

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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

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 9/30/2020	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, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to desk audit review

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Whitney Manor Operating Company, LLC	Period Covered:	From 10/1/2019	To 9/30/2020	
Address of Facility 2798 Whitney Avenue, Hamden, CT 06518				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/15/2021		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-288-6230		Report for Year Ended 9/30/2020	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 type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Albert Mislow		Nursing Home Administrator's License No.:	001103	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2020	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 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Loan Interest	Pg. 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	Pg. 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	982,422	651,615
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Page 22, Line 10B	281,553	281,553
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	248,184	248,184
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2020	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 (See listing page 13)		
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? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

**General Information and Questionnaire
Leases (Excluding Real Property)**

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

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411	Report for Year Ended 9/30/2020			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
							Total ***	

* 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 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Solomon Hirsch, CPA P.C. 3 Capital Finance, LLC 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive New Haven CT 06511 14 Joan Lane Monsey NY 10952
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Services Provided by This Firm (*describe fully*)

1 Advisory/Cost Reports	\$ 10,244
2 Tax Prep/Audit Fees	\$ 8,375
3 Field Exam	\$ 7,400
4	\$
	Charge for Services Provided
	\$ 26,019

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 1 See Attached 2 3 4 5	Telephone Number See Attached
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Address (*No. & Street, City, State, Zip Code*)
 1 See Attached
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

1 See Attached	\$ 69,302
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 69,302

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
Accounting Basis

Name of Facility Whitney Manor Operating Company,	License No. 2411	Report for Year Ended 9/30/2020	Page 7a	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1		\$		
2		\$		
3		\$		
4		\$		
5		\$		
				Charge for Services Provided
				\$ 0
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input type="radio"/> Yes <input checked="" type="radio"/> 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 Godfrey Hoffman Associates		203-239-4217		
4 Hamden Probate Court		203-287-7082		
5 Norman Benedict Associates		203-248-5511		
6 Parrett Porto Parese & Colwell		203-281-2700		
7 Rosenbaum & Associates		215-569-0200		
8 Schwartz Sladkus Reich Greenberg Atlas LLP		212-743-7000		
9 Timothy S. Wall				
10 Wiggin And Dana		203-498-4400		
11				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 75 Broad Street Milford CT 06460				
2 P. O. Box 616 Brooklyn, NY 11211				
3 26 Broadway, North Haven, CT 06473				
4 2750 Dixwell Ave UNIT 1, Hamden, CT 06518				
5 2795 Whitney Ave, Hamden, CT 06518				
6 2319 Whitney Ave, Hamden, CT 06518				
7 1818 Market St #3200, Philadelphia, PA 19103				
8 444 Madison Ave 6th floor, New York, NY 10022				
9				
10 One Century Tower, 265 Church St, New Haven, CT 06510				
11				
1 General Employee Matters		\$ 1,040		
2 Forebearance extension		\$ 625		
3 Zoning report due to refinance		\$ 1,854		
4 Litigation case Estate of Jeanette Heslin vs Whitney Manor LLC		\$ 2,038		
5 Real estate appraisal services		\$ 2,800		
6 Tax appeal services		\$ 11,206		
7 Refinancing retainer; legal services for refinancing existing nursing home		\$ 17,500		
8 Commission on collections (Disallow)		\$ 2,949		
9 Appointment of conservator (Disallow)		\$ 63		
10 Probate/collections (Disallow)		\$ 25,977		
11 Mortgage Forbearance Fees; Cap Funding Fees		\$ 3,250		
				Charge for Services Provided
				\$ 69,302
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411		Report for Year Ended 9/30/2020				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	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	117	117			117	117						
B. As of midnight of THIS report period	95	95							95	95		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,786	4,786			4,158	4,158			628	628		
B. Medicaid (Conn.)	29,551	29,551			22,651	22,651			6,900	6,900		
C. Medicaid (other states)												
D. Private Pay	4,765	4,765			3,945	3,945			820	820		
E. State SSI for RCH												
F. Other (Specify) LTC Insurance	797	797			488	488			309	309		
G. Total Care Days During Period (3A thru F)	39,899	39,899			31,242	31,242			8,657	8,657		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	39,899	39,899			31,242	31,242			8,657	8,657		

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411		Report for Year Ended 9/30/2020			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	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	9		74			12							
Per Diem Rate													
a. One bed rm.	Various		229.43			530.00							
b. Two bed rms.	Various		229.43			480.00							
c. Three or more bed rms.	Various												
7. Total Number of Physical Therapy Treatments						TOTAL	CCNH	RHNS	(Specify)				
A. Medicare - Part B						10,181	10,181						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments						868	868						
C. Other						23,077	23,077						
D. Total Physical Therapy Treatments						34,126	34,126						
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B						1,539	1,539						
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments						146	146						
C. Other						1,710	1,710						
D. Total Speech Therapy Treatments						3,395	3,395						
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. Total Occupational Therapy Treatments													

