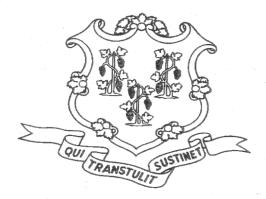
State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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										
Chronic and Convalescent	Rest Home with Nursing									
☑ Nursing Home only □	Supervision only	□ (Specify)								
(CCNH)	(RHNS)									
Report for Year Beginning Report for Year Ending										
5/2/2018	9/30/2018									

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

For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received
			<u> </u>		

Name of Facility (as licensed) License No. Report for Year Ended Page Whispering Pines Rehabilitation and Nursing Center 2443 9/30/2018 1 Administrator's/Owner's Certification MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT UNDER STATE OR FEDERAL LAW. IHEREBY 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 May 2, 2018 and ending September 30, 2018, 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. Ihereby 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 Tite 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 m		00					
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MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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 Ifacility name], for the cost report period beginning May 2, 2018 and ending September 30, 2018, 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 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 reques	Whispering Pines Rehabilitation and	l Nursing Center	244	13	9/30/2018	1	37
Cost Report and supporting schedules prepared for Whispering Pines Rehabilitation and Nursing Center [facility name], for the cost report period beginning May 2, 2018 and ending September 30, 2018, 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. igned (Administrator) Date Signed (Owner) Date rinted Name (Administrator) State of Date Signed (Notary Public) Comm. Expire observe of the 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	COST REPORT MAY E	N OR FALSIFICA	ATION OF A	NY INFORMATI	ON CONTAINED IN		
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my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request. Signed (Administrator) Date Signed (Owner) Date Printed Name (Administrator) Printed Name (Owner) Michael Bartolotta Subscribed and Sworn o before me: State of Date Signed (Notary Public) Comm. Expire	Schedule of Resident Statis Balance Sheet of this Facili	stics, Statements of ity in accordance w	Reported Expe	nditures, Statement	s of Revenues and the re	lated	
Printed Name (Administrator) Printed Name (Owner) FERRENCE BRENNAN Michael Bartolotta Subscribed and Sworn State of Date Signed (Notary Public) Comm. Expire /	my knowledge under the in this Report as a basis f were incurred to provide	penalty of perjury for securing reimb resident care in th	y. I also certif pursement for his Facility. A	fy that all salary a Title XIX and/or Ill supporting reco	nd non-salary expenses other State assisted resi ords for the expenses re	presented dents corded	
FERRENCE BRENNAN Michael Bartolotta Subscribed and Sworn State of Date Signed (Notary Public) Comm. Expire / /	Signed (Administrator)		Date	Signed (Owner	·)	Date	
o before me:							
		State of	Date	Signed (Notary	/ Public)	-	ires
Address of Notary 1 done	Address of Notary Public	1		- 1		1	1

General Information

(Notary Seal)

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State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	Page	of		
			1A	37
Name of Facility	Period Cov	ered:	From	То
Whispering Pines Rehabilitation and Nursing Center			5/2/2018	9/30/2018
Address of Facility				
38 Talmadge Ave, East Haven, CT 06512	r		-	
Report Prepared By	Phone Nun	nber	Date	
Laydon and Company, LLC	203-799-10	0470	2/15/2019	
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

		Pho	ne No. of Fac	ility	Report for Yes	ar Ended	Page		of
		203-	469-2316		9/30/2018		2		37
Name of Facility (as shown on license)			Address (No). & S	Street, City, Sta	te, Zip)			
Whispering Pines Rehabilitation and Nursin	ig Center		38 Talmadg	e Av	e, East Haven,	CT 06512	2		
	CCNH		RHNS		(Specify)		Medicare I	Provid	ler No.
License Numbers:	2443						07-5294		
Type of Facility (Check appropriate box(es))								
Chronic and Convalescent Nursing Home only (CCNH)			Home with ervision only			(Specify))		
Type of Ownership (Check appropriate box)								
O Proprietorship O LLC O	Partnership	0	Profit Corp.	0	Non-Profit Cor	- -	Government	0	Trust
If this facility opened or closed during report	rt year provide	e:			e Opened 5/2/2018	Date Clo	sed		
Has there been any change in ownership or operation during this report year?		•	Yes	0	No	If "Yes,"	explain full	y.	
On May 2, 2018, Talmadge Park Operating Park, Inc. and Talmadge Park Real Estate A Realty, LLC are unrelated parties to Talmac purchase price for the assets purchased by T reflected herein. On October 23, 2018, Taln Rehabilitation and Nursing Center, LLC	ssociates, LL lge Park, Inc. almadge Park	C. T and Ope	almadge Parl Falmadge Par erating Comp	k Ope rk Re any,	erating Compare al Estate Assoc LLC and Talm	ny, LLC a ciates, LL adge Parl	and Talmadg .C. The May k Realty, LL	ge Pari y 2, 20 C is	k
Administrator									
Name of Administrator					Nursing Ho				
TERRENCE BRENNAN					Administrat		1091		
					License N	No.:			
Other Operators/Owners who are assistant a	dministrators	(full	or part time)	of th					
Name					License N	No.:			

General Information and Questionnaire Partners/Members

Name of Facility		License No.		Year Ended	Page	of
Whispering Pines Rehabilitation	on and Nursing Center	2443	8 9/30/2018		3	37
		Business J 38 Talmadge A Haven, CT 065	ve, East	State(s) and Which Connecticut	l/or Town Registered	
			12			
Name of Partners/Members	Business Ac	ldress		Title	% Ov	vned
Louis Viteritti	38 Talmadge Ave, Eas 06512	t Haven, CT	Member		33.	33
Michael Bartolotta	38 Talmadge Ave, Eas 06512	t Haven, CT	Member		33.	33
Erik Burgos	38 Talmadge Ave, Eas 06512	t Haven, CT	Member		33.	33

General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year	r Ended	Page of
Whispering Pines Rehabilitation and Nursing		9/30/2018		3A 37
If this facility is owned or operated as a corpo				
Legal Name of Corporation	Busine	ss Address	State(s) in W	hich Incorporated
Name of Directors, Officers	Busine	ss Address	Title	No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares				

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General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page of								
Whispering Pines Rehabilitation and Nursing Cent	2443	9/30/2018	3B 37								
If this facility is owned or operated as an individua		provide the following informat	ion:								
Owner(s) of Facility											

General Information and Questionnaire Related Parties*

Name of Facility		License			Report for Year Ended		Page	of 37
whispering Pines Renab	ilitation and Nursing Center		2443		9/30/2018		4	37
Are any individuals rece	iving compensation from the fa	cility re	lated th	ough		If "Yes," provide th	e Name/Ad	dress and
marriage, ability to contr	ol, ownership, family or busine	ss assoc	iation?	0	Yes O No	complete the inform	nation on Pa	ge 11 of the report.
A		<u> </u>						
•	ompanies which provide goods operty or the loaning of funds t		,					
C 1	ssociation, common ownership,		•	ness	• Yes O No			
č ;	owners, operators, or officials					If "Yes," provide th	e following	information:
							0	
			so Provi			Indicate Where		
			ls/Servi			Costs are Included	~	
Name of Related Individual or Company	Business Address	Non-F Yes	Related I No	Parties %**	Description of Goods/Services Provided	in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
	38 Talmadge Ave, East Haven, CT			/0	Flovided		Reported	Related 1 arty
Talmadge Park Realty, LLC	06512	•	0		rental of real estate	p.22 L 9	311,117	
Talmadge Park Health Management Company, LLC	38 Talmadge Ave, East Haven, CT 06512	۲	0		management services	p.16 M 12	95,000	
		0	۲					
		0	۲					
		0	۲					
		0	۲					
		0	۲					
		0	۲					
		0	۲					

* 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	License No.		Report for Year Ended	Page	of			
Whispering Pines Rehabilitation and Nursing Ce	2443		9/30/2018	5	37			
If the facility is licensed as CDH and/or RCH or	-	OS or TBI	services with special Medicaid	rates, costs				
must be allocated to CCNH and RHNS as follow	/s:							
Item			Method of Allocation					
Dietary]	Number of	meals served to residents					
Laundry]	Number of	pounds processed					
Housekeeping			square feet serviced					
			hours of routine care provided	•				
Nursing		•	classification, i.e., Director (or C	•				
		•	Nurses, Licensed Practical Nurs	ses, Aides a	and			
		Attendants						
Direct Resident Care Consultants]	Number of	hours of resident care provided	by EACH				
		<u>.</u>	(See listing page 13)					
Maintenance and operation of plant	5	Square fee	t					
Property costs (depreciation)	5	Square fee	t					
Employee health and welfare		Gross salaı						
Management services			e cost center involved					
All other General Administrative expenses	r	Total of Direct and Allocated Costs						
The preparer of this report must answer the follo	wing questio	ns applical	ble to the cost information provi	ded.				
1. In the preparation of this Report, were all	• Yes	O No	If "No," explain fully why such	allocation	ı was not			
costs allocated as required?	© Tes	U NO	made.					
2. Explain the allocation of related company exp	penses and at	tach copy	of appropriate supporting data.					
3. Did the Facility appropriately allocate and sel	f-disallow di	rect and in	direct costs to non-nursing hom	e cost cent	ers?			
(e.g., Assisted Living, Home Health, Outpatie	ent Services,	Adult Day	Care Services, etc.)					
• Ves O No If "No," explain fully why such allocation was								
	• Yes	O No	made.	I unocution	1 was not			

