - CHEFTOP OVEN	\$ 10,330	SL/10 yrs	\$ 689
2/29/2020	HPC Foodservice - Combi OVEN	\$ 9,713	SL/10 yrs	\$ 648
3/7/2020	Medline - Bed, head and foot board	\$ 2,050	SL/10 yrs	\$ 120
4/26/2020	Alco Sales - 36" AMHERST BED END SET -10	\$ 1,115	SL/10 yrs	\$ 56
4/1/2020	Medline - Bed, head and foot board	\$ (214)	SL/10 yrs	\$ (11)
5/31/2020	Medline - 2 electric beds	\$ 3,615	SL/10 yrs	\$ 151
5/5/2020	3 tvs for residents - (T Brennen reimburse)	\$ 472	SL/5 yrs	\$ 124
5/8/2020	A&J Upholstery - 16 ARM CHAIRS REUPHOLSTER	\$ 2,968	SL/10 yrs	\$ 39
7/23/2020	Medline	\$ 1,550	SL/10 yrs	\$ 39
7/31/2020	Asantino Consulting - apple ipad	\$ 904	SL/5 yrs	\$ 45
8/21/2020	All Star Carts - ice cream pushcart	\$ 3,101	SL/5 yrs	\$ 103
9/9/2020	Ebay - frozen yogurt/ice cream machine	\$ 3,211	SL/5 yrs	\$ 54
9/10/2020	A&J Upholstery -22 ARM CHAIRS REUPHOLSTER	\$ 4,081	SL/10 yrs	\$ 34
9/10/2020	FCS-REIMBURSABEL il LEGIONELLA CULTURE	\$ 744	SL/5 yrs	\$ 12
9/18/2020	Sysco co	\$ 1,822	SL/5 yrs	\$ 30
9/23/2020	Medline - 2 BED, HEAT/FOOT BOARD, HDWRE	\$ 2,040	SL/10 yrs	\$ 17
9/30/2020	HPC foodservice	\$ 2,190	SL/10 yrs	\$ 18
9/30/2020	Asantino consulting - sonicwall	\$ 7,789	SL/5 yrs	\$ 130
Total additions for Movable Equipment		\$ 92,828		\$ 5,620 *
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	\$	-	\$	-
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** Attachment Pages 23 24

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Whispering Pines Rehabilitation and Nursing Center			2443		9/30/2020			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	32,224	SL		22,746	
2.									
3.									
A-4. Subtotal									22,746
B. Mortgage Expense									
1. Financing Costs				43,633	1,474			8,727	
2.									
3.									
B-4. Subtotal									8,727
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									31,473

* 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 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

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

Yes No

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

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

Description	Total			
1. Date Land Purchased				
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	9/30/2020	26	37
Item	Total	CCNH	RHNS	(Specify)
12. Interest				
A. Building, Land Improvement & Non-Movable Equipment				
1. First Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
2. Second Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
3. Third Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
4. Fourth Mortgage	\$			
Name of Lender	Rate			
Address of Lender				
B. CHEFA Loan Information				
1. Original Loan Amount	\$			
2. Loan Origination Date				
3. Interest Rate %				
4. Term				
5. CHEFA Interest Expense				
12 B7. 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 ar		2443		9/30/2020			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) LOC and Ascentium (flooring)				\$ 29,368	29,368			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 29,368	29,368			
14. Insurance								
a. Insurance on Property (buildings only)				\$ 129,536	129,536			
b. Insurance on Automobiles				\$ 3,467	3,467			
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify) D&O and Liability				\$ 18,845	18,845			
14d. Total Insurance Expenditures (14a + b + c)				\$ 151,848	151,848			
15. Total All Expenditures (A-13 thru C-14)				\$ 9,765,621	9,765,621			

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2020	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	\$ 150,349	150,349		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			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	\$ 36,290	36,290		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,000	1,000		
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	16	Automobile Expense (e.g. personal use)	\$ 8,509	8,509		
18.			Unallowable Advertising *	\$ 18,902	18,902		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 26,049	26,049		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 130,713	130,713		
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)				\$ 419,811	419,811		

