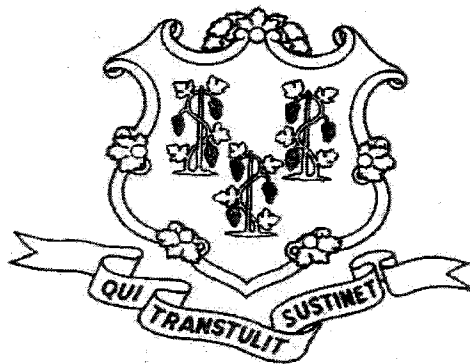


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	
Address (No. & Street, City, State, Zip Code) 2798 Whitney Avenue, Hamden, CT 06518	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2411	RHNS	(Specify)	Medicare Provider 07-5246
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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**For Department Use Only**

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

**General Information**

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2019	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Whitney Manor Operating Company, LLC [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Albert Mislou			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires  / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Whitney Manor Operating Company, LLC	Period Covered:	From 10/1/2018	To 9/30/2019	
Address of Facility 2798 Whitney Avenue, Hamden, CT 06518				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/6/2020		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-288-6230		Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Whitney Manor Operating Company, LLC		Address (No. & Street, City, State, Zip) 2798 Whitney Avenue, Hamden, CT 06518		
License Numbers:	CCNH 2411	RHNS (Specify)	Medicare Provider No. 07-5246	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No         If "Yes," explain fully.				
Buyout of 3 Members - see page 3.				
<b>Administrator</b>				
Name of Administrator Albert Mislou		Nursing Home Administrator's License No.:	001103	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2019	3B	37

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

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2019	Page 4	of 37
----------------------------------------------------------	---------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Joseph Rabinowitz	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Accounting Fees	15/1d	2,500	2,500
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Loan Interest	Page 34, Line B3	N/A	N/A
King David Intl. Realty Corp	1329A North Ave Suite #101, New Rochelle, NY 10804	<input type="radio"/>	<input checked="" type="radio"/>	Loan Interest	Page 33, Line A12	N/A	N/A
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Rental of Property	Page 22, Line 9	734,323	701,423
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Real Estate Taxes	Page 22, Line 10B	215,790	215,790
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Building and Equipment Depreciation	Page 22, Lines 7B & 7	316,891	316,891
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2019	Page 5	of 37
----------------------------------------------------------	---------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

---

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

N/A

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

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

N/A

### 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.	2411	Report for Year Ended	9/30/2019	Page	of
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Ayaya	<input type="radio"/>	<input checked="" type="radio"/>	Copier	02/01/19	On going	7,724	7,724
Leaf	<input type="radio"/>	<input checked="" type="radio"/>	Copier	12/01/19	On going	14,338	14,338
TIAA Commercial Finance, Inc	<input type="radio"/>	<input checked="" type="radio"/>	Copier	10/01/19	On going	15,942	15,942
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>						<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>						<b>38,004</b>	<b>38,004</b>

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.  
 \*\* Attach copies of newly acquired leases.  
 \*\*\* Amount should agree to Page 22, Line 6e.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Whitney Manor Operating Compan	License No. 2411	Report for Year Ended 9/30/2019	Page 7	of 37
----------------------------------------------------	---------------------	------------------------------------	-----------	----------

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

- Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Solomon Hirsch, CPA, P.C.	14 Joan Lane Monsey NY 10952
2 Marcum LLP	555 Long Wharf Drive New Haven CT 06511
3 Joseph Rabinowitz	1129 NORTHERN BLVD MANHASSET NY 11030
4 Breslin, Young & Breslin	2012 Rock Spring Rd Suite C, Forest Hill, MD 21050

Services Provided by This Firm (*describe fully*)

1 Tax Return and Audit Fee	\$ 5,575
2 Cost Report Preparation, Medicaid Rate Review	\$ 11,969
3 2017 Tax Returns	\$ 2,500
4 Field Exam	\$ 7,100
	Charge for Services Provided
	\$ 27,144

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Bercham Moses	203-783-1200
2 Cap Funding	
3 Capital Finance	
4 Forshay Financial, Inc.	
5 See Attached	See Attached

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

- 1 75 Broad Street Milford CT 06460  
 2 P. O. Box 616 Brooklyn, NY 11211  
 3  
 4 4 Lodi Lane Monsey NY 10952  
 5 See Attached

Services Provided by This Firm (*describe fully*)

1 Federal Lawsuit Retainer, refund for unused retainer, general labor matters	\$ 7,020
2 Forbearance extension fee, LOC Legal fees, appraisal and legal expenses (Disallowed)	\$ 125
3 LOC legal fees, Forebearance extension fee (Disallowed)	\$ 1,779
4 Legal Advisory	\$ 2,750
5 See Attached	\$ 77,893
	Charge for Services Provided
	\$ 89,567