Report of Expenditures - Salaries & Wages

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2020	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	107,317	2,091				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	227,868	8,959				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	601,791	33,810				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	380,145	23,789				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	113,386	2,014				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	95,768	6,205				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	239,729	3,846				
b. RN						
1. Direct Care	940,812	19,243				
2. Administrative**	350,420	10,995				
c. LPN						
1. Direct Care	1,424,169	47,468				
2. Administrative**						
d. Aides and Attendants	1,978,781	115,538				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	105,620	4,663				
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	276,795	8,291				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	6,842,601	286,912				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
SDX Dysphagia Experts	\$ 2,880	Contracted				
Total	\$ 2,880	-	\$ -	-	\$ -	-

**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	9/30/2020				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended				Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2020				12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Albert Mislow	107,317			Non Discriminatory	Administrator	2,091	A2	N/A		
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC	2411	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	10,080	Monthly				
3. Pharmacist	8,571	Contracted				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	287,555	3,279				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,100	Monthly				
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	50,404	1,009				
b. Other						
10. Occupational Therapist						
a. Resident Care	168,794	3,955				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	9,452	284				
b. LPN						
1. Direct Care	1,783	65				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	2,880					
B-13 Total Fees Paid in Lieu of Salaries	593,619	8,592				

* 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 9/30/2020	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, C/O CHS Therapy LLC Minneapolis MN 55485	ST, PT, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A
The Nurse Network, LLC	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A
Preferred Therapy Solutions, 850 Silas Deane Hwy Wethersfield CT 06109	ST, PT, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A
SDX Dysphagia Experts, 21 Waterville Road Avon CT 06001	Resident Bedside Swallow Testing	<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"/>	

* 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	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 246,172	246,172		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 116,410	116,410		
4. Social Security (F.I.C.A.)	\$ 517,500	517,500		
5. Health Insurance	\$ 722,606	722,606		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 33,899	33,899		
8. Uniform Allowance	\$ (125)	(125)		
9. Other (Specify) See Attached Schedule	\$ 230,402	230,402		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 127,008	127,008		
d. Accounting and Auditing	\$ 26,019	26,019		
e. Legal (Services should be fully described on Page 7)	\$ 69,302	69,302		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 17,202	17,202		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 18,453	18,453		
2. Cellular Phones	\$ 6,059	6,059		
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*	\$ 9,996	9,996		
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 677,077	677,077		
Subtotal	\$ 2,817,980	2,817,980		

* 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)
	-		
Lexus Financial Services (Disallow)	\$ 7,512		
FlexFacts (Employee flexible savings account)	\$ 6,300		
Resident Referrals and Misc. Reimbursement (Disallow)	\$ 1,761		
Life & Disability	\$ 92,411		
Union Pension Plan	\$ 122,418		
Total	\$ 230,402	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2020		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,817,980	2,817,980			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	1,041	1,041		
5. Education Expenses Related to Seminars and Conventions	\$	860	860		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	34,657	34,657		
4. Fund-Raising***	\$				
5. Medical Records	\$	6,293	6,293		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	4,077	4,077		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	8,478	8,478		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	317	317		
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	371,343	371,343		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	172,910	172,910		
C-14 Total Administrative & General Expenditures	\$	3,417,956	3,417,956		

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising (Disallow)	\$ 32,945		
Marketing Events (Disallow)	\$ 1,712		
Total Other Advertising	\$ 34,657	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 8,478		
Total Dues	\$ 8,478	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Forms & Printing	\$ 51		
Personal Items (Disallow)	\$ 112		
Licenses	\$ 75		
Software Rental	\$ 68,692		
Supplies	\$ 163		
Meals (Disallow)	\$ 2,314		
IT Fees	\$ 29,531		
Criminal Checks	\$ 4,144		
Licenses	\$ 2,062		
Equip-Rental	\$ 37,581		
Bank Fees	\$ 25,959		
Net of collections (Disallow)	\$ 971		
Finance Fees (Disallow)	\$ 1,255		
Total Other Administrative and General	\$ 172,910	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2020	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
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		License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2020	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	314,286	314,286		
2. Non-Food Supplies	\$	31,662	31,662		
3. Other (<i>Specify</i>) _____	\$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)					
	\$	4,487	4,487		
c. Other (<i>Specify</i>) _____					
	\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$	350,435	350,435	
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 9/30/2020		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. \$	2,397	2,397		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Laundry Supplies		\$	7,435	7,435		
3D. Total Laundry Expenditures (3a + b + c)		\$	9,832	9,832		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2020		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>) Housekeeping Supplies		\$ 43,499	43,499			
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 43,499	43,499			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Pharmacy Supplies	\$	154,596	154,596			
b. Medicine Cabinet Drugs	\$	60,576	60,576			
c. Medical and Therapeutic Supplies	\$	152,089	152,089			
d. Ambulance/Limousine***	\$	364	364			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	5,542	5,542			
f. X-rays and Related Radiological Procedures***	\$	4,621	4,621			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	30,388	30,388			
i. Recreation	\$	18,321	18,321			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	293,764	293,764			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 720,261	720,261			

* 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)
	-		
Nursing Minor Equipment	\$ 13,349		
Nursing Equipment Rental (Disallow)	\$ 24,312		
ST Expenses (Disallow)	\$ 38,517		
PT Expenses (Disallow)	\$ 98,297		
OT Expenses (Disallow)	\$ 98,596		
Contracted Oxygen Supplies (Disallow)	\$ (50)		
PEN Therapy Supplies (Disallow)	\$ 3,117		
Wound Care Supplies (Disallow)	\$ 14,204		
Ostomy Supplies (Disallow)	\$ 2,349		
Physician Technical Charges	\$ 1,073		
Total Other Resident Care	\$ 293,764	\$ -	\$ -

