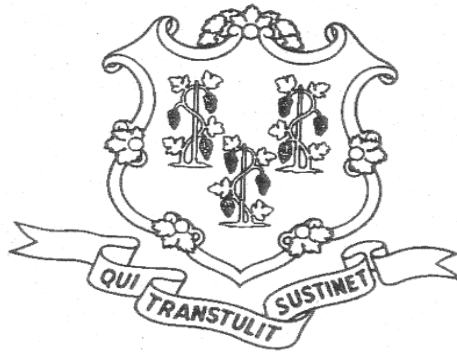


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

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 10/1/2020	Report for Year Ending 9/30/2021

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 9/30/2021	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, 2020 and ending September 30, 2021, 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 10/1/2020	To 9/30/2021	
Address of Facility 2798 Whitney Avenue, Hamden, CT 06518				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/21/2021		
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 9/30/2021	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 9/30/2021	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	9/30/2021	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 9/30/2021	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	1,105,282	379,118
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Taxes	Page 22, Line 10B	236,164	236,164
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	260,982	260,982
		<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 9/30/2021	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 9/30/2021		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							
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"/>							
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 9/30/2021	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 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive New Haven CT 06511 14 Joan Lane Monsey NY 10952
---	--

Services Provided by This Firm (*describe fully*)

1 Advisory/Cost Reports	\$ 8,000
2 Tax Prep/Audit Fees	\$ 7,435
3	\$
4	\$
	Charge for Services Provided
	\$ 15,435

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
--	----------------------------------

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

Services Provided by This Firm (*describe fully*)

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

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 9/30/2021	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 MT Hawley Ins, Dept 3350		309-692-1000		
3 State Treasurer				
4 Hamden Probate Court		203-287-7082		
5 Goldberg Segalla LLP		860-760-3300		
6 Parrett Porto Parese & Colwell		203-281-2700		
7 Bock & Clark		212-481-1300		
8 Schwartz Sladkus Reich Greenberg Atlas LLP		212-743-7000		
9 Timothy S. Wall				
10 Wiggin And Dana		203-498-4400		
11 Lichtman Law Firm		212-581-1001		
Address (No. & Street, City, State, Zip Code)				
1 75 Broad Street Milford CT 06460				
2 9025 N Lindbergh Dr, Peoria, IL 61615				
3 55 Elm St #2, Hartford, CT 06106				
4 2750 Dixwell Ave UNIT 1, Hamden, CT 06518				
5 100 Pearl St Hartford, CT 06103				
6 2319 Whitney Ave, Hamden, CT 06518				
7 32 Old Slip, New York, NY				
8 444 Madison Ave 6th floor, New York, NY 10022				
9				
10 One Century Tower, 265 Church St, New Haven, CT 06510				
11 11 E 44th St Suite 501, New York, NY 10017				
1 Legal research and discussions regarding employment/employee matters		\$		11,175
2 Deductible reimbursement claims(disallow)		\$		5,002
3 Appointment of conservator (Disallow)		\$		500
4 Probate/collections (Disallow)		\$		6
5 Real estate appraisal services(disallow)		\$		372
6 Tax appeal services		\$		1,983
7 Commercial Real Estate		\$		800
8 Commission on collections (Disallow)		\$		14,542
9 Appointment of conservator (Disallow)		\$		62
10 Probate/collections (Disallow)		\$		30,795
11 Union Negotiation/Resolution		\$		18,000
			Charge for Services Provided	
			\$ 83,237	
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 9/30/2021				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	95	95			95	95						
B. As of midnight of THIS report period	125	125							125	125		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,752	4,752			3,394	3,394			1,358	1,358		
B. Medicaid (Conn.)	25,757	25,757			18,684	18,684			7,073	7,073		
C. Medicaid (other states)												
D. Private Pay	2,724	2,724			1,989	1,989			735	735		
E. State SSI for RCH												
F. Other (Specify) LTC Insurance/Managed care	5,264	5,264			3,725	3,725			1,539	1,539		
G. Total Care Days During Period (3A thru F)	38,497	38,497			27,792	27,792			10,705	10,705		
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)	38,497	38,497			27,792	27,792			10,705	10,705		

Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411			Report for Year Ended 9/30/2021			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	17		80		8								
Per Diem Rate													
a. One bed rm.	Various		265.28		550.00								
b. Two bed rms.	Various		265.28		500.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									4,412	4,412			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									29,032	29,032			
D. Total Physical Therapy Treatments									33,444	33,444			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									900	900			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									2,380	2,380			
D. Total Speech Therapy Treatments									3,280	3,280			
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													

*The Occupational Therapy expenses have been disallowed, treatments are N/A.

Report of Expenditures - Salaries & Wages

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2021	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)	118,343	1,852				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	224,252	9,346				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	587,769	32,917				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	352,261	21,442				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	113,332	4,306				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	87,889	5,785				
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	259,249	4,161				
b. RN						
1. Direct Care	842,772	13,867				
2. Administrative**	390,372	12,066				
c. LPN						
1. Direct Care	1,454,384	47,843				
2. Administrative**						
d. Aides and Attendants	1,832,861	100,790				
e. Physical Therapists	133,722	3,034				
f. Speech Therapists	44,081	965				
g. Occupational Therapists	169,231	4,207				
h. Recreation Workers	147,479	6,884				
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	340,882	8,852				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,098,879	278,317				

* 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
	-					
General Nursing Expense	\$ 7,119	Contracted				
Total	\$ 7,119	-	\$ -	-	\$ -	-

**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	9/30/2021				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	9/30/2021			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	118,343			Non Discriminatory	Administrator	1,852	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.

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC	2411	9/30/2021	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	Contracted				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other	159,699	2,110				
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,000	Contracted				
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	663	15				
b. Other	70,003	1,042				
10. Occupational Therapist						
a. Resident Care	8,870	156				
b. Other	144,561	1,887				
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	1,734	34				
b. LPN						
1. Direct Care	22,622	449				
2. Administrative***						
c. Aides	70,489	1,938				
d. Other						
12. Other (Specify) See Attached Schedule	7,119					
B-13 Total Fees Paid in Lieu of Salaries	549,840	7,631				

* 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 9/30/2021		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			
		<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	9/30/2021	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 251,136	251,136		
2. Disability Insurance	\$ (598)	(598)		
3. Unemployment Insurance	\$ 111,230	111,230		
4. Social Security (F.I.C.A.)	\$ 534,872	534,872		
5. Health Insurance	\$ 746,548	746,548		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 76,229	76,229		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 142,401	142,401		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 129,371	129,371		
d. Accounting and Auditing	\$ 15,435	15,435		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 83,237	83,237		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 15,007	15,007		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 24,556	24,556		
2. Cellular Phones	\$ 4,867	4,867		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$ (735)	(735)		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 622,612	622,612		
Subtotal	\$ 2,756,168	2,756,168		

* 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)
	-		
Appreciation Bonus(Disallow)	\$ 2,000		
Appreciation/Gifts	\$ 1,933		
Car Allowance	\$ 4,315		
Flu Vaccine	\$ 2,659		
Workers Comp Claims	\$ 9,043		
HRA Claims and Admin Fees	\$ 3,181		
Resident Referral	\$ 2,575		
Life & Disability	\$ 112,943		
401k Plan Admin Fee	\$ 2,405		
Uniforms	\$ 1,347		
Total	\$ 142,401	\$ -	\$ -

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	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
<i>Subtotals Brought Forward:</i>	2,756,168	2,756,168			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	2,476	2,476		
5. Education Expenses Related to Seminars and Conventions	\$	1,278	1,278		
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>)	\$	1,388	1,388		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	94,832	94,832		
4. Fund-Raising***	\$				
5. Medical Records	\$	3,175	3,175		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	7,122	7,122		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	1,696	1,696		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	1,299	1,299		
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>)	\$	608,810	608,810		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	187,253	187,253		
<i>C-14 Total Administrative & General Expenditures</i>	\$	3,665,497	3,665,497		