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

- Yes     No    Page 15, Line 1e

**General Information and Questionnaire**  
**Legal Firm Continued**

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2019	7a	37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 Goldberg Segalla				
2 Green and Levine, ESQ				
3 Hamden Probate Court				
4 Heidell,Pittoni, Murphy & Bach, LLP				
5 Horizon Aso				
6 Robinson Cole				
7 Timothy S. Wall				
8 Tobin, Carberry, O'Mailey, Riley & Selinger, P.C.				
9 Treasurer, State of Connecticut				
10 Wiggin and Dana				
11 Capital Finance				
12 Capital Finance				
13 Capital Finance				
14 Capital Finance				
Address (No. & Street, City, State, Zip Code)				
1 95 EARHART DRIVE AMHERST NY				
2 GREEN & LEVINE LLP FARMINGTON CT 6032				
3 2750 Dixwell Ave #1 Hamden,CT 06518				
4 PO Box 392299 Pittsburgh PA 15251-9299				
5 Horizon ASO Agency Brooklyn NY 11203				
6 280 TRUMBULL STREET HARTFORD CT				
7 P.O. BOX 297 WALLINGFORD CT 6492				
8 330 Main Street, Hartford CT 06106-1825				
9 Department of Public Health Hartford CT 06134-0308				
10 ONE CENTURY TOWER NEW HAVEN CT				
11				
12				
13				
14				
Services Provided by This Firm (describe fully)				
1 General Litigation			432	
2 Buyout of Michael Bartolotta (Disallowed)			16,496	
3 Conservatorship (Disallowed)			700	
4 General Litigation			200	
5 Employment related			14	
6 Health and Welfare Negotiations			8,465	
7 Conservatorship (Disallowed)			126	
8 AAA Nursing Care, Legal Retainer, procare LTC pharmacy (Disallowed)			14,271	
9 Conservatorship (Disallowed)			36	
10 General Litigation, probate/collections (Disallow \$20,586 Collections)			28,997	
11 LOC Legal Fees (Disallowed)			962	
12 Appraisal and Legal Expenses (Disallowed)			6,085	
13 Loan Extension Documents (Disallowed)			1,060	
14 UCC Debtor Search (Disallowed)			49	
			Charge for Services Provided	
			\$ 77,893	

**Schedule of Resident Statistics**

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2019						Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	RHNS (Specify)		
		Total CCNH Level	Total RHNS Level	Total CCNH	Total RHNS				
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	150	150			150	150			
B. On last day of THIS report period	150	150			150	150			
2. Number of Residents									
A. As of midnight of PREVIOUS report period	134	134			134	124	124		
B. As of midnight of THIS report period	117	117			124	117	117		
3. Total Number of Days Care Provided During Period									
A. Medicare	6,237	6,237			4,896	4,896	1,341	1,341	
B. Medicaid (Conn.)	33,884	33,884			24,947	24,947	8,937	8,937	
C. Medicaid (other states)									
D. Private Pay	5,830	5,830			4,666	4,666	1,164	1,164	
E. State SSI for RCH									
F. Other (Specify) Hospice Inpatient	7	7			7	7			
G. Total Care Days During Period (3A thru F)	45,958	45,958			34,516	34,516	11,442	11,442	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days									
B. Other Bed Reserve Days									
5. <b>Total Resident Days (3G + 4A + 4B)</b>	45,958	45,958			34,516	34,516	11,442	11,442	

### Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411			Report for Year Ended 9/30/2019			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH		RHNS		(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	9		92		16								
Per Diem Rate													
a. One bed rm.	Various		226.91		469.00								
b. Two bed rms.	Various		226.91		425.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL		CCNH		RHNS (Specify)	
A. Medicare - Part B								8,640		8,640			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								383		383			
C. Other								35,380		35,380			
D. <b>Total Physical Therapy Treatments</b>								44,403		44,403			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								547		547			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								2		2			
C. Other								1,289		1,289			
D. <b>Total Speech Therapy Treatments</b>								1,838		1,838			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. <b>Total Occupational Therapy Treatments</b>													

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC	2411	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	125,299	2,111				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	220,686	10,075				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	639,748	36,608				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	373,014	24,189				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	111,686	4,305				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	93,864	6,189				
9. Barber and Beautician Services	385	16				
10. Protective Services	810	67				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	269,776	4,632				
b. RN						
1. Direct Care	1,070,144	21,089				
2. Administrative**	271,072	7,016				
c. LPN						
1. Direct Care	1,495,808	50,861				
2. Administrative**						
d. Aides and Attendants	2,032,278	120,675				
e. Physical Therapists	320,005	6,907				
f. Speech Therapists	56,052	958				
g. Occupational Therapists	187,812	4,396				
h. Recreation Workers	130,518	6,202				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	284,273	8,452				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,683,230	314,748				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

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





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

Name of Facility		License No.		Report for Year Ended		Page	of		
Whitney Manor Operating Company, LLC		2411		9/30/2019		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>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).</b>									

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all employment worked during the cost year.

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

Name of Facility (as licensed) Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2019		Page 12	of 37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section III - Administrators***</b>									
Albert Mislou	125,299		Non Discriminatory	Administrator	1,959	A2	N/A		
<b>Section IV - Assistant Administrators</b>									

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

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

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

**Annual Report of Long-Term Care Facility**

CSP-13 Rev. 9/2002

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC	2411	9/30/2019	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	10,080	Monthly				
3. Pharmacist	36,829	332				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,000	240				
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	868	8				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	10,388	208	Est.			
b. LPN						
1. Direct Care	366	8				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>112,531</b>	<b>796</b>				