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 9/30/2020			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
All American Waste	PO Box 630 East Windsor CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation Services	35,831			22	6f
Apex Global Solutions, LLC	200 Montebello NY 10901	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Back Office Management	325,592			16	m11
Direct TV 0284	P O BOX 5006 Carol Stream IL 60197-5006	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Cable TV Expense	11,610			20	5i
Expedia (2231) 619	PO Box 2459, Monroe NY, 10949	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Telephone Services	10,994			15	1h1
NY Rytes Corp	P.O. Box 588 Cross River NY 10518	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Comliance and Ethics Program	12,000			16	m11
On-Time IT Solutions, Inc.	154 Spring St. Monroe NY 10950	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Services	29,307			16	m13
Romano Landscaping, LLC	NORTH HAVEN CT 6473	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping Services	16,401			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 48,528	48,528				
b. Heat	\$ 4,466	4,466				
c. Light & Power	\$ 155,257	155,257				
d. Water	\$ 78,247	78,247				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 79,100	79,100				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 365,598	365,598				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 248,184	248,184				
c. Non-Movable Equipment	\$ 25,747	25,747				
d. Movable Equipment	\$ 125,416	125,416				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 399,347	399,347				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 2,705	2,705				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 2,705	2,705				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 982,422	982,422				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 281,553	281,553				
c. Personal property taxes	\$ 50,603	50,603				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,716,630	1,716,630				

* 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)
	-		
Contracted Maintenance Expense	\$ 24,940		
Sanitation & Incineration	\$ 35,831		
Extermination	\$ 1,928		
Landscaping	\$ 16,401		
Total Other Repairs and Maintenance	\$ 79,100	\$ -	\$ -

Depreciation Schedule

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411		Report for Year Ended 9/30/2020			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period			9,104,866		9,104,866	1,056,394	S/L	Various	241,704				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			64,798		64,798		S/L	Various	6,480				
B-4. Subtotal										248,184			
C. Non-Movable Equipment													
1. Acquired prior to this report period			175,766		175,766	47,959	S/L	Various	24,652				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			10,939		10,939		S/L	Various	1,095				
C-4. Subtotal										25,747			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						866,073		866,073	532,155	S/L	Various	122,835	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						18,065		18,065		S/L	Various	2,581	
D-3. Subtotal													125,416
E. Total Depreciation													399,347

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Reapair to w/I freezer	\$ 1,899	10	\$ 190
	Repairs	\$ 14,000	10	\$ 1,400
	Install drain lines	\$ 1,800	10	\$ 180
	Repairs	\$ 32,499	10	\$ 3,250
	Boiler repair	\$ 12,500	10	\$ 1,250
	HVAC mechanic	\$ 2,100	10	\$ 210
Total additions for Building Improvement		\$ 64,798		\$ 6,480 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Oven repair	\$ 1,587	10	\$ 159
	Repair to wall outlets	\$ 1,563	10	\$ 156
	Dishwasher repair	\$ 2,066	10	\$ 207
	AC Repair	\$ 1,830	10	\$ 183
	Replaced boards	\$ 915	10	\$ 92
	Data Storage Fee	\$ 2,978	3	\$ 298
Total additions for Non-Movable Equipmen		\$ 10,939		\$ 1,095 *
Deletions:				
Total deletions for Non-Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	5 mattresses	\$ 2,125	7	\$ 304
	Mold treatment and sunroom	\$ 2,354	7	\$ 336
	Walk in fridge & cooler	\$ 6,388	7	\$ 913
	Powerheat AED	\$ 1,454	7	\$ 208
	Digital signage system	\$ 560	7	\$ 80
	Advieve 2	\$ 1,754	7	\$ 251
	Removal and Treatment of Mold	\$ 2,354	7	\$ 336
	Food Service Equipment	\$ 1,076	7	\$ 154
Total additions for Movable Equipmen		\$ 18,065		\$ 2,581 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Whitney Rehabilitation
Fixed Asset schedule
9/30/2019