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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 Y	ear Ended		Page of
Whispering Pines Rehabilitation and Nursing	g Centei	•	2443	9/30/2018			6 37
	Relate	ed * to					
		ners,					
	-	ators,				Annual	
		cers		Date of	Term of	Amount	Amount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
De Lage Landen Financial Services Inc.	0	\odot	2 Copiers	5/24/2018	60 months	6,668	1,753
Toyota Financial Services	0	۲	2018 Rav 4	6/20/2018	36 months	3,600	1,750
	0	۲					
	0	۲					
	0	۲					
	0	۲					
	0	٥					
	0	۲					
	0	۲					
	0	٥					
Is a Mileage Log Book Maintained for All L	eased V	ehicles	? O Yes		No	Total ***	3,503

* 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

N. C.E. '1'.	T :		D C
2	License No. 2443	Report for Year Ended 9/30/2018	Page of 7 37
Whispering Pines Rehabilitation an		t were maintained on the following basis:	/ 3/
The records of this facility for the po	eriod covered by this repor	t were maintained on the following basis:	
	Modified Cash		
Is the accounting basis for this			
	Yes	If "No," explain.	
previous period? O	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 (des	scribe fully)		
1 monthly general ledger, FS's, payroll	returns		\$ 6,400
2			\$
3			\$
4			\$
			Charge for Services Provided
			\$ 6,400
Are These Charges Reflected in the Expendence	liture Portion of This Report? If	Yes, Specify Expense Classification and Line No.	
• Yes O No	p.15 1 d		
Legal Services Information			
Name of Legal Firm or Independent	t Attorney		Telephone Number
1 Green & Levine			860-677-7004
2 Kainen, Escalera and McHale			860-493-0870
3 4			
5			
Address (No. & Street, City, State, 2	Zin Code)		
	ton, CT 06032		
1 231 Farmington Ave, Farmingt	ton, CT 06032		
 231 Farmington Ave, Farmingt 21 Oak Street, Suite 601, Hartfolg 4 	ton, CT 06032		
 231 Farmington Ave, Farmingt 21 Oak Street, Suite 601, Hartfold 4 5 	on, CT 06032 ord, CT 06106		
 231 Farmington Ave, Farmingt 21 Oak Street, Suite 601, Hartfolg 4 	on, CT 06032 ord, CT 06106		
 231 Farmington Ave, Farmingt 21 Oak Street, Suite 601, Hartfold 4 5 	on, CT 06032 ord, CT 06106		\$ 19,260
 231 Farmington Ave, Farmingt 21 Oak Street, Suite 601, Hartfold 4 5 Services Provided by This Firm (<i>des</i> 	on, CT 06032 ord, CT 06106		\$ 19,260 \$ 15,962
 231 Farmington Ave, Farmingt 21 Oak Street, Suite 601, Hartfold 4 5 Services Provided by This Firm (dest 1 general corporate matters, litigation 	on, CT 06032 ord, CT 06106		
 231 Farmington Ave, Farmingt 21 Oak Street, Suite 601, Hartf 3 4 5 Services Provided by This Firm (<i>des</i> 1 general corporate matters, litigation 2 labor and personnel issues 	on, CT 06032 ord, CT 06106		\$ 15,962
 231 Farmington Ave, Farmingt 21 Oak Street, Suite 601, Hartfold 4 5 Services Provided by This Firm (<i>des</i> 1 general corporate matters, litigation 2 labor and personnel issues 3 	on, CT 06032 ord, CT 06106		\$ 15,962 \$
 231 Farmington Ave, Farmingt 21 Oak Street, Suite 601, Hartfold 4 5 Services Provided by This Firm (dest 1 general corporate matters, litigation 2 labor and personnel issues 3 4 	on, CT 06032 ord, CT 06106		\$ 15,962 \$ \$
 231 Farmington Ave, Farmingt 21 Oak Street, Suite 601, Hartfold 4 5 Services Provided by This Firm (dest 1 general corporate matters, litigation 2 labor and personnel issues 3 4 	on, CT 06032 ord, CT 06106		\$ 15,962 \$ \$ \$
1 231 Farmington Ave, Farmingt 2 21 Oak Street, Suite 601, Hartfold 3 4 5 5 Services Provided by This Firm (destance) 1 general corporate matters, litigation 2 labor and personnel issues 3 4 5 5	son, CT 06032 Ford, CT 06106 scribe fully)	Yes, Specify Expense Classification and Line No.	\$ 15,962 \$ \$ \$ Charge for Services Provided
1 231 Farmington Ave, Farmingt 2 21 Oak Street, Suite 601, Hartfold 3 4 5 5 Services Provided by This Firm (dest 1 general corporate matters, litigation 2 labor and personnel issues 3 4 5 5 Are These Charges Reflected in the Expendence	son, CT 06032 Ford, CT 06106 scribe fully)	Yes, Specify Expense Classification and Line No.	\$ 15,962 \$ \$ \$ Charge for Services Provided

Schedule of Resident Statistics

Name of Facility			License N	No.			Report fo	or Year Ende	ed		Page	of	
Whispering Pines Rehabilitation and Nursing Center			2	443			9/30/2018				8	37	
						Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	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			
 Number of Residents A. As of midnight of PREVIOUS report period 	77	77			77	77			82	82			
B. As of midnight of THIS report period					82	82							
3. Total Number of Days Care Provided During Period													
A. Medicare	1,163	1,163			425	425			738	738			
B. Medicaid (Conn.)	9,675	9,675			3,827	3,827			5,848	5,848			
C. Medicaid (other states)													
D. Private Pay	650	650			265	265			385	385			
E. State SSI for RCH													
F. Other (Specify) mgd care and hospice	904	904			411	411			493	493			
G. Total Care Days During Period (3A thru F)	12,392	12,392			4,928	4,928			7,464	7,464			
Total Number of Days Not Included in Figures in 4. 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)	12,392	12,392			4,928	4,928			7,464	7,464			

State of Connecticut Annual Report of Long-Term Care Facility CSP-9 Rev. 9/2002

Name of Facility License No. Report for Year Fodds Page of 9 4. Were there any changes in the certified bed capacity during the report year 0 Yes 0 Yes 0 11*YES*, provide the following information: If YES*, provide the following information: 0 <th></th> <th></th> <th></th> <th>Sch</th> <th>edu</th> <th>le of</th> <th>Res</th> <th>sider</th> <th>nt S</th> <th>tatis</th> <th>stics (</th> <th>Cont'd</th> <th>)</th> <th></th> <th></th>				Sch	edu	le of	Res	sider	nt S	tatis	stics (Cont'd)		
Whispering Pines Rehabilitation and Nursing 243 9/30/2018 9 37 4. Wore there any changes in the certified bed capacity during the report year? If "PTS", provide the following information: O Ves No No Date of Change (1) (2) (3)	Name of Faci	lity			Lice	1se No.				Report	t for Year	Ended		Page	of
4. Wree there any changes in the certified bed capacity during the report year? O Yes O No If "YES", provide the following information: Place of Cinange Change in Reds Capacity After Change Reason for Change Ota of Change (1) (2) (3)		•	habilitat	ion and Nursing		2443									37
If "YES", provide the following information: $ \begin{array}{c c c c c c c c c c c c c c c c c c c $	1 0			6											
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1st change				C1 . D	• •						00		DIDIG	(5	aif.
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C. Other 3,206 3,206											<u> </u>	247	217		
	C		Janve	11cauncints							<u> </u>				
			Occupat	ional Theranv T	reatm	ients									

State of Connecticut Annual Report of Long-Term Care Facility CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No. 2443		Report for Yea 9/30/2018	r Ended	Page 10	of 37
Whispering Pines Rehabilitation and Nursing Center			9/30/2018 Yes		No	57
Are time records maintained by all individuals receiving con	npensation?	0			NO	
			Total Cost a	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)	48,998	883				
3. Assistant Administrator (Complete also Sec. IV	48,998	003				
of Schedule A1)						
4. Other Administrative Salaries (telephone						
operator, clerks, receptionists, etc.)	88,771	4,267				
5. Dietary Service						
a. Head Dietitian	9,871	257				ļ
b. Food Service Supervisor	25,516	869			-	
c. Dietary Workers 6. Housekeeping Service	123,128	8,090				
a. Head Housekeeper						
b. Other Housekeeping Workers	76,143	4,733				
7. Repairs & Maintenance Services		,				
a. Engineer or Chief of Maintenance	20,054	735				
b. Other Maintenance Workers	435	26				
8. Laundry Service						
a. Supervisor b. Other Laundry Workers	33,726	2,184				
9. Barber and Beautician Services	55,720	2,104				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants 12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	71,325	1,449				
b. RN	/1,525	1,449				
1. Direct Care	233,233	5,569				
2. Administrative**	36,450	936				
c. LPN						
1. Direct Care	305,765	10,525				
2. Administrative**	424,432	26.240				
d. Aides and Attendants e. Physical Therapists	424,432	26,349 2,297				
f. Speech Therapists	39,094	733				
g. Occupational Therapists	58,609	1,820				
h. Recreation Workers	48,361	2,282				
i. Physicians						
1. Medical Director						
2. Utilization Review 3. Resident Care***						
4. Other (Specify)						
- (- F) /						
j. Dentists						
k. Pharmacists						
1. Podiatrists	A A 7 1 P	1.007			-	
m. Social Workers/Case Management n. Marketing	44,615	1,685				
n. Marketing o. Other (Specify)						
See Attached Schedule	21,981	912				
A-13. Total Salary Expenditures	1,819,190	76,598		1		

* 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.