* 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)	\$ 78,294		
Marketing Events (Disallow)	\$ 16,538		
Total Other Advertising	\$ 94,832	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 1,696		
Total Dues	\$ 1,696	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Software Rental	\$ 67,942		
Meals (Disallow)	\$ 2,212		
Fines & Penalties (Disallow)	\$ 2,127		
IT Fees(Disallow)	\$ 34,550		
Criminal Checks	\$ 4,573		
Licenses	\$ 1,539		
Equip-Minor	\$ 10,034		
Equip-Major	\$ 36,834		
Analysis Activity	\$ 177		
Sequel Pay Fee	\$ 50		
Bank Fees	\$ 960		
Credit Card Fees(Disallow)	\$ 23,295		
RFMS Service Charge	\$ 2,960		
Total Other Administrative and General	\$ 187,253	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2021	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 9/30/2021	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 307,959	307,959		
2.	Non-Food Supplies	\$ 42,611	42,611		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 3,802	3,802		
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 354,372	354,372		
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 9/30/2021		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. \$	119	119		
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>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	44,518	44,518		
c. Other (<i>Specify</i>) Laundry Supplies		\$	2,649	2,649		
3D. Total Laundry Expenditures (3a + b + c)		\$	47,286	47,286		
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	9/30/2021		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	\$	38,940	38,940		
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	38,940	38,940		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Pharmacy Supplies	\$	275,604	275,604		
b.	Medicine Cabinet Drugs	\$	53,648	53,648		
c.	Medical and Therapeutic Supplies	\$	177,575	177,575		
d.	Ambulance/Limousine***	\$	2,290	2,290		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	4,950	4,950		
f.	X-rays and Related Radiological Procedures***	\$	10,564	10,564		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	59,779	59,779		
i.	Recreation	\$	16,723	16,723		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	73,021	73,021		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	674,154	674,154		

* 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	\$ 16,123		
Nursing Equipment Rental(Disallow)	\$ 17,744		
PT Expenses	\$ 2,854		
PEN Therapy Supplies (Disallow)	\$ 5,382		
Wound Care Supplies (Disallow)	\$ 24,866		
Ostomy Supplies (Disallow)	\$ 3,877		
Other Ancillary Exp>Physician Technical Charges (Disallow)	\$ 1,985		
Social Services Supplies	\$ 190		
Total Other Resident Care	\$ 73,021	\$ -	\$ -

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 9/30/2021			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
NY Rytes, LLC	P.O. Box 588 Cross River, NY 10518	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Contracted Service	12,042			16	m11
B Linen Service Inc.	294 River St Paterson, NJ 07524	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Contracted Service	44,400			19	3b
All American Waste	PO Box 630 East Windsor CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation Services	39,003			22	6f
Romano Landscaping, LLC	North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	27,712			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 24,540	24,540				
b. Heat	\$ 24,458	24,458				
c. Light & Power	\$ 164,263	164,263				
d. Water	\$ 63,431	63,431				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 83,353	83,353				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 360,045	360,045				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 260,982	260,982				
c. Non-Movable Equipment	\$ 28,093	28,093				
d. Movable Equipment	\$ 128,713	128,713				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 417,788	417,788				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 5,410	5,410				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 5,410	5,410				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,105,282	1,105,282				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 236,164	236,164				
c. Personal property taxes	\$ 43,692	43,692				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,808,336	1,808,336				

* 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	\$ 16,211		
Sanitation & Incineration	\$ 39,003		
Extermination	\$ 427		
Landscaping	\$ 27,712		
Total Other Repairs and Maintenance	\$ 83,353	\$ -	\$ -

Depreciation Schedule

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411			Report for Year Ended 9/30/2021			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			9,169,664		9,169,664	1,304,578	S/L	Various	248,185				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			227,091		227,091		S/L	Various	12,797				
B-4. Subtotal										260,982			
C. Non-Movable Equipment													
1. Acquired prior to this report period			186,705		186,705	73,706	S/L	Various	25,745				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			23,484		23,484		S/L	Various	2,348				
C-4. Subtotal										28,093			
		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						884,138		884,138	657,571	S/L	Various	125,415	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						17,075		17,075		S/L	Various	3,298	
D-3. Subtotal													128,713
E. Total Depreciation													417,788