\* 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 Whitney Manor Operating Company, LLC		License No. 2411		Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
CT Dental Partners	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Specialty RX Inc	Pharmacy Consulting, IV Insertion, Midline PT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lazaros Lazarides MD	MD Director Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Remedy Therapy	ST, PT, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Health Drive	On site specialty Dr visits	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nusre Network, LLC	RN, LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2019		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 249,552	249,552			
2. Disability Insurance	\$ 241	241			
3. Unemployment Insurance	\$ 129,434	129,434			
4. Social Security (F.I.C.A.)	\$ 593,038	593,038			
5. Health Insurance	\$ 805,577	805,577			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 35	35			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>b. Personal Retirement Plans, Pensions, and         Profit Sharing Plans for Owners and         Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 138,279	138,279			
<b>d. Accounting and Auditing</b>	\$ 27,144	27,144			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 89,567	89,567			
<b>f. Insurance on Lives of Owners and         Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 8,985	8,985			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 24,299	24,299			
2. Cellular Phones	\$ 4,887	4,887			
<b>i. Appraisal (<i>Specify purpose and         attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$ 215	215			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 790,071	790,071			
<b>Subtotal</b>	\$ 2,861,324	2,861,324			

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

(Carry Subtotals forward to next page)

**\*\*\* DO NOT Include Holiday Parties / Awards / Gifts to Staff**

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	\$ -	\$ -	\$ -

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**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	0		
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	2,861,324	2,861,324			
<b>l. Travel and Entertainment</b>					
1. Resident Travel and Entertainment \$					
2. Holiday Parties for Staff \$					
3. Gifts to Staff and Residents \$					
4. Employee Travel \$	3,957	3,957			
5. Education Expenses Related to Seminars and Conventions \$	1,195	1,195			
6. Automobile Expense (not purchase or depreciation) \$					
7. Other (Specify) \$ See Attached Schedule					
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted (all such expenses) \$					
2. Advertising Telephone Directory (all such expenses)*** \$					
3. Advertising Other (Specify)*** \$ See Attached Schedule	16,489	16,489			
4. Fund-Raising*** \$					
5. Medical Records \$	9,078	9,078			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$					
7. Postage \$	2,973	2,973			
* 8. Dues and Membership Fees to Professional Associations (Specify) \$ See Attached Schedule	10,174	10,174			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$	350	350			
9. Subscriptions \$	20	20			
10. Contributions*** \$ See Attached Schedule					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual) \$	378,841	378,841			
12. Administrative Management Services** \$					
13. Other (Specify) \$ See Attached Schedule	147,598	147,598			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,431,999	3,431,999			

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

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

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



## Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

## Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Other Advertising (Disallowed)	\$ 16,489		
<b>Total Other Advertising</b>	\$ 16,489	\$ -	\$ -

## Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF Dues	\$ 10,174		
<b>Total Dues</b>	\$ 10,174	\$ -	\$ -

## Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	\$ -	\$ -	\$ -

## Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Forms & Printing	\$ 153		
Software Rental	\$ 73,297		
Social Services	\$ 1,680		
Fines & Penalties (Disallowed)	\$ 6		
IT Fees	\$ 23,151		
Background Checks	\$ 8,684		
Facility Licenses	\$ 828		
Bank Fees	\$ 29,173		
Admin Minor Equipment	\$ 636		
Admin Equipment Rental	\$ 9,990		
<b>Total Other Administrative and General</b>	\$ 147,598	\$ -	\$ -

**Schedule C-1 - Management Services\***

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2019	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2019	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 361,447	361,447			
2. Non-Food Supplies	\$ 41,917	41,917			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 3,320	3,320			
c. Other (Specify) _____ Other Dietary Supplies	\$ _____				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 406,684</b>	<b>406,684</b>			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2019	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	696	696	
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
		Amt. \$			
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
		Amt. \$			
4.	Repair and/or purchase of linens.***	Lbs.			
		Amt. \$			
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	994	994	
c.	Other ( <i>Specify</i> )	\$	9,529	9,529	
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>11,219</b>	<b>11,219</b>	
<b>3E. Laundry Questionnaire</b>					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2019		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care	Amt. \$				
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )					
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
	C. Other ( <i>Specify</i> ) Other Housekeeping Supplies	\$	38,537	38,537		
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	38,537	38,537		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	243,750	243,750		
	b. Medicine Cabinet Drugs	\$	42,347	42,347		
	c. Medical and Therapeutic Supplies	\$	207,119	207,119		
	d. Ambulance/Limousine***	\$	8,459	8,459		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	4,348	4,348		
	f. X-rays and Related Radiological Procedures***	\$	10,592	10,592		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	23,082	23,082		
	i. Recreation	\$	23,118	23,118		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	370,096	370,096		
5M.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	932,911	932,911		