Whispering Pines Rehabilitation and Nursing Center 9/30/2018

Schedule of Other Salaries and Wages (Page 10)

	CC	NH	RH	NS	(Specify)		
Position	\$	Hours	\$	Hours	\$	Hours	
Scheduler	\$ 21,730	896					
medical records	\$ 251	16					
Total	\$ 21,981	912	\$ -		\$ -		
10181	\$ 21,981	912	\$ -	-	5 -	-	

Schedule of Other Fees (Page 13)

	CC	NH	RH	NS			
Service	\$	Hours	\$	Hours	\$	Hours	
Total	\$ -	-	\$ -	-	\$ -	-	

Attachment Page 10/13

State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

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	d Nursing C	Center		2443		9/30/2018			11	37
		Salary Pai	d	Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name	CCNH	RHNS	(Specify)	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Received
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

State of Connecticut Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Oth	er Related Parties*
----------------------------------	---------------------

Name of Facility (as licensed)				License No.	Report for Y	ear Ended		Page	of	
Whispering Pines Rehabilitation ar	nd Nursing (Center		2443		9/30/2018		12	37	
		Salary Pai	d	Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name	CCNH	RHNS	(Specify)	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Received
Section III - Administrators***										
Michael Fiore	21,394				licensed Admin 5/2/18-7/10/18	405	a2	none	405	
Terrence Brennan	27,604				licensed Admin 7/2/18-current	478	a2		478	
Section IV - Assistant Administrators										

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

** Include <u>all</u> other employment worked during the cost year.

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees License No. Report for Year Ended Name of Facility Page of 9/30/2018 Whispering Pines Rehabilitation and Nursing Cente 2443 13 37 Total Cost and Hours CCNH RHNS Item Hours 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 1,600 50 3. Pharmacist 4,225 63 4. Podiatrist 5. Physical Therapy a. Resident Care 22,610 59 b. Other 6. Social Worker 7. Recreation Worker 8. Physicians a. Medical Director (entire facility) 13,750 85 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 12,155 192 b. Other 11. Nurses and aides and attendants a. RN 1. Direct Care 5.924 79 2. Administrative*** 43,281 346 b. LPN 1. Direct Care 20,993 414 2. Administrative*** c. Aides 51,843 1,785 d. Other 12. Other (Specify) See Attached Schedule **B-13** Total Fees Paid in Lieu of Salaries 176,381 3,071

* 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 Nur	sing Center	License No. 2443		Report for Yea 9/30/2018	ar Ended	Page 14	of 37	
Name & Address of Individual	Full Exp	lanation of Service	Operato	* to Owners, rs, Officers	Explanation of Relationship			
Cheryl S. Wilcox	Independ	ent Nurse Consultant	Yes O	No O				
Dr A Walaliyadda	m	edical director	0	•				
Dr. M Drabinski	asst	medical director	0	•				
LTC Management		dental	0	•				
Partners Pharmacy of CT	pre	scription drugs	0	۲				
Nurse Network	R	N/LPN/CAN	0	۲				
AAA Nursing Care		LPN/CAN	0	۲				
Foremost Rehab of CT		PT/OT	0	۲				
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* 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 Ye	ear Ended	Page	of
Whispering Pines Rehabilitation and Nursing Cer 2443		9/30/2018		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	95,068	95,068		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$	26,612	26,612		
4. Social Security (F.I.C.A.)	\$	138,191	138,191		
5. Health Insurance	\$	166,559	166,559		
6. Life Insurance (employees only)					
(not-owners and not-operators)	\$	360	360		
7. Pensions (Non-Discriminatory)	\$				
(not-owners and not-operators)					
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>)	\$	5,367	5,367		
See Attached Schedule					
b. Personal Retirement Plans, Pensions, and	\$				
Profit Sharing Plans for Owners and					
Operators (Discriminatory)*					
c. Bad Debts*	\$	20,000	20,000		
d. Accounting and Auditing	\$	6,400	6,400		
e. Legal (Services should be fully described on Page 7)	\$	35,222	35,222		
f. Insurance on Lives of Owners and	\$				
Operators (Specify)*					
g. Office Supplies	\$	5,650	5,650		
h. Telephone and Cellular Phones		,	,		
1. Telephone & Pagers	\$	3,974	3,974		
2. Cellular Phones	\$	50	50		
i. Appraisal (Specify purpose and	\$				
attach copy)*					
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)	•				
1. Income*	\$				
2. Other (<i>Specify</i>)	\$	3,618	3,618		
See Attached Schedule		-)- •			
3. Resident Day User Fee	\$	222,686	222,686		
Subtotal	\$	729,756	729,756		

* 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

Whispering Pines Rehabilitation and Nursing Center 9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	(Specify)	
background screening	\$ 1,471		
drug screening	\$ 181		
employee welfare	\$ 2,560		
other employee misc benefits	\$ 1,156		
Total	\$ 5,367	\$ -	\$ -

Schedule of Other Taxes

Description	С	CCNH RHNS		(Specify)
Sales and use tax	\$	3,618		
Total	\$	3,618	\$-	\$ -

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

Name of Facility	License No.		Report for Y	Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center	2443		9/30/2018		16	37
Item			Total	CCNH	RHNS	(Specify)
Subtota	ls Brought Forwa	rd:	729,756	729,756		
1. Travel and Entertainment	0					
1. Resident Travel and Entertainment		\$				
2. Holiday Parties for Staff		\$				
3. Gifts to Staff and Residents		\$				
4. Employee Travel		\$	4,690	4,690		
5. Education Expenses Related to Seminars an	nd Conventions	\$	2,318	2,318		
6. Automobile Expense (not purchase or depr	eciation)	\$	1,750	1,750		
7. Other (<i>Specify</i>)		\$	1,384	1,384		
See Attached Schedule						
m. Other Administrative and General Expenses						
1. Advertising Help Wanted (all such expense	s)	\$				
2. Advertising Telephone Directory (all such e	expenses)***	\$				
3. Advertising Other (Specify)***		\$	75	75		
See Attached Schedule						
4. Fund-Raising***		\$				
5. Medical Records		\$				
6. Barber and Beauty Supplies (if this service	is supplied	\$				
directly and not by contract or fee for servic	ce)***					
7. Postage		\$	1,298	1,298		
* 8. Dues and Membership Fees to Professional		\$	1,660	1,660		
Associations (Specify)						
See Attached Schedule						
8a. Dues to Chamber of Commerce & Other Non-A	Allowable Org.***	\$	473	473		
9. Subscriptions		\$	880	880		
10. Contributions***		\$				
See Attached Schedule						
11. Services Provided by Contract (Specify and	Complete	\$				
Schedule C-2, Page 21 for each firm or ind	ividual)					
12. Administrative Management Services**		\$	95,000	95,000		
13. Other (<i>Specify</i>)		\$	39,138	39,138		
See Attached Schedule						
C-14 Total Administrative & General Expenditures		\$	878,422	878,422		

* 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.

Whispering Pines Rehabilitation and Nursing Center 9/30/2018

Schedule of Other Travel and Entertainment

Description	CCNH	R	HNS	(Spe	ecify)
travel and entertainment	\$ 1,384				
Total Other Travel and Entertainment	\$ 1,384	\$	-	\$	-

......

Schedule of Other Advertising

Description	CCN	CCNH RHNS		(Speci	ify)	
Creative Flowers	\$	75				
Total Other Advertising	\$	75	\$	-	\$	-

Schedule of Dues

Description	C	CNH	RHI	NS	(Speci	fy)
CAHCF	\$	1,535				
NCCDP - renewal C Regan	\$	125				
Total Dues	\$	1,660	\$	-	\$	-

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RH	INS	(Spe	cify)
admin	\$ 5,748				
printing and copy	\$ 1,133				
computer svc - point click care, internet, payroll system	\$ 19,510				
computer supplies	\$ 392				
office equip rental	\$ 1,753				
finance charges	\$ 682				
bank charges	\$ 6,987				
AR consulting	\$ 1,350				
IT consulting	\$ 1,583				
Total Other Administrative and General	\$ 39,138	\$	-	\$	-

Name of Facility	License No.	Report for Year Ended	Page of
Whispering Pines Rehabilitation and Nurs		9/30/2018	17 37
	Cost of		Indicate Where Costs
Name & Address of Individual or	Management	Full Description of Mgmt. Service	
Company Supplying Service	Service	Provided	Report Page #/Line #
Talmadge Park Health Care Management	95,000	operational management	page 16 M12

Schedule C-1 - Management Services*

* 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)