	Date in Service	Life / Method	Cost	2018 Depreciation	Accum Deprec 9/30/2018	2019 Depreciation	Accum Deprec 9/30/2019	2020 Depreciation	Accum Deprec 9/30/2020	NBV
Leasehold Improvements										
2016 Asset Additions										
Building & Improvements	3/27/2015	40yr S/L	8,789,940	219,749	769,120	219,748.50	988,868	219,749	1,208,617	7,581,324
Sidewalk	4/20/2015	10yr S/L	11,725	1,173	4,104	1,173	5,276	1,173	6,449	5,277
Sprinkler System	5/7/2015	10yr S/L	1,329	133	465	133	598	133	731	599
Architectural Services	6/25/2015	10yr S/L	2,000	200	700	200	900	200	1,100	900
Driveway & Parking Lot	6/2/2015	10yr S/L	15,840	1,584	5,545	1,584	7,129	1,584	8,713	7,127
Driveway & Parking Lot	8/17/2015	10yr S/L	26,000	2,600	9,100	2,600	11,700	2,600	14,300	11,700
Striping parking lot (Red Line)	11/24/2015	10yr S/L	691	69	202	69	271	69	340	351
Parking lot seal (S&S)	11/24/2015	10yr S/L	5,747	575	1,676	575	2,251	575	2,826	2,922
Design main office (Carangelo)	12/29/2015	10yr S/L	3,200	320	907	320	1,227	320	1,547	1,653
Bid mgmt services (Carangelo)	1/26/2016	10yr S/L	3,750	375	1,031	375	1,406	375	1,781	1,969
Lighting (BT Electric)	3/22/2016	10yr S/L	5,208	521	1,345	521	1,866	521	2,387	2,821
Flooring (Carpetworks)	3/16/2016	10yr S/L	7,019	702	1,813	702	2,515	702	3,217	3,802
Window Treatments (Carangelo)	3/29/2016	10yr S/L	4,660	466	1,204	466	1,670	466	2,136	2,524
Flooring (Carpetworks)	3/22/2016	10yr S/L	14,357	1,436	3,709	1,436	5,145	1,436	6,580	7,777
Wallcovering (Carangelo)	3/22/2016	10yr S/L	14,628	1,463	3,779	1,463	5,242	1,463	6,704	7,923
Painting (New Cambridge)	3/22/2016	10yr S/L	8,508	851	2,198	850.80	3,049	851	3,900	4,609
Painting (New Cambridge)	5/6/2016	10yr S/L	5,637	564	1,362	563.66	1,926	564	2,489	3,147
Painting (New Cambridge)	5/6/2016	10yr S/L	3,191	319	771	319.05	1,090	319	1,409	1,781
Additional Labor (Carangelo)	5/19/2016	10yr S/L	325	33	79	32.50	111	33	144	181
Counter Top (Creative Stone)	6/6/2016	10yr S/L	2,543	254	593	254	848	254	1,102	1,441
Quote Fee (Lowe's)	6/4/2016	10yr S/L	75	8	18	8	25	8	33	43
2017 Asset Additions										
Replace Carpeting (Carpetworks)	9/15/2017	10yr S/L	31,799	3,180	3,445	3,180	6,625	3,180	9,805	21,994
Electrical (BT Electrical)	10/1/2016	10yr S/L	4,557	456	911	456	1,367	456	1,823	2,734
2018 Asset Additions										
Carpetworks	6/1/2018	25yr S/L	42,199	895	895	1,688	2,583	1,688	4,271	37,928
Replace carpeting	3/26/2018	10yr S/L	(16,799)	(840)	(840)	(1,680)	(2,520)	(1,680)	(4,200)	(12,599)
Fire doors	6/1/18	25yr S/L	55,889	508	508	2,236	2,744	2,236	4,979	50,909
Elevator Repairs	8/21/18	25yr S/L	5,454	17	17	218	235	218	453	5,001
Replace copper piping	8/23/18	25yr S/L	1,537	5	5	61	66	61	128	1,409
Elevator Repairs	8/27/18	25yr S/L	1,172	4	4	47	51	47	98	1,074
Construction	7/31/2018	25yr S/L	4,150	25	25	166	191	166	357	3,793
2019 Asset Additions										
Vinyl Floor	12/16/2018	25yr S/L	44,081	-	-	1,763	1,763	1,763	3,526	40,555
Repair of gas Valve	12/1/2018	25yr S/L	1,748	-	-	70	70	70	140	1,608
Elevator Repairs	10/19/2019	25yr S/L	1,167	-	-	47	47	47	93	1,074
Elevator Repairs	10/22/2019	25yr S/L	1,539	-	-	62	62	62	123	1,416

2020 Asset Additions

Repair to w/l freezer	1/1/2020	10yr S/L	1,899	-	-	-	-	190	190	1,709
Repairs	2/1/2020	10yr S/L	14,000	-	-	-	-	1,400	1,400	12,600
Install drain lines	2/1/2020	10yr S/L	1,800	-	-	-	-	180	180	1,620
Repairs	4/1/2020	10yr S/L	32,499	-	-	-	-	3,250	3,250	29,249
Boiler repair	7/1/2020	10yr S/L	12,500	-	-	-	-	1,250	1,250	11,250
HVAC mechanic	10/1/2020	10yr S/L	2,100	-	-	-	-	210	210	1,890
Leasehold Improvements			9,169,663	237,641	814,689	241,705	1,056,394	248,185	1,304,579	7,865,084