Schedule of Land Improvements Acquired during this report period

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

*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:				
Var	See Attached	\$ 227,091	Var	\$ 12,797
Total additions for Building Improvements		\$ 227,091		\$ 12,797 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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:				
Var	See Attached	\$ 23,484	Var	\$ 2,348
Total additions for Non-Movable Equipment		\$ 23,484		\$ 2,348 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	See Attached	\$ 17,075	Var	\$ 3,298
Total additions for Movable Equipment		\$ 17,075		\$ 3,298 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411		Report for Year Ended 9/30/2021			Page 24	of 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.

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	2021 Depreciation	Accum Deprec 9/30/2021	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	219,749	1,428,365	7,361,575
Sidewalk	4/20/2015	10yr S/L	11,725	1,173	4,104	1,173	5,276	1,173	6,449	1,173	7,621	4,104
Sprinkler System	5/7/2015	10yr S/L	1,329	133	465	133	598	133	731	133	863	466
Architctural Services	6/25/2015	10yr S/L	2,000	200	700	200	900	200	1,100	200	1,300	700
Driveway & Parking Lot	6/2/2015	10yr S/L	15,840	1,584	5,545	1,584	7,129	1,584	8,713	1,584	10,297	5,543
Driveway & Parking Lot	8/17/2015	10yr S/L	26,000	2,600	9,100	2,600	11,700	2,600	14,300	2,600	16,900	9,100
Striping parking lot (Red Line)	11/24/2015	10yr S/L	691	69	202	69	271	69	340	69	409	282
Parking lot seal (S&S)	11/24/2015	10yr S/L	5,747	575	1,676	575	2,251	575	2,826	575	3,401	2,347
Design main office (Carangelo)	12/29/2015	10yr S/L	3,200	320	907	320	1,227	320	1,547	320	1,867	1,333
Bid mgmt services (Carangelo)	1/26/2016	10yr S/L	3,750	375	1,031	375	1,406	375	1,781	375	2,156	1,594
Lighting (BT Electric)	3/22/2016	10yr S/L	5,208	521	1,345	521	1,866	521	2,387	521	2,908	2,300
Flooring (Carpetworks)	3/16/2016	10yr S/L	7,019	702	1,813	702	2,515	702	3,217	702	3,919	3,100
Window Treatments (Carangelo)	3/29/2016	10yr S/L	4,660	466	1,204	466	1,670	466	2,136	466	2,602	2,058
Flooring (Carpetworks)	3/22/2016	10yr S/L	14,357	1,436	3,709	1,436	5,145	1,436	6,580	1,436	8,016	6,341
Wallcovering (Carangelo)	3/22/2016	10yr S/L	14,628	1,463	3,779	1,463	5,242	1,463	6,704	1,463	8,167	6,461
Painting (New Cambridge)	3/22/2016	10yr S/L	8,508	851	2,198	850.80	3,049	851	3,900	851	4,750	3,758
Painting (New Cambridge)	5/6/2016	10yr S/L	5,637	564	1,362	563.66	1,926	564	2,489	564	3,053	2,583
Painting (New Cambridge)	5/6/2016	10yr S/L	3,191	319	771	319.05	1,090	319	1,409	319	1,728	1,462
Additional Labor (Carangelo)	5/19/2016	10yr S/L	325	33	79	32.50	111	33	144	33	176	149
Counter Top (Creative Stone)	6/6/2016	10yr S/L	2,543	254	593	254	848	254	1,102	254	1,356	1,187
Quote Fee (Loves)	6/4/2016	10yr S/L	75	8	18	8	25	8	33	8	40	35
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	3,180	12,984	18,814
Electrical (BT Electrical)	10/1/2016	10yr S/L	4,557	456	911	456	1,367	456	1,823	456	2,279	2,279
2018 Asset Additions												
Carpetworks	6/1/2018	25yr S/L	42,199	895	895	1,688	2,583	1,688	4,271	1,688	5,959	36,240
Replace carpeting	3/26/2018	10yr S/L	(16,799)	(840)	(840)	(1,680)	(2,520)	(1,680)	(4,200)	(1,680)	(5,880)	(10,919)
Fire doors	6/1/18	25yr S/L	55,889	508	508	2,236	2,744	2,236	4,979	2,236	7,215	48,674
Elevator Repairs	8/21/18	25yr S/L	5,454	17	17	218	235	218	453	218	671	4,783
Replace copper piping	8/23/18	25yr S/L	1,537	5	5	61	66	61	128	61	189	1,348
Elevator Repairs	8/27/18	25yr S/L	1,172	4	4	47	51	47	98	47	145	1,027
Construction	7/31/2018	25yr S/L	4,150	25	25	166	191	166	357	166	523	3,627
2019 Asset Additions												
Vinyl Floor	12/16/2018	25yr S/L	44,081	-	-	1,763	1,763	1,763	3,526	1,763	5,290	38,791
Repair of gas Valve	12/1/2018	25yr S/L	1,748	-	-	70	70	70	140	70	210	1,538
Elevator Repairs	10/19/2019	25yr S/L	1,167	-	-	47	47	47	93	47	140	1,027
Elevator Repairs	10/22/2019	25yr S/L	1,539	-	-	62	62	62	123	62	185	1,354
2020 Asset Additions												
Reapair to w/l freezer	1/1/2020	10yr S/L	1,899	-	-	-	-	190	190	190	380	1,519
Repairs	2/1/2020	10yr S/L	14,000	-	-	-	-	1,400	1,400	1,400	2,800	11,200
Install drain lines	2/1/2020	10yr S/L	1,800	-	-	-	-	180	180	180	360	1,440
Repairs	4/1/2020	10yr S/L	32,499	-	-	-	-	3,250	3,250	3,250	6,500	25,999
Boiler repair	7/1/2020	10yr S/L	12,500	-	-	-	-	1,250	1,250	1,250	2,500	10,000
HVAC mechanic	10/1/2020	10yr S/L	2,100	-	-	-	-	210	210	210	420	1,680