		Note o	n Page 5)			
Nan	ne of Facility	Licens	e No.	Report for Y	ear Ended	Page of
Whi	spering Pines Rehabilitation and Nursing Center	r	2443	9/30/2018		18 37
	Item		Total	CCNH	RHNS	(Specify)
2.	Dietary		Total	eerm		(speeny)
	a. In-House Preparation & Service					
	1. Raw Food	2	5 79,474	79,474		
	2. Non-Food Supplies		5 25,070	25,070		
	3. Other (<i>Specify</i>)		5 1,219	1,219		
	minor equip					
	b. Purchased Services (by contract other		5			
	than through Management Services)					
	(Complete Schedule C-2 att. Page 21)					
	c. Other (<i>Specify</i>)		5			
2D.	Total Dietary Expenditures (2a + b + c + d)		5 105,763	105,763		
2 E			T . 1		DIDIG	
2F.	Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G.	Resident Meals: Total no. of meals served per	day:*	36,720	36,720		
H.	Is cost of employee meals included in 2E?	O Yes	\odot	No		
I.	Did you receive revenue from employees?	O Yes	⊙	No	If yes, specify amt.	
J.	Where is the revenue received reported in the C	Cost Repo	rt? (Page/Line)	Item)		
K.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	O Yes	۲	No	If yes, specify cost.	
L.	Is any revenue collected from these people?	O Yes	۲	No	If yes, specify amt.	
M.	Where is the revenue received reported in the O	Cost Repo	rt? (Page/Line	Item)		
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	O Yes	٥	No	If yes, specify cost.	
0.		O Yes	\odot	No	If yes, specify amt.	
P.	Where is the revenue received reported in the O	Cost Repo	rt? (Page/Line)	Item)		
	1	1	` `	,		

* 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		e No.	Report for Y		Page of
Whispering Pines Rehabilitation and Nursing Center		2443	9/30/2018		19 37
Item		Total	CCNH	RHNS	(Specify)
 3. Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** 	Lbs. Amt. \$	4,633	4,633		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.				
processed.***	Amt. \$				
3. Personal clothing of residents	Lbs.				
washed, ironed, and/or processed.***	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
b. Purchased Services (by contract other	Amt. \$	9,684	0.694		
than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	9,084	9,684		
c. Other (<i>Specify</i>)	\$	766	766		
3D. Total Laundry Expenditures (3a + b + c)	\$	15,083	15,083		
3F. Laundry QuestionnaireG. Is cost of employee laundry included in 3E? C	D Yes	۲	No	If yes, specify cost.	
H. Did you receive revenue from employees? C	D Yes	۲	No	If yes, specify amt.	
I. Where is the revenue received reported in the Cos	st Report?		(Page/Line	<u> </u>	
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	D Yes	٥	No	If yes, specify cost.	
K. Did you receive revenue from these people? C	D Yes	۲	No	If yes, specify amt.	
L. Where is the revenue received reported in the Cos	st Report?		(Page/Line	Item)	

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4. All allocations should add to total recorded in 3E.

*** 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		Repo	ort for Year E	nded	Page	of
Whispering Pines Rehabilitation and Nursing C	l Nursing C 2443 9/30/2018				20	37
Item	•		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced					
a. In-House Care	by Personnel					
1. Supplies - Cleaning (Mops,	Amt.	\$	12,121	12,121		
pails, brooms, etc.)						
b. Purchased Services (by contract other	Sq. Ft. Serviced					
than through Management Services)	by Personnel					
(Complete Schedule C-2 att.	Amt.	\$				
Page 21)						
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a +	b + c)	\$	12,121	12,121		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from		\$	27,372	27,372		
Partners Pharmacy						
b. Medicine Cabinet Drugs		\$	14,926	14,926		
c. Medical and Therapeutic Supplies		\$	17,127	17,127		
d. Ambulance/Limousine***		\$				
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	3,249	3,249		
f. X-rays and Related Radiological		\$	1,144	1,144		
Procedures***						
g. Dental (Not dentists who should be included)	luded under	\$				
salaries or fees)						
h. Laboratory***		\$	3,391	3,391		
i. Recreation		\$	2,261	2,261		
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
1. Other (Specify)****		\$	70,086	70,086		
See Attached Schedule						
5M. Total Resident Care Expenditures (5a - 5	5j)	\$	139,556	139,556		

* 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.

Whispering Pines Rehabilitation and Nursing Center 9/30/2018

Schedule of Other Resident Care

Description	(CCNH	RI	INS	(Spec	cify)
patient personal needs	\$	34				
nursing supplies	\$	19,359				
nursing non med supplies	\$	2,782				
incontinence supplies	\$	26,485				
nursing rentals	\$	14,481				
nursing minor equip	\$	3,477				
resident telephone	\$	3,468				
Total Other Resident Care	\$	70,086	\$	-	\$	-

State of Connecticut Annual Report of Long-Term Care Facility CSP-21 Rev. 10/2001

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

Name of Facility				License No.	Report for Year Ende	d			Page	
Whispering Pines Rehabilitat	tion and Nursing Cente	er		2443	9/30/2018	1			21	37
		Related ** Operators	,	-			Total Cost	/Page Ref.**	*	1
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
WESCOM SOLUTIONS DBA POINT CLICK CARE	DRIVE, MISSISSAUGA, ON	0	o		AND FINANCIAL SOFTWARE AND					
		0	۲							
		0	۲							
		0	o							
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		0	•							
		0	•							
		0	•							
		0	• •							
		0 0	•							
		0	0							

* 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 N	No.	Report for Ye	ar Ended		Page of
Whispering Pines Rehabilitation and Nursing 244	3	9/30/2018			22 37
Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$	6,619	6,619		
b. Heat	\$	7,339	7,339		
c. Light & Power	\$	58,237	58,237		
d. Water	\$	20,935	20,935		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$				
f. Other (<i>itemize</i>)	\$	66,433	66,433		
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$	159,563	159,563		
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$	104,669	104,669		
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$	34,920	34,920		
*7e. <i>Total Depreciation Costs</i> (7a + b + c + d)	\$	139,589	139,589		
8. Amortization (<i>Complete att. Schedule Page 24</i> *)					
a. Organization Expense	\$	8,976	8,976		
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$	8,976	8,976		
9. Rental payments on leased real property less					
real estate taxes included in item 10b	\$	311,117	311,117		
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$				
c. Personal property taxes	\$	3,178	3,178		
11. Total Property Expenses $(7e + 8e + 9 + 10)$	\$	462,860	462,860		

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

Whispering Pines Rehabilitation and Nursing Center 9/30/2018

Schedule of Other Repairs and Maintenance

Description	(CCNH	RHI	NS	(Specify)
Groundskeeping	\$	5,832			
fire system maintenance	\$	3,349			
sprinkler system mainentance	\$	2,439			
waste disposal	\$	8,370			
pest control	\$	1,888			
Maintenance labor	\$	39,632			
repairs	\$	4,924			
Total Other Repairs and Maintenance	\$	66,433	\$	-	\$ -

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					Deprec	iation Sc	chedule					
			License No. Report for Year Ended		nded		Page	of				
Whispering Pines Rehabilitation and Nursing Center			244	3		9/30/2018			23	37		
					Historical Cost	Less		Accumulated Depreciation to	Method of			
					Exclusive of	Salvage	Cost to Be	Beginning of Year's		Useful	Depreciation	
Property Item					Land	Value	Depreciated	Operations	Depreciation	Life	for This Year	Totals
A. Land Improvements							1	1	-			
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attac	h sched	lule)										
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attac	h sched	lule)			5,186,953		5,186,953				104,669	
B-4. Subtotal												104,669
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attac	h sched	lule)										
C-4. Subtotal												
	Is a mi	ileage										
	logb							Accumulated				
	mainta	ained?	Date of Ad	equisition	Historical Cost	Less		Depreciation to	Method of			
					Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
	Yes	No	Month	Year	Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
D. Movable Equipment												
1. Motor Vehicles (Specify name, model												
and year of each vehicle)												
a.												
b.												
с.												
d.												
2. Movable Equipment												
a. Acquired prior to this report periodb. Disposals (attach schedule)												
c. Acquired during this report period												
c. Acquired during this report period (attach schedule)					858,990		858,990				34,920	
D-3. Subtotal					838,990		858,990				34,920	34,920
E. <i>Total Depreciation</i>											-	139,589
E. Iolai Depreciation												139,389

Whispering Pines Rehabilitation and Nursing Center 9/30/2018

Schedule of Land Improvements Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:	•			
Total additions for Land Imp	rovements	\$ -		\$ -
Deletions:				
			1	1
			1	-
			-	-
Fotal deletions for Land Impr	ovements	\$ -		\$ -