Non-Movable Equipment

2016 Asset Additions

Steamer	6/16/2015	7yr S/L	8,466	1,209	4,233	1,209	5,443	1,209	6,652	1,814
PCC Installation & setup	8/5/2015	7yr S/L	3,195	456	1,597	456	2,054	456	2,510	685
Televisions	8/26/2015	7yr S/L	13,597	1,942	6,798	1,942	8,741	1,942	10,683	2,914
Heat Pump	8/13/2015	7yr S/L	8,296	1,185	4,148	1,185	5,334	1,185	6,519	1,777
Labeling Machine (Romax)	11/1/2015	10yr S/L	3,528	353	1,029	353	1,382	353	1,734	1,793
Bedside stations (Raintech)	12/1/2015	10yr S/L	1,357	136	385	136	520	136	656	701
Heat Pump (Dean's)	12/23/2015	10yr S/L	(4,148)	(415)	(1,244)	(415)	(1,659)	(415)	(2,074)	(2,074)
Waterproof Keypad (Alert)	2/19/2016	10yr S/L	1,367	137	364	137	501	137	638	729
Air Conditioner (HD Supply)	6/7/2016	10yr S/L	690	69	161	69	230	69	299	391
Bedside stations (Raintech)	6/13/2016	10yr S/L	1,408	141	329	141	469	141	610	798
Sinks & Tops (Lowe's)	6/22/2016	10yr S/L	2,306	231	538	231	769	231	999	1,306
Air Conditioner (HD Supply)	6/23/2016	10yr S/L	1,380	138	322	138	460	138	598	782
Air Conditioner (HD Supply)	8/4/2016	10yr S/L	1,380	138	299	138	437	138	575	805

2017 Asset Additions

Booster Heater (Ecolab)	4/7/2017	7yr S/L	3,818	545	818	545	1,363	545	1,909	1,909
Creative Stone	1/4/2017	7yr S/L	893	128	223	128	351	128	478	415

2018 Asset Additions

Unimax Washer	11/27/2017	10yr S/L	15,737	1,311	1,311	1,574	2,885	1,574	4,458	11,279
Custom bath fitters	6/1/18	10yr S/L	26,029	651	651	2,603	3,254	2,603	5,857	20,173
Install wanderguard system	6/1/18	10yr S/L	48,375	1,209	1,209	4,838	6,047	4,838	10,884	37,491
A/Cs	6/29/18	10yr S/L	3,120	78	78	312	390	312	702	2,418
Replace condenser fan motor	6/30/18	10yr S/L	1,765	44	44	177	221	177	397	1,368
Frigidaire 12000 PTAC 230 Volt 20 Amp	8/8/18	10yr S/L	1,467	12	12	147	159	147	306	1,161

2019 Asset Additions

Frigidaire 12000 PTAC 230 Volt 20 AMP	6/24/19	10yr S/L	2,813	-	-	281	281	281	563	2,250
IT Project	2/1/19	3yr S/L	2,607	-	-	869	869	869	1,738	869
Website Setup	1/31/19	3yr S/L	3,500	-	-	1,167	1,167	1,167	2,333	1,167
Repair Tilt Skillet Acuator	1/2/19	10yr S/L	1,820	-	-	182	182	182	364	1,456
IT Project	1/1/19	3yr S/L	13,560	-	-	4,520	4,520	4,520	9,040	4,520
Power Edge - Dell	12/27/18	3yr S/L	3,621	-	-	1,207	1,207	1,207	2,414	1,207
Booster Heater	12/1/18	10yr S/L	3,818	-	-	382	382	382	764	3,054

2020 Asset Additions

Oven Repair	12/1/19	10yr S/L	1,587	-	-	-	-	159	159	1,428
Repair to Wall Outlets	7/1/20	10yr S/L	1,563	-	-	-	-	156	156	1,407
Dishwasher Repair	6/1/20	10yr S/L	2,066	-	-	-	-	207	207	1,859
AC Repair	9/1/20	10yr S/L	1,830	-	-	-	-	183	183	1,647
Replaced Boards	10/1/20	10yr S/L	915	-	-	-	-	92	92	823
Data Storage Fee	2/1/20	3yr S/L	2,978	-	-	-	-	298	298	2,680

Total Non-Movable Equipment			186,705	9,699	23,306	24,650	47,957	25,745	73,702	113,003
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Movable Equipment

2016 Asset Additions

Equipment and furniture	3/27/2015	7yr S/L	680,000	97,143	340,000	97,143	437,142	97,143	534,285	145,715
Wheelchairs	5/1/2015	7yr S/L	1,008	144	504	144	648	144	792	216
Computers	6/12/2015	7yr S/L	1,185	169	593	169	762	169	931	254
Beds	6/25/2015	7yr S/L	59,340	8,477	29,670	8,477	38,148	8,477	46,625	12,715
Wheelchairs	6/11/2015	7yr S/L	1,299	186	650	186	835	186	1,021	278
Computer Networking	6/30/2015	7yr S/L	5,791	827	2,896	827	3,723	827	4,550	1,241
Computers	6/23/2015	7yr S/L	1,245	178	623	178	800	178	978	267
Computer Networking	6/16/2015	7yr S/L	5,573	796	2,786	796	3,583	796	4,379	1,194
Computers	6/30/2015	7yr S/L	1,065	152	532	152	685	152	837	228
Computers	7/6/2015	7yr S/L	13,324	1,903	6,661	1,903	8,565	1,903	10,468	2,856
Printer	7/10/2015	7yr S/L	699	100	350	100	449	100	549	150
Refrigerator	7/30/2015	7yr S/L	4,109	587	2,054	587	2,641	587	3,228	881
Computers	7/17/2015	7yr S/L	9,256	1,322	4,628	1,322	5,950	1,322	7,272	1,984
Washer	8/17/2015	7yr S/L	2,563	366	1,281	366	1,648	366	2,014	549
Computers	9/16/2015	7yr S/L	11,253	1,608	5,627	1,608	7,234	1,608	8,842	2,411
Bladder Scanner Probe	9/29/2015	7yr S/L	1,716	245	857	245	1,103	245	1,348	368
Patient Lift (Medi Part)	11/19/2015	10yr S/L	1,449	145	423	145	568	145	712	737
Computers (Asantino Cons)	5/1/2016	10yr S/L	888	89	215	89	304	89	392	496
PT Arm Chairs (Carangelo)	5/9/2016	10yr S/L	2,686	269	649	269	918	269	1,187	1,500
Geriatric Medical	5/31/2016	10yr S/L	4,129	413	998	413	1,411	413	1,824	2,305
Laptop & Battery (Asantino)	6/1/2016	10yr S/L	1,886	189	440	189	629	189	817	1,068
Vacuum (E-Z Way)	6/17/2016	10yr S/L	4,270	427	996	427	1,423	427	1,850	2,420