* 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	m8a	Chamber of Commerce Dues	200.00		
16	m13	Nursing Home user fee Penalties/interest	33,510.99		
16	m13	Bank Charges	7,530.50		
16	l2	Staff Party	11,471.08		
16	m13	Guaranteed payments to partners	78,000.00		
Total Other A&G Adjustments			\$ 130,713	\$ -	\$ -

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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 419,811	419,811		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 152,067	152,067		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 5,929	5,929		
30.	20	5h	Laboratory	\$ 39,599	39,599		
31.	20	5c	Medical Supplies	\$ 1,694	1,694		
32.	20	5e2	Oxygen (non emergency)	\$ 2,933	2,933		
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	\$ 31,766	31,766		
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)				\$ 653,798	653,798		

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

Schedule of Other Ancillary Costs

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

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)
Total Other Property Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	LOC interest and equip lease interest	\$ 29,368		
16	m13	finance charges	\$ 2,398		
Total Other Adjustments			\$ 31,766	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct 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			\$ -	\$ -	\$ -

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F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nur: 2443		9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents <i>(CT only)</i>	\$ 7,478,590	7,478,590			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,839,009)	(2,839,009)			
2. a. Medicaid <i>(All other states)</i>	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents <i>(all inclusive)</i>	\$ 1,699,675	1,699,675			
b. Medicare Room and Board Contractual Allowance **	\$ 2,442,989	2,442,989			
4. a. Private-Pay Residents and Other	\$ 608,556	608,556			
b. Private-Pay Room and Board Contractual Allowance **	\$ 32,790	32,790			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 120,957	120,957			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 28,714	28,714			
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	\$ 1,117,900	1,117,900			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 72,500	72,500			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 415,400	415,400			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 3,100	3,100			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,191,000	1,191,000			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 86,250	86,250			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other <i>(Specify)</i> - Medicare	\$ (2,613,661)	(2,613,661)			
b. Other <i>(Specify)</i> - Non-Medicare	\$ 861	861			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,846,612	9,846,612			
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>	\$ 666,314	666,314			
V. Total Other Revenue (1 thru 8)	\$ 666,314	666,314			
VI. Total All Revenue (III + V)	\$ 10,512,926	10,512,926			

* 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.

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Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RIINS	(Specify)
	I.V. Medicare "A"	\$ 2,538		
	Radiology Medicare "A"	\$ 5,360		
	Lab Medicare "A"	\$ 28,989		
	Lab Managed Care	\$ 6,219		
	Ancillary Allowance Medicare	\$ (1,684,194)		
	Ancillary Allowance State / M	\$ (49,183)		
	Ancillary Allowance Managed C	\$ (149,390)		
	Ancillary Allowance Med. B	\$ (774,000)		
	Total Other Resident Revenue - Medicare	\$ (2,613,661)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RIINS	(Specify)
	I.V. Managed Care	\$ 807		
	Radiology Managed Care	\$ 650		
	Lab State / Medicaid	\$ 333		
	Other Ancillary Managed Care	\$ (929)		
	Total Other Resident Revenue	\$ 861	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Other Revenue	\$ (61,545)		
	US HHS STIMULUS DEPOSIT	\$ 140,500		
	QUAL SICK LEAVE PR TAX CREDIT	\$ 79,819		
	CT DSS CRF Grant	\$ 507,540		
	Total Other Revenue	\$ 666,314	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nu	2443	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,367,978
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	165,060
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	10,564
5. Prepaid Expenses			\$	41,773
a. _____				
b. _____				
c. _____				
d. See Schedule		41,773		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	4,242

See Schedule		4,242		
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,589,617
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>1,263,351</u>		\$	1,170,170
	Accum. Depreciation <u>93,181</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>999,771</u>		\$	788,675
	Accum. Depreciation <u>211,096</u>	Net		
7. Motor Vehicles	*Historical Cost <u>10,000</u>		\$	6,167
	Accum. Depreciation <u>3,833</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)			\$	1,965,012

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

(Carry Total forward to next page)