**Ties to Page 23, Line A2

" Ties to rage 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:	Description of item	Cust	Life	De	preciation
	Building	\$ 4,651,680	20	\$	96,910
	Building Improvements	\$ 400.000	20	\$	6,667
	New Roof	\$ 17,335	20	\$	289
	furniture, wall coverings, lobby	\$ 5,079	20	\$	32
	interior design work	\$ 20.000	20	\$	125
	Emerald Resources - elevator keypad	\$ 2,822	20	\$	47
	KMSR fin svs	\$ 1,500	20	\$	19
	dependable heating and cooling - tower motor office and rehab	\$ 4,013	20	\$	50
	driveway paving and repairs	\$ 6,275	20	\$	78
	USA flooring - carpet	\$ 1.064	20	\$	13
	dependable heating and cooling -	\$ 1,485	20	\$	19
	NE piano - tuning and repairs	\$ 4,254	20	\$	35
	HPC - waterfountain	\$ 1,169	20	\$	15
7/31/2018	Moser pilon architect	\$ 2,460	20	\$	21
	2 ice machines - HPC	\$ 1,130	20	\$	9
	Emerald Resources - elevator keypad	\$ 512	10	\$	13
	webstaurant - ice machines	\$ 3,318	20	\$	28
	john cleary - renovation work	\$ 9,200	20	\$	38
	aci floor - carpeting	\$ 4,678	20	\$	39
	pasquariello - electical work	\$ 9,164	20	\$	76
	NJF electrical -	\$ 3,833	20	\$	32
8/14/2018	Russo roofing -side roof work	\$ 4,573	20	\$	38
	dependable - exhaust duct, theromstate	\$ 2,763	20	\$	23
	carangelo - wall coverings	\$ 3,809	20	\$	32
	john cleary - renovation work	\$ 7,025	20	\$	_
	hpc - walkin freezer	\$ 5,000	20	\$	21
	carangelo - wall coverings	\$ 4,806	20	\$	-
	geriatric medical - beds and matress	\$ 6,575	10	\$	-
9/21/2018	Direct supply - vacuuum radio/charger	\$ 1,430	5	\$	-
Fotal additions for	Building Improvements	\$ 5,186,953		\$	104,669
Deletions:					
				¢	
l otal deletions for	Building Improvements	\$ -		\$	-

Schedule of Non-Movable Equipment Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
			1	
			1	-
Fotal additions for Non-Movabl	e Equipment	\$ -		\$ -
Deletions:				
			1	
Fotal deletions for Non-Movable	e Equipment	\$ -		\$ -
*Ties to Page 23, Line C3				
**Ties to Page 23. Line C2				

**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:			2.110	Depreention
5/2/2018	Movebale Equipment	800,000.00	20	\$ 33,333
5/31/2018	HPC walk in freezer	5,000.00	20	\$ 166
5/24/2018	computer	4,978.00	5	\$ 415
6/5/2018	lawnmower	669.85	5	45
6/25/2018	computer	6,149.75	5	410
7/26/2018	HPC walk in freezer	5,000.00	20	\$ 125
7/9/2018	2way radio	804.01	3	20.00
7/3/2018	grill	1,091.07	10	27
7/16/2018	2way radio	804.01	3	20.00
8/13/2018	mattress	6,575.43	10	110
9/13/2018	lobby furniture	11,625.54	7	96.00
9/1/2018	ultrabook	2,262.13	5	38
9/1/2018	10 electric beds	12,232.78	10	100
	10 mattress	1,797.32	10	15
Total additions for	Movable Equipment	\$ 858,990		\$ 34,920
Deletions:				
Fotal 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

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
dditions:				
fotal additions for Leasehol	d Improvement	\$ -		\$ -
Deletions:				
			-	-
Fotal deletions for Leasehold	Improvement	\$ -		\$ -

**Ties to Page 24, Line C2

Amortization Schedule*

Nam	Name of Facility				License No.		Report for Year Ended			of
	spering Pines Rehabilitation and Nursing	Center		2443		9/30/2018			Page 24	37
			Date of			Accumulated Amort. to				
		Acqui				Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing	Rate	Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
A.	Organization Expense									
	1. Organizational Costs	5	18	15	373,126		sl		8,976	
	2.									
	3.									
A-4.	Subtotal									8,976
B.	Mortgage Expense									
	1.									
	2.									
	3.									
B-4.	Subtotal									
C.	Leasehold Improvements and Other									
	1. Acquired prior to this report period									
	2. Disposals (attach schedule)									
	3. Acquired during this report period									
	(attach schedule)									
C-4.	Subtotal									
D.	Total Amortization									8,976

* 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	icense No. 2443	Report for Year En 9/30/2018	ded		Page of 25 37
· · ·	2443	9/30/2018			23 31
11. Property Questionnaire					
Part A	Easility				If IIV as II as we also be used D
Is the property either owned by the or leased from a Related Party?*	• •	Yes	0	NO	If "Yes," complete Part B. If "No," complete Part C.
	ten in malate d lan Granillan an		4 4 4 1		II No, complete rait C.
*If any owner or operator of this facili business association to any person or o					
related party transaction.	6				
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of	of Purchase	5/2/2018			
4. Date of Initial Licensure		5/2/2018			
5. Total Licensed Bed Capacity		90			
6. Square Footage 7. Acquisition Cost		42,000			
a. Land					
b. Building					
Part B - Owner and Related Part	ies	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing		1st Wortgage	2nd Wortgage	Sid Mongage	-til Wortgage
a. Type of Financing (e.g., fixe	ed, variable)	Fixed			
b. Date Mortgage Obtained	, ,	5/2/2018			
c. Interest Rate for the Cost Ye	ear	3.67%			
d. Term of Mortgage (number	of years)	18			
e. Amount of Principal Borrow	ved	5,065,051			
f. Principal balance outstandin	ng as of	5,008,296			
Complete if Mortgage was Re	financed				
During Current Cost Year					
g. Type of Financing (e.g., fixe	ed, variable)				
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number					
k. Amount of Principal Borrow 1. Principal Outstanding on No.					
* * *		[mnrovomonts Only	7		
Part C - Arms-Length Leases Name and Address of Lessor		pperty Leased		Term of Lesse	Annual Amount of Lease
		perty Leased	Date of Lease	Term of Lease	Annual Annount 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 Yea		Page of	
Whispering Pines Rehabilitation and I2443		9/30/2018			26 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest					
A. Building, Land Improvement & Non-Movable					
Equipment					
1. First Mortgage	\$	77107	77,107		
Name of Lender	Rate				
Berkadia / HUD					
Address of Lender					
2. Second Mortgage	\$	20,424	20,424		
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)	\$	97,531	97,531		

(Carry Subtotals forward to next page)

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

Name of FacilityLicense NWhispering Pines Rehabilitation and24	No. 143		Report for Ye 9/30/2018		Page of 27 37	
whispering times Kenaomtation and 2-	143		9/30/2018			21 31
Item			Total	CCNH	RHNS	(Specify)
	ototals Bro	ught Forward:	97,531	97,531		
12. C. Movable Equipment						
1. Automotive Equipment	1	\$				
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (<i>Specify</i>)		\$				
A. Item						
Lender	<u> </u>					
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Intere	est					
$\frac{\text{Expense } (\text{C1} + 2)}{12 \text{ P o 1 Line } (F o 1 C o$		\$	20.255	20.255		
12. D. Other Interest Expense (<i>Specify</i>)		\$	30,255	30,255		
LOC						
13. Total All Interest Expense (12B7 + 120	(12)	\$	127,786	127.796		
13. Total All Interest Expense $(12B) + 12C$ 14. Insurance	$-3 \pm 12D$	φ	127,780	127,786		
a. Insurance on Property (buildings or	nlv)	\$	11,093	11,093		
b. Insurance on Automobiles	11y)	\$	11,075	11,075		
c. Insurance other than Property (as sp	pecified ab					
1. Umbrella (Blanket Coverage)						
2. Fire and Extended Coverage						
3. Other (Specify)	10,336	10,336				
D&O and liability	.,					
14d. Total Insurance Expenditures (14a + b	(+c)	\$	21,429	21,429		
15. Total All Expenditures (A-13 thru C-14		\$	3,918,154	3,918,154		

D. Adjustments to Statement of Expenditures

	e of Fa			Lic	cense No.	Report for Yea	r Ended	Page	of
vv fils	pering	, rines	s Rehabilitation and Nursing Center	<u> </u>	2443	9/30/2018		28	37
Itom	Page	Lina			Total Amount of				
No.			Itom Description		Decrease	CCNH	RHNS	(5	a:f-1)
			Item Description es and Wages		Decrease	CCNH	KIINS	(Spe	cify)
rage	10-5	aurie	Outpatient Service Costs	\$					
2.	10	12g	Salaries not related to Resident Care	۰ \$	58,609	58,609			
<u> </u>	10	12g	Occupational Therapy	ۍ \$	38,009	38,009			
<u> </u>			Other - See attached Schedule	ۍ \$		ł – – – ł			
	12 D	Profos	sional Fees	Φ					
<i>r age</i> 5.	13 - F	rojes	Resident Care Physicians **	¢					
<u> </u>	13	10.		\$ \$	12 155	12 155			
<u> </u>	13	10a	Occupational Therapy Other - See attached Schedule	ֆ \$	12,155	12,155			
	a 15 P	16		\$					
Page. 8.	s 13 &	10 -	Administrative and General Discriminatory Benefits	¢					
<u>8.</u> 9.	15	1c	Bad Debts	\$ \$	20.000	20,000		+	
<u>9.</u> 10.	15	10			20,000	20,000			
10. 10a.			Accounting Legal	\$ \$		┤────┤			
10a. 11.									
	1.5	11.0	Telephone	\$	50	50			
12.	15	1h2	Cellular Telephone	\$	50	50			
13.			Life insurance premiums on the life	¢					
1.4			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.		116	Automobile Expense (e.g. personal use)	\$	1,750	1,750			
18.	16	1m2	Unallowable Advertising *	\$	75	75			
19.			Income Tax / Corporate Business Tax	\$				_	
20.			Fund Raising / Contributions	\$					
21.			Unallowable Management Fees	\$				_	
22.			Barber and Beauty	\$					
23.			Other - See attached Schedule	\$	473	473			
<u> </u>	18 - L	Dietar	y Expenditures						
24.			Meals to employees, guests and others						
			who are not residents	\$					
-	19 - L	aund	ry Expenditures						
25.			Laundry services to employees, guests						
			and others who are not residents	\$					
Page	20 - H		keeping Expenditures						
26.			Housekeeping services to employees, guests						
			and others who are not residents	\$					
			Subtotal (Items 1 - 26)) \$	93,112	93,112			

* All except "Help Wanted".