2017 Asset Additions

Mattress	5/1/2017	7yr S/L	2,069	296	419	296	714	296	1,010	1,059
Wheelchairs	1/20/2017	7yr S/L	1,445	206	361	206	568	206	774	671
Vital S Monitor	5/17/2017	10yr S/L	2,398	240	340	240	579	240	819	1,578
Computers	2/17/2017	10yr S/L	600	60	95	60	155	60	215	385
Bedside Station	1/10/2017	10yr S/L	1,505	150	263	150	414	150	564	941
Computers	2/17/2017	10yr S/L	3,205	321	534	321	855	321	1,175	2,030
Computers	9/12/2017	10yr S/L	6,381	638	691	638	1,329	638	1,967	4,414
Bladder Scanner	7/5/2017	7yr S/L	1,175	168	210	168	378	168	546	629
Computers	5/16/2017	10yr S/L	2,233	223	316	223	540	223	763	1,470

2018 Asset Additions

Computer Hardware	11/2/17	5yr S/L	1,455	243	243	291	534	291	825	631
HD Supply Facilities	11/2/17	5yr S/L	1,614	269	269	323	592	323	915	700
SHELIA FINKLESTEIN	11/2/17	5yr S/L	1,403	234	234	281	515	281	795	608
SHELIA FINKLESTEIN	11/2/17	5yr S/L	709	118	118	142	260	142	402	307
mattresses	11/5/17	5yr S/L	9,852	1,642	1,642	1,970	3,612	1,970	5,583	4,269
SHELIA FINKLESTEIN	12/31/17	5yr S/L	500	75	75	100	175	100	275	225
1 pressure gaurd	2/26/18	5yr S/L	651	76	76	130	206	130	336	315

2019 Asset Additions

Electrical Beds	8/27/2019	10yr S/L	4,272	-	-	427	427	427	854	3,418
Beds	7/2/2019	10yr S/L	2,144	-	-	214	214	214	429	1,715
Beds	6/25/2019	10yr S/L	3,065	-	-	307	307	307	613	2,452
Scale	1/31/2019	10yr S/L	3,195	-	-	320	320	320	639	2,556
Snow Blower	11/15/2018	5yr S/L	1,467	-	-	293	293	293	587	880

2020 Asset Additions

5 mattresses	11/1/2019	7yr S/L	2,125	-	-	-	-	304	304	1,821
Mold treatment and sunroom	12/1/2019	7yr S/L	2,354	-	-	-	-	336	336	2,018
Walk in fridge & cooler	12/1/2019	7yr S/L	6,388	-	-	-	-	913	913	5,475
Powerheat AED	1/1/2020	7yr S/L	1,454	-	-	-	-	208	208	1,246
Digital signage system	2/1/2020	7yr S/L	560	-	-	-	-	80	80	480
Advieue 2	6/1/2020	7yr S/L	1,754	-	-	-	-	251	251	1,503
Removal and Treatment of Mold	9/1/2020	7yr S/L	2,354	-	-	-	-	336	336	2,018
Food Service Equipment	10/1/2020	7yr S/L	1,076	-	-	-	-	154	154	922
Total Movable			884,138	120,693	409,319	122,835	532,154	125,415	657,569	226,569

Total All Assets	10,240,506	368,033	1,247,315	389,191	1,636,504	399,346	2,035,850	8,204,656
Less Realty Assets	9,469,940	316,891	1,109,119	316,891	1,426,010	316,891	1,742,902	7,727,038
Assets Per Operating Entity	770,566	51,141	138,196	72,299	210,494	82,454	292,948	477,617
Total Assets Per TB	783,748	69,042	269,442	78,007	282,833	78,007	282,833	500,915
Difference	(13,182)	(17,901)	(131,246)	(5,708)	(72,339)	4,447	10,115	(23,298)

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

23,298

Realty Depreciaition Expense

(321,339)

Immaterial Variance

-

Page 36, Line F1 - C/R vs F/S Depreciation

(321,339)

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC			2411		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
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									