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

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

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

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

## Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Nursing Minor Equipment	\$ 11,159		
Nursing Equipment Rental (Disallowed)	\$ 46,762		
IV Expense (Disallowed)	\$ 15,685		
PT Supplies	\$ (156)		
Contracted Oxygen Supplies (Disallowed)	\$ 894		
PEN Therapy Supplies (Disallowed)	\$ 8,971		
Wound Care Supplies (Disallowed)	\$ 22,664		
Ostomy Supplies (Disallowed)	\$ 1,934		
Speech Therapy Expenses	\$ 29,561		
PT Expenses	\$ 125,072		
Occupational Therapy Expenses	\$ 107,550		
<b>Total Other Resident Care</b>	<b>\$ 370,096</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2019	Page of 21   37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg	Line
		Yes	No						
Apex Global Solutions	200 Montebello NY 10901	<input type="radio"/>	<input checked="" type="radio"/>		Back Office Management	327,635		16	m11
Specialty RX Inc	Ridgefield Park NJ 07660	<input type="radio"/>	<input checked="" type="radio"/>		Pharmacy Services	243,750		20	5a2
Expedia (2231) 619	PO Box 2459, Monroe NY, 10949	<input type="radio"/>	<input checked="" type="radio"/>		Telephone Services	10,026		15	1h1
All American Waste	PO Box 630 East Windsor CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		Sanitation Services	37,920		22	6F
On-Time Solutions IT Solutions, Inc.	154 Spring St. Monroe NY 10950	<input type="radio"/>	<input checked="" type="radio"/>		IT Services	23,151		16	m13
US Laboratories	PO Box 845127 Boston MA 02284	<input type="radio"/>	<input checked="" type="radio"/>		Laboratory	12,586		20	5h
Patient Care Associates Inc	141 Halstead Ave Mamaroneck NY 10543	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	10,592		20	5f
NY Rytes Corp	P. O. Box 588 Cross River NY 10518	<input type="radio"/>	<input checked="" type="radio"/>		Contracted Services	13,000		16	m11
Kone Inc.	Philadelphia PA 19170-6082	<input type="radio"/>	<input checked="" type="radio"/>		Contracted Maintenance, Maintenance Supplies	10,225		22	Vario
Direct TV 0284	P O BOX 5006 Carol Stream IL 60197-5006	<input type="radio"/>	<input checked="" type="radio"/>		Cable TV Expense	11,071		20	5i
Romano Landscaping, LLC	NORTH HAVEN CT 6473	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping Services	26,545		22	6F
Quest Diagnostics	15832 Collection Dr Chicago IL 60693	<input type="radio"/>	<input checked="" type="radio"/>		Laboratory Services	10,496		20	5h
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
<b>6. Maintenance &amp; Operation of Plant</b>						
a. Repairs & Maintenance	\$ 32,338	32,338				
b. Heat	\$ 24,299	24,299				
c. Light & Power	\$ 242,043	242,043				
d. Water	\$ 85,433	85,433				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 38,004	38,004				
f. Other ( <i>itemize</i> )	\$ 83,536	83,536				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 505,653	505,653				
<b>7. Depreciation (<i>complete schedule page 23*</i>)</b>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 241,704	241,704				
c. Non-Movable Equipment	\$ 24,652	24,652				
d. Movable Equipment	\$ 122,835	122,835				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 389,191	389,191				
<b>8. Amortization (<i>Complete att. Schedule Page 24*</i>)</b>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 734,323	734,323				
<b>10. Property Taxes</b>						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 215,790	215,790				
c. Personal property taxes	\$ 47,301	47,301				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,386,605	1,386,605				

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



**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	(Specify)
	0		
Contracted Maintenance Services (any vendor over \$10K listed on pg 21)	\$ 15,803		
Sanitation	\$ 37,920		
Exterminator	\$ 3,268		
Landscaping	\$ 26,545		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 83,536</b>	<b>\$ -</b>	<b>\$ -</b>

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### Depreciation Schedule

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2019				Page 23	of 37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
<b>B. Building and Building Improvements</b>								
1. Acquired prior to this report period	9,056,331		9,056,331	814,690	S/L	Various	239,763	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	48,535		48,535		S/L	Various	1,941	241,704
B-4. Subtotal								
<b>C. Non-Movable Equipment</b>								
1. Acquired prior to this report period	144,027		144,027	23,307	S/L	Various	16,043	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	31,739		31,739		S/L	Various	8,609	24,652
C-4. Subtotal								
<b>D. Movable Equipment</b>								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a.								
b.								
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period	851,930		851,930	409,320	S/L	Various	121,274	
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)	14,143		14,143		S/L	Various	1,561	122,835
D-3. Subtotal								389,191
<b>E. Total Depreciation</b>								122,835
								389,191



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	See Attached Listing	\$ 14,143	Various	\$ 1,561
<b>Total additions for Movable Equipment</b>		\$ 14,143		\$ 1,561 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Whitney Rehabilitation  
Fixed Asset schedule  
9/30/2019