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

⁽Carry Subtotal forward to next page)

Whispering Pines Rehabilitation and Nursing Center 9/30/2018

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Othe	r Salaries A	Adjustment	\$-	\$-	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Othe	r Fees Adjı	istments	\$-	\$-	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	С	CNH	RHNS	(Specify)
16	m8	chamber of commerce dues	\$	473		
Total Othe	r A&G Ad	justments	\$	473	\$-	\$-

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

Name	e of Fa	acility	D. Aujustments to Statemen		1	Report for Y		Page	of
		•	s Rehabilitation and Nursing Center		2443	9/30/2018		29	37
		,	6		Total				
Item	Page	Line			Amount of				
	No.		Item Description		Decrease	CCNH	RHNS	(St	ecify)
			Subtotals Brought Forward	\$	93,112	93,112			57
Page	20 - H	Reside	nt Care Supplies***	·	,	,			
27.			Prescription Drugs	\$	27,372	27,372			
28.			Ambulance/Limousine	\$					
29.	20	5f	X-rays, etc	\$	1,144	1,144			
30.	20	5h	Laboratory	\$	3,391	3,391			
31.	20	5c	Medical Supplies	\$	17,127	17,127			
32.	20	5 e2	Oxygen (non emergency)	\$	3,249	3,249			
33.			Occupational Therapy	\$					
34.			Other - See Attached Schedule	\$					
Page	22 - N	Iainte	enance 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 - I	nsura							
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
	r - Mis	scella							
42.			Other - Indirect	\$					
43.			Interest Income on Account Rec.	\$					
44.			Other - Miscellaneous Administrative	\$					
45.			Management Fees Direct	\$					
46.			Management Fees Indirect	\$					
47.			Other - Direct	\$	682	682			
	For Pr	ofit P	roviders Only						
48.			Building/Non Movable Eq. Depreciation						
			Unallowable Building Interest -						
			See Attached Schedule	\$					
49.	Total	Amoi	unt of Decrease (Items 1 - 48)	\$	146,076	146,076			

*** 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.

Whispering Pines Rehabilitation and Nursing Center 9/30/2018

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	finance charges	\$ 682		
Total Othe	r Adjustme	ents	\$ 682	\$ -	\$ -