* 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 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" 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		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd 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 9/30/20		8,457,438		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company,		2411	9/30/2020			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company	2411	9/30/2020	27	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				
12. C. Movable Equipment				
1. Automotive Equipment	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
2. Other (Specify)	\$			
A. Item	Rate	Amount		
Lender				
Address of Lender				
B. Item	Rate	Amount		
Lender				
Address of Lender				
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$			
12. D. Other Interest Expense (Specify) Working Capital & Other Interest	\$	198,135	198,135	
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$	198,135	198,135	
14. Insurance				
a. Insurance on Property (buildings only)	\$	158,530	158,530	
b. Insurance on Automobiles	\$	1,007	1,007	
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$			
2. Fire and Extended Coverage	\$			
3. Other (Specify) Crime & Surety Bond	\$	4,245	4,245	
14d. Total Insurance Expenditures (14a + b + c)	\$	163,782	163,782	
15. Total All Expenditures (A-13 thru C-14)	\$	14,422,348	14,422,348	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2020	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	Vario	Vario	Salaries not related to Resident Care	\$ 2,373	2,373		
3.	10	A12g	Occupational Therapy	\$ 60	60		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 168,734	168,734		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 127,008	127,008		
10.			Accounting	\$			
10a.			Legal	\$ 69,302	69,302		
11.			Telephone	\$			
12.	15	1H2	Cellular Telephone	\$ 4,619	4,619		
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 *	\$ 34,657	34,657		
19.	15	k1	Income Tax / Corporate Business Tax	\$ 9,746	9,746		
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 14,242	14,242		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.	20	4C	Housekeeping services to employees, guests and others who are not residents	\$ 219	219		
Subtotal (Items 1 - 26)				\$ 430,960	430,960		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Net of Collections	\$ 971		
16	m13	Finance Fees	\$ 1,255		
16	m8a	Chamber Dues	\$ 317		
16	m13	Personal Items	\$ 112		
16	m13	Meals	\$ 2,314		
15	1a9	Lexus Financial Services	\$ 7,512		
15	1a9	Resident Referrals and Misc. Reimbursement	\$ 1,761		
Total Other A&G Adjustments			\$ 14,242	\$ -	\$ -

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

	<u>Amount</u>
Total Cell Phone Expense	6,059 TB Linked
Monthly Allowable amount	\$ 120
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Disallowed Cell phone	<u><u>\$ 4,619</u></u>

Whitney Manor

9/30/2019

Outpatient Clinic Disallowance Calculation

Sq. Ft. Outpatient Clinic	325	
Sq. Ft. Total Facility	64,518	
Unallowable %	<u>0.50%</u>	
Housekeeping Salaries and Wages	380,145	
Fringe Benefit %	24%	
Total HSKP Salaries and Fringes	471,064	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>2,373</u>	Pg. 28 Ln. 2
Housekeeping Supplies	43,499	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>219</u>	Pg. 28 Ln. 26
Repairs and Maintenance	48,528	
Heat	4,466	
Light & Power	155,257	
Water	78,247	
Total	<u>286,498</u>	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>1,443</u>	Pg. 29 Ln. 39
Real Estate Taxes	281,553	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>1,418</u>	Pg. 29 Ln. 37
Property Insurance	158,530	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>799</u>	Pg. 29 Ln. 41

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	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 430,960	430,960		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 154,596	154,596		
28.	20	5d	Ambulance/Limousine	\$ 364	364		
29.	20	5f	X-rays, etc	\$ 4,621	4,621		
30.	20	5h	Laboratory	\$ 30,388	30,388		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 5,542	5,542		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 51,942	51,942		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10B	Unallowable Property and Real Estate Taxes	\$ 1,418	1,418		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,443	1,443		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14A	Property Insurance	\$ 799	799		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 55,052	55,052		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 737,125	737,125		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Nursing Equipment Rental (Disallow)	\$ 24,312		
20	51	Contracted Oxygen Supplies (Disallow)	\$ (50)		
20	51	PEN Therapy Supplies (Disallow)	\$ 3,117		
20	51	Wound Care Supplies (Disallow)	\$ 14,204		
20	51	Ostomy Supplies (Disallow)	\$ 2,349		
20	5i	Cable	\$ 8,010		
Total Other Ancillary Costs			\$ 51,942	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	Various	Outpatient Therapy Expense (See attached)	\$ 1,443		
Total Other Property Adjustments			\$ 1,443	\$ -	\$ -

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Miscellaneous (Disallow)	\$ 5		
30	IV 8	Medical Records (Disallow)	\$ 1,640		
30	IV 8	Vending (Disallow)	\$ 844		
30	IV 8	Vending Machines (Disallow)	\$ 2,053		
30	IV 8	Write off of prior year cost (Disallow)	\$ 50,510		
Total Other Adjustments			\$ 55,052	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