**Leasehold Improvements**

Date in Service	Life / Method	Cost	2018 Depreciation	Accum Deprec 9/30/2018	2019 Depreciation	Accum Deprec 9/30/2019	NBV
3/27/2015	40yr S/L	8,789,940	219,749	769,120	219,749	988,868	7,801,072
4/20/2015	10yr S/L	11,175	1,173	4,104	1,173	5,276	6,449
5/7/2015	10yr S/L	1,329	133	465	133	598	731
6/25/2015	10yr S/L	2,000	200	700	200	900	1,100
6/2/2015	10yr S/L	15,840	1,584	5,545	1,584	7,129	8,711
8/17/2015	10yr S/L	26,000	2,600	9,100	2,600	11,700	14,300
11/24/2015	10yr S/L	691	69	202	69	271	421
11/24/2015	10yr S/L	5,747	575	1,676	575	2,251	3,496
12/29/2015	10yr S/L	3,200	320	907	320	1,227	1,973
1/26/2016	10yr S/L	3,750	375	1,031	375	1,406	2,344
3/22/2016	10yr S/L	5,208	521	1,345	521	1,866	3,342
3/16/2016	10yr S/L	7,019	702	1,813	702	2,515	4,504
3/29/2016	10yr S/L	4,660	466	1,204	466	1,670	2,990
3/22/2016	10yr S/L	14,357	1,436	3,709	1,436	5,145	9,213
3/22/2016	10yr S/L	14,628	1,463	3,779	1,463	5,242	9,386
3/22/2016	10yr S/L	8,508	851	2,198	851	3,049	5,459
5/6/2016	10yr S/L	5,637	564	1,362	564	1,926	3,711
5/6/2016	10yr S/L	3,191	319	771	319	1,090	2,100
5/19/2016	10yr S/L	325	33	79	33	111	214
6/6/2016	10yr S/L	2,543	254	593	254	848	1,695
6/4/2016	10yr S/L	75	8	18	8	25	50
9/15/2017	10yr S/L	31,799	3,180	3,445	3,180	6,625	25,174
10/1/2016	10yr S/L	4,557	456	911	456	1,367	3,190
6/1/2018	25yr S/L	42,199	895	895	1,688	2,583	39,616
3/26/2018	10yr S/L	(16,799)	(840)	(840)	(1,680)	(2,520)	(14,279)
6/1/18	25yr S/L	55,889	508	508	2,236	2,744	53,145
8/21/18	25yr S/L	5,454	17	17	218	235	5,219
8/23/18	25yr S/L	1,537	5	5	61	66	1,471
8/27/18	25yr S/L	1,172	4	4	47	51	1,121
7/31/2018	25yr S/L	4,150	25	25	166	191	3,959
12/16/2018	25yr S/L	44,081	-	-	1,763	1,763	42,318
12/1/2018	25yr S/L	1,748	-	-	70	70	1,678
10/19/2019	25yr S/L	1,167	-	-	47	47	1,120
10/22/2019	25yr S/L	1,539	-	-	62	62	1,477
		9,104,865	237,641	814,689	241,705	1,056,394	8,048,471

**Non-Movable Equipment**

Steamer	6/16/2015	7yr S/L	8,466	1,209	4,233	1,209	5,443	3,023
PCC Installation & setup	8/5/2015	7yr S/L	3,195	456	1,597	456	2,054	1,141
Televisions	8/26/2015	7yr S/L	13,597	1,942	6,798	1,942	8,741	4,856
Heat Pump	8/13/2015	7yr S/L	8,296	1,185	4,148	1,185	5,334	2,962
Labeling Machine (Romax)	11/1/2015	10yr S/L	3,528	353	1,029	353	1,382	2,146
Bedside stations (Raintech)	12/1/2015	10yr S/L	1,357	136	385	136	520	837
Heat Pump (Dean's)	12/23/2015	10yr S/L	(4,148)	(415)	(1,244)	(415)	(1,659)	(2,489)
Waterproof Keypad (Alert)	2/19/2016	10yr S/L	1,367	137	364	137	501	866
Air Conditioner (HD Supply)	6/7/2016	10yr S/L	690	69	161	69	230	460
Bedside stations (Raintech)	6/13/2016	10yr S/L	1,408	141	329	141	469	939
Sinks & Tops (Lowes)	6/22/2016	10yr S/L	2,306	231	538	231	769	1,537
Air Conditioner (HD Supply)	6/23/2016	10yr S/L	1,380	138	322	138	460	920
Air Conditioner (HD Supply)	8/4/2016	10yr S/L	1,380	138	299	138	437	943
Booster Heater (Ecolab)	4/7/2017	7yr S/L	3,818	545	818	545	1,363	2,454
Creative Stone	1/4/2017	7yr S/L	893	128	223	128	351	542
Unimax Washer	11/27/2017	10yr S/L	15,737	1,311	1,311	1,574	2,885	12,852
Custom bath fitters	6/1/18	10yr S/L	26,029	651	651	2,603	3,254	22,776
Install wanderguard system	6/1/18	10yr S/L	48,375	1,209	1,209	4,838	6,047	42,328
A/Cs	6/29/18	10yr S/L	3,120	78	78	312	390	2,730
Replace condenser fan motor	6/30/18	10yr S/L	1,765	44	44	177	221	1,544
Frigidaire 12000 PTAC 230 Volt 2	8/8/18	10yr S/L	1,467	12	12	147	159	1,308
Frigidaire 12000 PTAC 230 Volt 2i	6/24/19	10yr S/L	2,813	-	-	281	281	2,532
IT Project	2/1/19	3yr S/L	2,607	-	-	869	869	1,738
Website Setup	1/31/19	3yr S/L	3,500	-	-	1,167	1,167	2,333
Repair Tilt Skillet Acuator	1/2/19	10yr S/L	1,820	-	-	182	182	1,638
IT Project	1/1/19	3yr S/L	13,560	-	-	4,520	4,520	9,040
Power Edge - Dell	12/27/18	3yr S/L	3,621	-	-	1,207	1,207	2,414
Booster Heater	12/1/18	10yr S/L	3,818	-	-	382	382	3,436
			175,766	9,699	23,306	24,650	47,957	127,809