Schedule of Unallowable Building Interest

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-30 Rev.10/2005

F. Statement of Revenue

Item	/30/2018 Total 3,713,507 (1,450,645) 401,343 434,214 265,820 (9,268) 19,597 5,275 5,275 610,500 45,200	CCNH 3,713,507 (1,450,645) 401,343 434,214 265,820 (9,268) 19,597 5,275 5,275 610,500 45,200	RHNS	30 37 (Specify)
I. Resident Room, Board & Routine Care Revenue 1. a. Medicaid Residents (CT only) b. Medicaid Room and Board Contractual Allowance ** 2. a. Medicaid (All other states) b. Other States Room and Board Contractual Allowance ** 5 b. Other States Room and Board Contractual Allowance ** 5 b. Other States Room and Board Contractual Allowance ** 5 b. Medicare Residents (all inclusive) c. Private-Pay Residents and Other b. Private-Pay Room and Board Contractual Allowance ** c. Private-Pay Room and Board Contractual Allowance ** s. Private-Pay Room and Board Contractual Allowance ** s. Private-Pay Room and Board Contractual Allowance ** s. Prescription Drugs - Medicare s. Prescription Drugs - Medicare Contractual Allowance ** s. Redical Supplies - Medicare Contractual Allowance ** s. Medical Supplies - Medicare Contractual Allowance ** s. Medical Supplies - Non-Medicare Contractual Allowance ** s. A. Physical Therapy - Medicare Contractual Allowance ** s. Physical Therapy - Medicare Contractual Allowance ** s. Physical Therapy - Non-Medicare Contractual Allowance ** s. Physical Therapy - Non-Medicare Contractual Allowance ** s. Speech Therapy - Non-Medicare	3,713,507 (1,450,645) 401,343 434,214 265,820 (9,268) 19,597 5,275 5,275 610,500	3,713,507 (1,450,645) 401,343 434,214 265,820 (9,268) 19,597 5,275 5,275 610,500	RHNS	(Specify)
1. a. Medicaid Residents (CT only) \$ b. Medicaid Room and Board Contractual Allowance ** \$ 2. a. Medicaid (All other states) \$ b. Other States Room and Board Contractual Allowance ** \$ 3. a. Medicare Residents (all inclusive) \$ b. Medicare Residents (all inclusive) \$ b. Medicare Room and Board Contractual Allowance ** \$ 4. a. Private-Pay Residents and Other \$ b. Private-Pay Room and Board Contractual Allowance ** \$ II. Other Resident Revenue \$ 1. a. Prescription Drugs - Medicare \$ b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ 2. a. Medical Supplies - Medicare Contractual Allowance ** \$ 2. a. Medical Supplies - Medicare Contractual Allowance ** \$ 2. a. Medical Supplies - Non-Medicare Contractual Allowance ** \$ 3. a. Physical Therapy - Medicare Contractual Allowance ** \$ 4. Medical Supplies - Non-Medicare Contractual Allowance ** \$ 5. a. Physical Therapy - Medicare Contractual Allowance ** \$ 6. Physical Therapy - Medicare Contractual Allowance ** \$	(1,450,645) 401,343 434,214 265,820 (9,268) 19,597 5,275 610,500	(1,450,645) 401,343 434,214 265,820 (9,268) 19,597 5,275 5,275 610,500		
b. Medicaid Room and Board Contractual Allowance ** \$ 2. a. Medicaid (All other states) \$ b. Other States Room and Board Contractual Allowance ** \$ 3. a. Medicare Residents (all inclusive) \$ b. Medicare Room and Board Contractual Allowance ** \$ 4. a. Private-Pay Residents and Other \$ b. Private-Pay Room and Board Contractual Allowance ** \$ 1. a. Prescription Drugs - Medicare \$ b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ c. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ e. Medical Supplies - Non-Medicare Contractual Allowance ** \$ a. Physical Therapy - Medicare Contractual Al	(1,450,645) 401,343 434,214 265,820 (9,268) 19,597 5,275 610,500	(1,450,645) 401,343 434,214 265,820 (9,268) 19,597 5,275 5,275 610,500		
2. a. Medicaid (All other states) \$ b. Other States Room and Board Contractual Allowance ** \$ 3. a. Medicare Residents (all inclusive) \$ b. Medicare Room and Board Contractual Allowance ** \$ 4. a. Private-Pay Residents and Other \$ b. Private-Pay Room and Board Contractual Allowance ** \$ 1. Other Resident Revenue \$ 1. a. Prescription Drugs - Medicare \$ b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ e. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ a. Physical Therapy - Medicare Contractual Allowance ** \$ d. Physical Therapy - Medicare Contractual Allowance ** \$ e. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ e. Speech Therapy - Non-Medicare Contractual Allowance **	401,343 434,214 265,820 (9,268) 19,597 5,275 610,500	401,343 434,214 265,820 (9,268) 19,597 5,275 610,500		
b. Other States Room and Board Contractual Allowance ** \$ 3. a. Medicare Residents (all inclusive) \$ b. Medicare Room and Board Contractual Allowance ** \$ 4. a. Private-Pay Residents and Other \$ b. Private-Pay Room and Board Contractual Allowance ** \$ I. Other Resident Revenue \$ 1. a. Prescription Drugs - Medicare \$ b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ e. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Medicare Contractual Allowance ** \$ e. Physical Therapy - Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ e. Speech Therapy - Non-Medicare Contractual Allowanc	434,214 265,820 (9,268) 19,597 5,275 610,500	434,214 265,820 (9,268) 19,597 5,275 610,500		
3. a. Medicare Residents (all inclusive) \$ b. Medicare Room and Board Contractual Allowance ** \$ 4. a. Private-Pay Residents and Other \$ b. Private-Pay Room and Board Contractual Allowance ** \$ 1. Other Resident Revenue \$ 1. a. Prescription Drugs - Medicare \$ b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ e. Medical Supplies - Medicare Contractual Allowance ** \$ a. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ e. Physical Therapy - Medicare Contractual Allowance ** \$ e. Physical Therapy - Non-Medicare Contractual Allowance ** \$ e. Physical Therapy - Non-Medicare Contractual Allowance ** \$ b. Speech Therapy - Medicare Con	434,214 265,820 (9,268) 19,597 5,275 610,500	434,214 265,820 (9,268) 19,597 5,275 610,500		
b. Medicare Room and Board Contractual Allowance ** \$ 4. a. Private-Pay Residents and Other \$ b. Private-Pay Room and Board Contractual Allowance ** \$ 1. Other Resident Revenue \$ 1. a. Prescription Drugs - Medicare \$ b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ c. Prescription Drugs - Medicare Contractual Allowance ** \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ e. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ a. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ a. Physical Therapy - Medicare Contractual Allowance ** \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ b. Speech Therapy - Medicare Contr	434,214 265,820 (9,268) 19,597 5,275 610,500	434,214 265,820 (9,268) 19,597 5,275 610,500		
4. a. Private-Pay Residents and Other \$ b. Private-Pay Room and Board Contractual Allowance ** \$ 1. Other Resident Revenue \$ 1. a. Prescription Drugs - Medicare \$ b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ 2. a. Medical Supplies - Medicare \$ b. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ a. Physical Therapy - Medicare Contractual Allowance ** \$ a. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ e. Speech Therapy - Non-Medicare \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare Contractual Allowance ** \$	265,820 (9,268) 19,597 5,275 610,500	265,820 (9,268) 19,597 5,275 610,500		
b. Private-Pay Room and Board Contractual Allowance ** \$ I. Other Resident Revenue \$ 1. a. Prescription Drugs - Medicare \$ b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ 2. a. Medical Supplies - Medicare Contractual Allowance ** \$ b. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ a. Physical Therapy - Medicare Contractual Allowance ** \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ 4. a. Speech Therapy - Medicare \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare Contractual Allowance ** \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ d. Speech Therapy - Non-Medicare Contractual	(9,268) 19,597 5,275 610,500	(9,268) 19,597 5,275 610,500		
I. Other Resident Revenue \$ 1. a. Prescription Drugs - Medicare \$ b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ z. a. Medical Supplies - Medicare Contractual Allowance ** \$ b. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ 3. a. Physical Therapy - Medicare Contractual Allowance ** \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ e. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare Contractual Allowance ** \$ s. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. Speech Therapy - Non-Medicare Contractual Allowance ** \$ s. Occupation	19,597 5,275 610,500	19,597 5,275 610,500		
1. a. Prescription Drugs - Medicare \$ b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ 2. a. Medical Supplies - Medicare Contractual Allowance ** \$ b. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ 3. a. Physical Therapy - Medicare Contractual Allowance ** \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ e. Physical Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Speech Therapy - Medicare \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ b	5,275	5,275		
b. Prescription Drugs - Medicare Contractual Allowance ** \$ c. Prescription Drugs - Non-Medicare \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ 2. a. Medical Supplies - Medicare \$ b. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ 3. a. Physical Therapy - Medicare \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ e. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Speech Therapy - Medicare Contractual Allowance ** \$ e. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ g. Occupational Thera	5,275	5,275		
c. Prescription Drugs - Non-Medicare \$ d. Prescription Drugs - Non-Medicare Contractual Allowance ** \$ 2. a. Medical Supplies - Medicare \$ b. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ 3. a. Physical Therapy - Medicare Contractual Allowance ** \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ e. Speech Therapy - Non-Medicare Contractual Allowance ** \$ b. Speech Therapy - Non-Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Non-Medicare Contractual Allowance ** \$	610,500	610,500		
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 ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ 3. a. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ e. Physical Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Speech Therapy - Medicare Contractual Allowance ** \$ g. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ g. Occupational Therapy - Non-Medicare \$ g. Occup	610,500	610,500		
2. a. Medical Supplies - Medicare \$ b. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ a. Physical Therapy - Medicare \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ 4. a. Speech Therapy - Medicare Contractual Allowance ** \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ g. Occupational Therapy - Medicare Contractual Allowance ** \$ g. Occupational Thera				
b. Medical Supplies - Medicare Contractual Allowance ** \$ c. Medical Supplies - Non-Medicare \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ 3. a. Physical Therapy - Medicare \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ 4. a. Speech Therapy - Medicare \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$				
c. Medical Supplies - Non-Medicare \$ d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ 3. a. Physical Therapy - Medicare \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ 4. a. Speech Therapy - Medicare Contractual Allowance ** \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ 5. a. Occupational Therapy - Medicare Contractual Allowance ** \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$				
d. Medical Supplies - Non-Medicare Contractual Allowance ** \$ 3. a. Physical Therapy - Medicare \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Non-Medicare \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ e. Physical Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Speech Therapy - Medicare Contractual Allowance ** \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$				
3. a. Physical Therapy - Medicare \$ b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Non-Medicare \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ 4. a. Speech Therapy - Medicare \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare Contractual Allowance ** \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$				
b. Physical Therapy - Medicare Contractual Allowance ** \$ c. Physical Therapy - Non-Medicare \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ 4. a. Speech Therapy - Medicare \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare Contractual Allowance ** \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$				
c. Physical Therapy - Non-Medicare \$ d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ 4. a. Speech Therapy - Medicare \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ 5. a. Occupational Therapy - Medicare \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$	45,200	45,200		
d. Physical Therapy - Non-Medicare Contractual Allowance ** \$ 4. a. Speech Therapy - Medicare \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. Speech Therapy - Non-Medicare Contractual Allowance ** \$ f. a. Occupational Therapy - Medicare \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$	45,200	45,200		
4. a. Speech Therapy - Medicare \$ b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ 5. a. Occupational Therapy - Medicare Contractual Allowance ** \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$				
b. Speech Therapy - Medicare Contractual Allowance ** \$ c. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ 5. a. Occupational Therapy - Medicare \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$				
c. Speech Therapy - Non-Medicare \$ d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ 5. a. Occupational Therapy - Medicare \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$	168,550	168,550		
d. Speech Therapy - Non-Medicare Contractual Allowance ** \$ 5. a. Occupational Therapy - Medicare \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$				
5. a. Occupational Therapy - Medicare \$ b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$	6,450	6,450		
b. Occupational Therapy - Medicare Contractual Allowance ** \$ c. Occupational Therapy - Non-Medicare \$ d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$				
c. Occupational Therapy - Non-Medicare\$d. Occupational Therapy - Non-Medicare Contractual Allowance **\$	596,200	596,200		
d. Occupational Therapy - Non-Medicare Contractual Allowance ** \$				
	65,750	65,750		
6 a Other (Specify) Medicare				
6. a. Other (Specify) - Medicare \$	(1,139,858)	(1,139,858)		
b. Other (Specify) - Non-Medicare \$	(122,675)	(122,675)		
II. Total Resident Revenue (Section I. thru Section II.) \$	3,609,961	3,609,961		
V. 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 (Specify) \$				
6. Private Duty Nurses' Fees \$				
7. Barber, Coffee, Beauty and Gift shops \$				
8. Other (<i>Specify</i>) \$		11,003		
V. Total Other Revenue (1 thru 8) \$	11,003	, i i i i i i i i i i i i i i i i i i i		
VI. Total All Revenue (III +V) \$	11,003 11,003	11,003		1

* 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	\$	883		
I16a	Oxygen medicare a	\$	2,107		
I16a	Radiology medicare a	\$	934		
I16a	lab medicare a	\$	2,452		
I16a	ancillary medicare	\$	(651,123)		
I16a	ancillary med B	\$	(495,111)		
Total Othe	Total Other Resident Revenue - Medicare		(1,139,858)	\$ -	\$ -
			()))		

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description		CCNH	RHNS	(Specify)
I16b	oxygen managed care	\$	209		
I16b	lab managed care	\$	920		
I16b	ancillary medicaid	\$	(47,550)		
I16b	ancillary managed care	\$	(76,253)		
Total Othe	Fotal Other Resident Revenue			\$-	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	C	CNH	RHNS	(Specify)
IV8	other revenue	\$	11,003		
Total Othe	Total Other Revenue		11,003	\$-	\$-

State of Connecticut Annual Report of Long-Term Care Facility CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation	and Nu 2443	9/30/2018	31	37
	Account		1	Amount
Assets				
A. Current Assets				
1. Cash (on hand and in b	/		\$	43,686
2. Resident Accounts Rec		/	\$	934,688
3. Other Accounts Receiv	able (Excluding Owners	or Related Parties)	\$	
4 Inventories			\$	11,883
5. Prepaid Expenses			\$	13,000
a				
b				
0				
d. See Schedule		13,000		
6. Interest Receivable			\$	
7. Medicare Final Settlem	ent Receivable		\$	
8. Other Current Assets (<i>i</i>	temize)		\$	
			_	
See Schedule			-	
A-9. Total Current Assets (Line	es A1 thru 8)		\$	1,003,257
B. Fixed Assets				
1. Land			\$	1,948,320
2. Land Improvements	*Historical Cost		\$	
	Accum. Deprecia	ation Net		
3. Buildings	*Historical Cost	5,186,953	\$	5,082,284
	Accum. Deprecia	ation 104,669 Net		
4. Leasehold Improvement	ts *Historical Cost		\$	
-	Accum. Deprecia	ation Net		
5. Non-Movable Equipme	ent *Historical Cost		\$	
	Accum. Deprecia	ation Net		
6. Movable Equipment	*Historical Cost	858,990	\$	824,07
	Accum. Deprecia	ation 34,920 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Deprecia	ation Net		
8. Minor Equipment-Not	A		\$	
9. Other Fixed Assets (iter	mize)		\$	
``				
See Schedule			•	
B-10. Total Fixed Assets (Li	nes B1 thru 9)		\$	7,854,674