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

	<u>Amount</u>
Total Cable TV Expense	11,610 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 8,010</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2020		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,237,378	12,237,378			
b. Medicaid Room and Board Contractual Allowance **	\$ (5,823,784)	(5,823,784)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 2,570,719	2,570,719			
b. Medicare Room and Board Contractual Allowance **	\$ 1,058,187	1,058,187			
4. a. Private-Pay Residents and Other	\$ 2,515,957	2,515,957			
b. Private-Pay Room and Board Contractual Allowance **	\$ (114,744)	(114,744)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ (569)	(569)			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 569	569			
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	\$ 378,106	378,106			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (88,642)	(88,642)			
c. Physical Therapy - Non-Medicare	\$ 173,291	173,291			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (62,204)	(62,204)			
4. a. Speech Therapy - Medicare	\$ 210,075	210,075			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (27,203)	(27,203)			
c. Speech Therapy - Non-Medicare	\$ 76,025	76,025			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (20,919)	(20,919)			
5. a. Occupational Therapy - Medicare	\$ 504,500	504,500			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (97,138)	(97,138)			
c. Occupational Therapy - Non-Medicare	\$ 295,350	295,350			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (71,009)	(71,009)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 522,034	522,034			
b. Other (<i>Specify</i>) - Non-Medicare	\$ (1,064,680)	(1,064,680)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 13,171,299	13,171,299			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 91	91			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 8,072	8,072			
8. Other (<i>Specify</i>)	\$ 50,778	50,778			
V. Total Other Revenue (1 thru 8)	\$ 58,941	58,941			
VI. Total All Revenue (III +V)	\$ 13,230,240	13,230,240			

* 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)
		-		
30 II 6A	Inhalation Therapy	\$ 217,150		
30 II 6A	Contractual Allowance	\$ (37,116)		
30 II 6A	Other Rev>Write-offs-Sequester	\$ 342,000		
Total Other Resident Revenue - Medicare		\$ 522,034	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6B	Therapy	\$ (1,064,680)		
Total Other Resident Revenue		\$ (1,064,680)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income		\$ 91		
Total Interest Income			\$ 91	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Miscellaneous (Disallow)	\$ 5		
30 IV 8	Medical Records (Disallow)	\$ 1,640		
30 IV 8	Settlement Check	\$ 406		
30 IV 8	Vending Machines (Disallow)	\$ 2,053		
30 IV 8	Medicaid Adjustments	\$ (3,836)		
30 IV 8	Write off of prior year cost (Disallow)	\$ 50,510		
Total Other Revenue		\$ 50,778	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,576,646
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	787,614
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	68,817
a. _____				
b. _____				
c. _____				
d. See Schedule		68,817		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,433,077
B. Fixed Assets				
1. Land				
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>379,723</u>		\$	283,761
	Accum. Depreciation <u>95,962</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>186,705</u>		\$	113,003
	Accum. Depreciation <u>73,702</u>	Net		
6. Movable Equipment	*Historical Cost <u>204,138</u>		\$	80,854
	Accum. Depreciation <u>123,284</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	23,298
C/R vs F/S		23,298		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	500,916

* 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	
31	A5	Prepaid Expenses	\$ 2,901
31	A5	Prepaid Expenses>Licenses	\$ 149
31	A5	Prepaid Expenses>Insurance	\$ 54,764
31	A5	Prepaid Expenses>Personal Prop Taxes	\$ 11,003
Total Prepaid Expenses			\$ 68,817

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	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	3,933,993
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	1,208,617	Net	\$ 7,581,323
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	680,000		
	Accum. Depreciation	534,285	Net	\$ 145,715
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	7,727,038
D. Investment and Other Assets				
1. Deferred Deposits			\$	24,795
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. Total Investments and Other Assets (Lines D1 thru 7)			\$	24,795
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	11,685,826

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

Annual Report of Long-Term Care Facility

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G. Balance Sheet (cont'd)

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2020	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,953,984
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>)				\$	480,906
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>)				\$	2,304,528
Other Accrued		(20,418) RE Taxes	158,845		
Accounting Fees		9,875 Working Capital Debt	2,400,355		
Provider Tax		(193,535)			
Insurance		(50,594) See Schedule			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	5,739,418

* 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 9/30/2020	Page 34	of 37
Account				Amount	
Total Brought Forward:				5,739,418	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender		Purpose	Amount	Date Due	
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$ 1,603,455					
Name and Address of Lender		Amount	Loan Date		
Giorgio Mayer, Joe Rabinowitz		1,603,455			
4. Other Long-Term Liabilities (<i>itemize</i>)					
Capital Lease-Equip			71,397	\$ 71,397	
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,674,852	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,414,270	

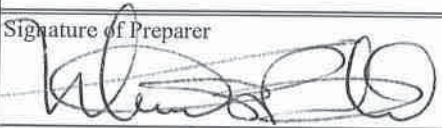
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2020	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	7,727,038
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			\$	7,727,038
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(2,584,714)
6. Gain or Loss for Period			\$	(870,768)
	10/1/2019	thru	9/30/2020	
7. Total Net Worth			\$	(3,455,482)
C. Total Reserves and Net Worth			\$	4,271,556
D. Total Liabilities, Reserves, and Net Worth			\$	11,685,826

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LL	2411	9/30/2020	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(2,580,453)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,230,240		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,101,008		
D. Net Income or Deficit			\$	(870,768)		
E. Balance			\$	(3,451,221)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses pg 27	\$14,422,348					
CR vs FS Depreciation	\$(321,339)					
Rounding	\$(1)					
Total Expenses	\$14,101,008					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. Balance at End of Period			\$	(3,451,221)		

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2020	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)			
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title Principal	Date Signed 2/4/21		
Printed Name of Preparer Matthew S. Bavolack					
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					