AMENDED

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	Amount
31	a5	Unemp'd Workers Comp - Insur	\$ 36,386
31	a5	Prepaid Other	\$ 5,387
Total Prepaid Expenses			\$ 41,773

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

Page Ref	Line Ref	Description	Amount
31	a8	Other Receivables	\$ 4,034
31	a8	Loans/Advances Employees	\$ 208
Total Other Current Assets (Itemize)			\$ 4,242

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

Page Ref	Line Ref	Description	Amount
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	Amount
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	Amount
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	Amount
33	a12	Accrued Paid Time Off	\$ 125,505
33	a12	Wage Garnishment	\$ 160
33	a12	401 K Contribution Withheld	\$ (2,878)
33	a12	Roth Contribution Withheld	\$ 275
33	a12	Credit Union Withheld	\$ (1,349)
33	a12	Other Employee Withheld	\$ 692
33	a12	Accrued Rent	\$ (145,002)
33	a12	Accrued Personal Pro. Tax	\$ (5,700)
33	a12	Accrued Provider Tax	\$ 83,575
33	a12	Accrued A/P	\$ 136,721
33	a12	Security Deposits Residents	\$ 25,620
33	a12	Security Deposit - other	\$ (1,000)
33	a12	Resident Trust Payable	\$ 111,172
33	a12	Unearned Revenue	470,097
Total Other Current Liabilities (Itemize)			\$ 796,988

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

Page Ref	Line Ref	Description	Amount
34	b4	Due to HMS	\$ 147,262
34	b4	Due to WP Realty LLC	\$ (661,492)
34	b4	Patriot Bank Loan \$500k	\$ 403,979
34	b4	Note Payable - Tidewater Park	\$ 114,645
34	b4	PPP Loan Payable	\$ 1,134,000
34	b4	SBA EIDL loan	\$ 159,900
Total Other Long-Term Liabilities (Itemize)			\$ 1,298,294

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nu	2443	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	3,554,629
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	1,771,200
2. Land Improvements			*Historical Cost _____ Net	
			Accum. Depreciation _____ Net	
3. Buildings			*Historical Cost <u>4,228,800</u>	
			Accum. Depreciation <u>255,490</u> Net	
4. Non-Movable Equipment			*Historical Cost _____ Net	
			Accum. Depreciation _____ Net	
5. Movable Equipment			*Historical Cost _____ Net	
			Accum. Depreciation _____ Net	
6. Motor Vehicles			*Historical Cost _____ Net	
			Accum. Depreciation _____ Net	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 5,744,510	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost <u>341,192</u>	
			Accum. Depreciation <u>54,970</u> Net	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ (226,999)	
Name and Address		Amount	Loan Date	
WP Realty LLC		(226,999)	5/2/18	
7. Other Assets (<i>itemize</i>)			\$ 33,432	
Financing costs			33,432	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 92,656	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 9,391,794	

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

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G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing		2443	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	335,133
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>)				\$	123,514
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	24,543
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>)				\$	2,020
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	796,988

See Schedule				796,988	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,282,198

* 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 Whispering Pines Rehabilitation and Nursin	License No. 2443	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				1,282,198
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>)				\$ 1,298,294
See Schedule				1,298,294
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,298,294
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,580,492

AMENDED

**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	9/30/2020	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			\$	213,768
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	747,304
7. Total Net Worth			\$	961,072
C. Total Reserves and Net Worth			\$	6,811,302
D. Total Liabilities, Reserves, and Net Worth			\$	9,391,794

AMENDED

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nur	2443	9/30/2020	36	37
Account			Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2019		\$	192,948
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$	10,512,926
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$	9,765,621
D.	Net Income or Deficit		\$	747,305
E.	Balance		\$	940,253
F.	Additions			
	1. Additional Capital Contributed (<i>itemize</i>)			
	2. Other (<i>itemize</i>)			
	Prior period adjustment		20,819	
F-3.	Total Additions		\$	20,819
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		\$	961,072
	9/30/2020			

I. Preparer's/Reviewer's Certification

Name of Facility Whispering Pines Rehabilitation and	License No. 2443	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input 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				