**Movable Equipment**

Equipment and furniture	3/27/2015	7yr S/L	680,000	97,143	340,000	97,143	437,142	242,858
Wheelchairs	5/1/2015	7yr S/L	1,008	144	504	144	648	360
Computers	6/12/2015	7yr S/L	1,185	169	593	169	762	423
Beds	6/25/2015	7yr S/L	59,340	8,477	29,670	8,477	38,148	21,192
Wheelchairs	6/11/2015	7yr S/L	1,299	186	650	186	835	464
Computer Networking	6/30/2015	7yr S/L	5,791	827	2,896	827	3,723	2,068
Computers	6/23/2015	7yr S/L	1,245	178	623	178	800	445
Computer Networking	6/16/2015	7yr S/L	5,573	796	2,786	796	3,583	1,990
Computers	6/30/2015	7yr S/L	1,065	152	532	152	685	380
Computers	7/6/2015	7yr S/L	13,324	1,903	6,661	1,903	8,565	4,759
Printer	7/10/2015	7yr S/L	699	100	350	100	449	250
Refrigerator	7/30/2015	7yr S/L	4,109	587	2,054	587	2,641	1,468
Computers	7/17/2015	7yr S/L	9,256	1,322	4,628	1,322	5,950	3,306
Washer	8/17/2015	7yr S/L	2,563	366	1,281	366	1,648	915
Computers	9/16/2015	7yr S/L	11,253	1,608	5,627	1,608	7,234	4,019
Bladder Scanner Probe	9/29/2015	7yr S/L	1,716	245	857	245	1,103	613
Patient Lift (Medi Part)	11/19/2015	10yr S/L	1,449	145	423	145	568	881
Computers (Asantino Cons)	5/1/2016	10yr S/L	888	89	215	89	304	585
PT Arm Chairs (Carangelo)	5/9/2016	10yr S/L	2,686	269	649	269	918	1,769
Geriatric Medical	5/31/2016	10yr S/L	4,129	413	998	413	1,411	2,718
Laptop & Battery (Asantino)	6/1/2016	10yr S/L	1,886	189	440	189	629	1,257
Vacuum (E-Z Way)	6/17/2016	10yr S/L	4,270	427	996	427	1,423	2,847
Mattress	5/1/2017	7yr S/L	2,069	296	419	296	714	1,354
Wheelchairs	1/20/2017	7yr S/L	1,445	206	361	206	568	877
Vital S Monitor	5/17/2017	10yr S/L	2,398	240	340	240	579	1,818
Computers	2/17/2017	10yr S/L	600	60	95	60	155	445
Bedside Station	1/10/2017	10yr S/L	1,505	150	263	150	414	1,091
Computers	2/17/2017	10yr S/L	3,205	321	534	321	855	2,350
Computers	9/12/2017	10yr S/L	6,381	638	691	638	1,329	5,052
Bladder Scanner	7/5/2017	7yr S/L	1,175	168	210	168	378	797
Computers	5/16/2017	10yr S/L	2,233	223	316	223	540	1,694
Computer Hardware	11/2/17	5yr S/L	1,455	243	243	291	534	922
HD Supply Facilities	11/2/17	5yr S/L	1,614	269	269	323	592	1,022
SHELIA FINKLESTEIN	11/2/17	5yr S/L	1,403	234	234	281	515	889
SHELIA FINKLESTEIN	11/2/17	5yr S/L	709	118	118	142	260	449
mattresses	11/5/17	5yr S/L	9,852	1,642	1,642	1,970	3,612	6,240
SHELIA FINKLESTEIN	12/31/17	5yr S/L	500	75	75	100	175	325
1. pressure gaurd	2/26/18	5yr S/L	651	76	76	130	206	445
Electrical Beds	8/27/2019	10yr S/L	4,272	-	-	427	427	3,845
Beds	7/2/2019	10yr S/L	2,144	-	-	214	214	1,930

	6/25/2019	10yr S/L	3,065	-	307	307	2,759
Beds	1/31/2019	10yr S/L	3,195	-	320	320	2,876
Scale	11/15/2018	5yr S/L	1,467	-	293	293	1,174
Snow Blower							
Total Movable	866,073	120,693	409,319	122,835	532,154		333,919
Total All Assets	10,146,704	368,033	1,247,315	389,191	1,636,504		8,510,199
Less Realty Assets	9,469,940	316,891	1,109,119	316,891	1,426,010		8,043,930
Assets Per Operating Entity	676,764	51,141	138,196	72,299	210,494		466,270
Total Assets Per TB	676,764	62,231	200,399	66,657	204,825		471,939
<b>Difference</b>	<b>(0)</b>	<b>(11,090)</b>	<b>(62,203)</b>	<b>5,642</b>	<b>5,669</b>		<b>(5,669)</b>

Page 31, Line B9 - C/R vs F/S NBV

Realty Depreciation Expense	5,669
Immaterial Variance	(322,534)
Page 36, Line F1 - C/R vs F/S Depreciation	(322,534)



**Amortization Schedule\***

Name of Facility Whitney Manor Operating Company, LLC		Date of Acquisition		License No. 2411	Report for Year Ended 9/30/2019		Page 24	of 37
		Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
<b>A. Organization Expense</b>								
1.								
2.								
3.								
<b>A-4. Subtotal</b>								
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
<b>B-4. Subtotal</b>								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
<b>C-4. Subtotal</b>								
<b>D. Total Amortization</b>								

\* 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 Whitney Manor Operating Company, I	License No. 2411	Report for Year Ended 9/30/2019	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	03/27/15				
2. Date Structure Completed	04/01/72				
3. If NOT Original Owner, Date of Purchase	03/27/15				
4. Date of Initial Licensure	04/01/72				
5. Total Licensed Bed Capacity	150				
6. Square Footage	64,518				
7. Acquisition Cost					
a. Land	1,100,000				
b. Building	8,789,940				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained	03/27/15				
c. Interest Rate for the Cost Year	6.00%				
d. Term of Mortgage (number of years)	2				
e. Amount of Principal Borrowed	8,486,689				
f. Principal balance outstanding as of 9/30/19	8,457,438				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company,		2411	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*