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

(Carry Total forward to next page)

State of Connecticut Annual Report of Long-Term Care Facility CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

		Facility	License No.	Report for Year Ended		0	of
Whis	sper	ing Pines Rehabilitation and N	i 2443	9/30/2018			7
			Account			Amount	
				Total Brought Forward:	\$	8,857,93	31
C.		asehold or like property record	led for Equity Purposes	8.			
		Land			\$		
	2.	Land Improvements	*Historical Cost				
			Accum. Depreciation	Net	\$		
	3.	Buildings	*Historical Cost		.		
		N. N. 11 F. 1	Accum. Depreciation	Net	\$		
	4.	Non-Movable Equipment	*Historical Cost		.		
	_		Accum. Depreciation	Net	\$		
	5.	Movable Equipment	*Historical Cost		.		
	-		Accum. Depreciation	Net	\$		
	6.	Motor Vehicles	*Historical Cost		<i>•</i>		
	_		Accum. Depreciation	Net	\$		
a 0		Minor Equipment-Not Depre			\$		
C-8		tal Leasehold or Like Propert	ies (C1 thru 7)		\$		
D.		vestment and Other Assets			.		
		Deferred Deposits			\$		
		Escrow Deposits		272.126	\$		
	3.	Organization Expense	*Historical Cost	373,126	.		
			Accum. Depreciation	8,976 Net	\$	364,1:	50
		Goodwill (Purchased Only)			\$		
	5.	Investments Related to Reside	ent Care (<i>itemize</i>)		\$		_
	-				<i>•</i>		
	6.	Loans to Owners or Related I	· /	L D	\$	(62,3	14
		Name and Address	Amount	Loan Date			
		Talua da e Daula Da alta	((2.214)	5/2/10			
	7	Talmadge Park Realty	(62,314)	5/2/18	¢	12.0	00
	1.	Other Assets (<i>itemize</i>)		42 600	\$	42,6	00
		Financing costs		42,600			
		See Schedule					
D 0	T		nate (Linco D1 them 7)		¢	211 1	26
		tal Investments and Other Ass tal All Assets (Lines A9 + B10			\$ ¢	344,43	
D-9.	10	un An Assens (Lines A7 + DI			\$	9,202,3	υð

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

Whispering Pines Rehabilitation and Nursing Center 9/30/2018

Attachment Page 31-34

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description			
31	A 5	Prepaid Legal fees (The Burke Group and Abrams)	\$	13,000	
Total Prep	Total Prepaid Expenses				

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

Page Ref	Line Ref	Description			
Total Other Current Assets (Itemize)					

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

Page Ref	Line Ref	Description	
Total Othe	r Other Fix	ed Assets (Itemize)	\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

Total Othe	r Assets	\$	1.1

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Note	s Payable		\$ -

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

Page Ref Line Ref Description

Page Rei	Line Kei	Description		
33	A 12	Accrued PTO	\$	126,778
33	A 12	Wage Garnsihment\	\$	9,697
33	A 12	Credit Union Withheld	\$	(265)
33	A 12	Other employee withheld		330.63
33	A 12	Accrue Rent		66,493.32
33	A 12	Accrued Personal Prop Tax		(4,908.38)
33	A 12	Accrued Provider Tax	1	35,873.28
33	A 12	Accured AP		60,295.26
33	A 12	Resident Trust Payable		73,435.67
Total Othe	r Current I	.iabilities (Itemize)	\$	467,729

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

Page Ref	Line Ref	Description	
34	B 4	Note Payable Talmadge	\$ 850,071
34	B 4	LOC CNH Fiannce	355,125.21
34	B 4	Note Payable - PSA Note	\$ 75,000
34	B 4	Note Payable - Purchase Money Note	1,233,641.00
Total Other	r Current I	.iabilities (Itemize)	\$ 2,513,837

G. Balance Sheet (cont'd)

Name of Fac	cility		License No.	Report for Year	Ended	Page	;	of
Whispering	Pines	Rehabilitation and Nursing	2443	9/30/2018		33		37
		1	Account				Amount	
Liabilities								
А.	Cu	rrent Liabilities						
	1.	Trade Accounts Payable				\$	453	3,128
	2.	Notes Payable (itemize)			:	\$		
		See Schedule						
	3.	Loans Payable for Equipme	^) (itemize)		\$		
		Name of Lender	Purpose	Amount	Date Due			
	4.	Accrued Payroll(Exclusive	of Owners and/or S	Stockholders only)		\$	9	1,215
	5.	Accrued Payroll (Owners a	v v	. /		\$, -
	6.	Accrued Payroll Taxes Pay		<i>, , , , , , , , , ,</i>		\$	163	3,419
	7.	Medicare Final Settlement				\$, -
	8.	Medicare Current Financin	•			\$		
	9.	Mortgage Payable (Current				\$		
		Interest Payable (Exclusive		elated Parties)		\$	25	5,450
		Accrued Income Taxes*	v	,		\$		
	12.	Other Current Liabilities (it	emize)			\$	46	7,729
		× ×						
				See Schedule	467,729			
A-13	. To	tal Current Liabilities (Line	s A1 thru 12)			\$	1,200),942

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

(Carry Total forward to next page)

State of Connecticut Annual Report of Long-Term Care Facility CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page	of
Whispering Pines Rehabilitation and Nursin	ng 2443	9/30/2018		34	37
	Account			Aı	nount
		Total Broug	ht Forward:		1,200,942
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment	(itemize)		\$		
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable			\$		5,008,296
3. Loans from Owners or Rel	ated Parties (itemize))	\$		
Name and Address of Lender	Amount	Loan D	ate		
4. Other Long-Term Liabiliti	es (itemize)		\$		2,513,837
See Schedule		2,513,837			
B-5. Total Long-Term Liabilities (\$		7,522,133
C. Total All Liabilities (Lines A-			\$		8,723,075

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

	5	License No.	-		ar Ended	Page	of
Whi	spering Pines Rehabilitation and N	2443	9/30	/2018		35	37
A.	Reserves	Account				<i>I</i>	Amount
	 Reserve for value of leased lar 	d				\$	
	 Reserve for depreciation value 		nagand			Ψ	
	to be amortized	\$					
						Ψ	
	3. Reserve for depreciation value	of leased person	nal prope	rty (<i>Equi</i>	ty)	\$	
	4. Reserve for leasehold real prop	perties on which	fair rent	al value is	s based	\$	
	5. Reserve for funds set aside as	donor restricted				\$	
	6. Total Reserves					\$	
B.	Net Worth						
	1. Owner's Capital					\$	776,484
	2. Capital Stock					\$	
	3. Paid-in Surplus					\$	
	4. Treasury Stock					\$	
	5. Cumulated Earnings					\$	
	6. Gain or Loss for Period	5/2/20	018	thru	9/30/2018	\$	(297,191)
	7. Total Net Worth					\$	479,293
C.	Total Reserves and Net Worth					\$	479,293
D.	Total Liabilities, Reserves, and N	et Worth				\$	9,202,368

State of Connecticut Annual Report of Long-Term Care Facility CSP-36 Rev. 6/95

H. Changes in Total Net Worth

Nam	e of Facility	License No.	Report for Year	Ended	Page		of
	spering Pines Rehabilitation and Nur		9/30/2018	Liided	36		37
	1	Account				mount	
A.	Balance at End of Prior Period as sl		f 09/30/2017	9			
B.	Total Revenue (From Statement of	9		3,620,9	63		
C.	Total Expenditures (From Statement			9	5	(3,918,1	54)
D.	Net Income or Deficit	9	5	(297,1	91)		
E.	Balance	9	5	(297,1	91)		
F.	Additions						
	1. Additional Capital Contributed	(itemize)					
	_						
	2. Other (<i>itemize</i>)						
	2. Ouler (nemice)						
F-3.	Total Additions			9	5		
G.	Deductions						
	1. Drawings of Owners/Operators	Partners (Specify))	9	5		
	Name and Address (No., City,	· · · · · · · · · · · · · · · · · · ·	Title	Amount			
	2. Other Withdrawings(<i>Specify</i>)		I	9	2		
)				
	Purpose Amount						
	3. Total Deductions			9			
H.	Balance at End of Period	9/30/2	018	3	5	(297,1	91)

Name of Facility License No. Report for Year Ended Page of Whispering Pines Rehabilitation and 9/30/2018 37 37 2443 Check appropriate category Chronic and Convalescent Nursing Rest Home with Nursing $\mathbf{\nabla}$ \Box (Specify) Home only (CCNH) Supervision only (RHNS) **Preparer/Reviewer Certification** I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility. Signature of Preparer Title Date Signed Printed Name of Preparer Elmer A Laydon CPA Addres Address Phone Number 203-799-1040 PO Box 945 Orange, Ct 06477 Annual Report Contact Phone Number Elmer A. Laydon, CPA 203-799-1040 Annual Report Contact Email Address

I. Preparer's/Reviewer's Certification