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

Name of Facility		License No.		Report for Year Ended		Page	of
Whitney Manor Operating Compar		2411		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Working Capital & Other Interest				\$	181,604	181,604	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	181,604	181,604	
14. Insurance							
a. Insurance on Property (buildings only)				\$	127,778	127,778	
b. Insurance on Automobiles				\$	1,812	1,812	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Crime, Surety Bond				\$	9,711	9,711	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	139,301	139,301	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	14,830,274	14,830,274	

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.	Vario	Vario	Salaries not related to Resident Care	\$ 2,314	2,314		
3.	10	A12g	Occupational Therapy	\$ 187,812	187,812		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 138,279	138,279		
10.	15	1d	Accounting	\$ 9,000	9,000		
10a.			Legal	\$ 69,001	69,001		
11.			Telephone	\$			
12.	15	1H2	Cellular Telephone	\$ 3,447	3,447		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 16,489	16,489		
19.	15	k1	Income Tax / Corporate Business Tax	\$ 215	215		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.	10	A9	Barber and Beauty	\$ 385	385		
23.			Other - See attached Schedule	\$ 31,050	31,050		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.	20	4C	Housekeeping services to employees, guests and others who are not residents	\$ 194	194		
Subtotal (Items 1 - 26)				\$ 458,186	458,186		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Fines & Penalties (Disallowed)	\$ 6		
16	M13	Bank Fees (Disallow \$17,648 Unallowable Fees)	\$ 17,648		
16	M13	Bank Fees Associated with Refinancing	\$ 9,000		
15	Various	Fringes Associated with Barber & Beauty Salary	\$ 89		
16	M8a	Chamber Dues	\$ 350		
16	L4	Travel	\$ 3,957		
<b>Total Other A&amp;G Adjustments</b>			\$ 31,050	\$ -	\$ -

**Whitney Manor**

**9/30/2019**

**Outpatient Clinic Disallowance Calculation**

Sq. Ft. Outpatient Clinic	325	
Sq. Ft. Total Facility	<u>64,518</u>	
Unallowable %	0.50%	
Housekeeping Salaries and Wages	373,014	
Fringe Benefit %	<u>23%</u>	
Total HSKP Salaries and Fringes	459,328	
Unallowable %	<u>0.50%</u>	
<b>Disallowance</b>	<u><u>2,314</u></u>	Pg. 28 Ln. 2

Housekeeping Supplies	38,537	
Unallowable %	<u>0.50%</u>	
<b>Disallowance</b>	<u><u>194</u></u>	Pg. 28 Ln. 26

Repairs and Maintenance	32,338	
Heat	24,299	
Light & Power	242,043	
Water	<u>85,433</u>	
Total	384,113	
Unallowable %	<u>0.50%</u>	
<b>Disallowance</b>	<u><u>1,935</u></u>	Pg. 29 Ln. 39

Real Estate Taxes	215,790	
Unallowable %	<u>0.50%</u>	
<b>Disallowance</b>	<u><u>1,087</u></u>	Pg. 29 Ln. 37

Property Insurance	127,778	
Unallowable %	<u>0.50%</u>	
<b>Disallowance</b>	<u><u>644</u></u>	Pg. 29 Ln. 41

**Whitney Manor Medicaid 2019  
Disallowance Schedule for Cell Phone  
9/30/2019**

	<u>Amount</u>
Total Cell Phone Expense	4,887 TB Linked
Monthly Allowable amount	\$ 120
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
<b>Disallowed Cell phone</b>	<b><u><u>\$ 3,447</u></u></b>



**Whitney Manor Operating Company, LLC**  
**9/30/2019**  
**Barber and Beauty Salary Disallowance**

		<b>Disallowance Reference</b>
Salary	\$ 385	<b>Page 28 Line 22</b>
Fringe Benefit %	<u>89</u>	<b>23% Page 28 Line 23</b>
<b>Total Disallowance</b>	<b><u><u>\$ 474</u></u></b>	

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

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 458,186	458,186		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 243,750	243,750		
28.	20	5d	Ambulance/Limousine	\$ 8,459	8,459		
29.	20	5f	X-rays, etc	\$ 10,592	10,592		
30.	20	5h	Laboratory	\$ 23,082	23,082		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,348	4,348		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 104,785	104,785		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10B	Unallowable Property and Real Estate Taxes	\$ 1,087	1,087		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,935	1,935		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14A	Property Insurance	\$ 644	644		
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 446	446		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 857,314	857,314		

\*\*\* 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.



<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Other Revenue	\$ 446		
<b>Total Other Adjustments</b>			\$ 446	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Whitney Manor Medicaid 2019  
Disallowance Schedule for Cable TV  
9/30/2019**

	<u>Amount</u>	
Total Cable TV Expense	11,475	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
<b>Disallowed Cable TV</b>	<b><u><u>\$ 7,875</u></u></b>	

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents (CT only)	\$ 13,239,647	13,239,647			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,158,331)	(6,158,331)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 2,557,341	2,557,341			
b. Medicare Room and Board Contractual Allowance **	\$ 613,023	613,023			
4. a. Private-Pay Residents and Other	\$ 3,276,437	3,276,437			
b. Private-Pay Room and Board Contractual Allowance **	\$ 1	1			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 14,492	14,492			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ (5)	(5)			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 25,800	25,800			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (231)	(231)			
c. Physical Therapy - Non-Medicare	\$ 513,186	513,186			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (3,357)	(3,357)			
4. a. Speech Therapy - Medicare	\$ 147,600	147,600			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (487)	(487)			
c. Speech Therapy - Non-Medicare	\$ 30,950	30,950			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (489)	(489)			
5. a. Occupational Therapy - Medicare	\$ 816,000	816,000			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (1,354)	(1,354)			
c. Occupational Therapy - Non-Medicare	\$ 276,517	276,517			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (1,175)	(1,175)			
6. a. Other (Specify) - Medicare	\$ 574,302	574,302			
b. Other (Specify) - Non-Medicare	\$ (2,086,253)	(2,086,253)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 13,833,614	13,833,614			
<b>IV. Other Revenue*</b>					
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)	\$ 44	44			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 6,067	6,067			
8. Other (Specify)	\$ 1,118,818	1,118,818			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,124,929	1,124,929			
<b>VI. Total All Revenue</b> (III + V)	\$ 14,958,543	14,958,543			

\* 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)
		0		
30 II 6A	Inhalation Therapy	\$ 637,700		
31 II 6A	Lab Revenue	\$ 37		
32 II 6A	Contractual Allowance	\$ (63,435)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 574,302</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 II 6B	Therapy	\$ (2,086,216)		
30 II 6B	Lab	\$ (37)		
<b>Total Other Resident Revenue</b>		<b>\$ (2,086,253)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 IV 5	Interest Income		\$ 44		
<b>Total Interest Income</b>			<b>\$ 44</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 IV 8	Other Revenue	\$ 446		
30 IV 8	Other Non-Operating Revenue (No Associated expense)	\$ 996,963		
30 IV 8	Void PY Insurance Expense (No current year expense to offset)	\$ 121,409		
<b>Total Other Revenue</b>		<b>\$ 1,118,818</b>	<b>\$ -</b>	<b>\$ -</b>



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(130,905)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,334,830
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	57,659
a. Prepaid Insurance	32,506			
b. Prepaid Personal Property Taxes	12,861			
c. Prepaid Licenses & Other	12,292			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	4,260
Security Deposits	4,260			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>1,265,844</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>314,926</u>		\$	247,400
	Accum. Depreciation <u>67,526</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>175,766</u>		\$	127,807
	Accum. Depreciation <u>47,959</u>	Net		
6. Movable Equipment	*Historical Cost <u>186,073</u>		\$	91,060
	Accum. Depreciation <u>95,013</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	5,669
CR vs FS NBV	5,669			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>471,936</b>

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

*(Carry Total forward to next page)*

Schedule of Prepaid Expenses Page 31 Line A5

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$

### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	1,737,780
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	8,789,940		
	Accum. Depreciation	988,868	Net	\$ 7,801,072
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	680,000		
	Accum. Depreciation	437,142	Net	\$ 242,858
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	8,043,930
D. Investment and Other Assets				
1. Deferred Deposits			\$	20,000
2. Escrow Deposits				\$
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care ( <i>itemize</i> )				\$
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )				\$
_____				
_____				
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	20,000
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	9,801,710

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2019	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,194,647
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	231,640
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	875,750
Other Accrued Expenses		(17,752) Working Capital Debt	957,629		
Accrued Accounting		1,500 Rounding	(3)		
Accrued Provider Tax		(87,361)			
Accrued Insurance		21,737 See Schedule			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>3,302,037</b>

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

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,302,037	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	112,643
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	923,553
Name and Address of Lender	Amount	Loan Date			
Giorgio Mayer, Joe Rabinowitz	923,553				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	1,036,196
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	4,338,233

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, I	2411	9/30/2019	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	8,043,930
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	8,043,930
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,031,256)
6. Gain or Loss for Period			\$	450,803
	10/1/2018	thru	9/30/2019	
7. Total Net Worth			\$	(2,580,453)
<b>C. Total Reserves and Net Worth</b>			\$	5,463,477
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	9,801,710

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LL	2411	9/30/2019	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(1,906,647)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,958,543
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,507,740
D. Net Income or Deficit			\$	450,803
E. Balance			\$	(1,455,844)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses pg 27 \$14,830,274				
CR vs FS Depreciation (\$322,534)				
Total Expenses \$14,507,740				
2. Other <i>(itemize)</i>				
Prior Period Adjustment				(1,124,609)
F-3. Total Additions			\$	(1,124,609)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(2,580,453)
				09/30/19

**I. Preparer's/Reviewer's Certification**

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/06/2020		
Printed Name of Preparer  Matthew S. Bavalack				
Address Address  555 Long Wharf Drive, New Haven, CT 06511		Phone Number  203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report  Albert Mislow		Phone Number  203-288-6230		
Contact Email Address  amislow@whitneyrehab.com				



## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Whitney Manor Operating Company, LLC for the year ended September 30, 2019, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Whitney Manor Operating Company, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Whitney Manor Operating Company, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

**MARCUM LLP**

New Haven, CT  
February 6, 2020

# Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

This checklist is not required to be submitted with the Annual Report

Facility Name Whitney Manor

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_  
\_\_\_\_\_