2021 Asset Additions

air replacement unit	10/1/2020	10yr S/L	38,286	-	-	-	-	-	-	3,829	3,829	34,457
HVAC Mechanic	10/23/2020	10yr S/L	1,449	-	-	-	-	-	-	145	145	1,304
HVAC repair in dr	10/31/2020	10yr S/L	4,253	-	-	-	-	-	-	425	425	3,828
replace metal pieces	12/1/2020	10yr S/L	4,253	-	-	-	-	-	-	425	425	3,828
ascentium capital lease	12/31/2020	25yr S/L	97,200	-	-	-	-	-	-	3,888	3,888	93,312
replace carpeting	4/18/2021	10yr S/L	12,317	-	-	-	-	-	-	1,232	1,232	11,085
renovations	5/1/2021	25yr S/L	68,000	-	-	-	-	-	-	2,720	2,720	65,280
repair leaking pipe	9/15/2021	10yr S/L	1,333	-	-	-	-	-	-	133	133	1,200
										-	-	-
Leasehold Improvements			9,396,754	237,641	814,689	241,705	1,056,394	248,185	1,304,579	260,982	1,565,561	7,831,193

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	1,209	7,862	604
PCC Installation & setup	8/5/2015	7yr S/L	3,195	456	1,597	456	2,054	456	2,510	456	2,967	228
Televisions	8/26/2015	7yr S/L	13,597	1,942	6,798	1,942	8,741	1,942	10,683	1,942	12,626	971
Heat Pump	8/13/2015	7yr S/L	8,296	1,185	4,148	1,185	5,334	1,185	6,519	1,185	7,704	592
Labeling Machine (Romax)	11/1/2015	10yr S/L	3,528	353	1,029	353	1,382	353	1,734	353	2,087	1,440
Bedside stations (Raintech)	12/1/2015	10yr S/L	1,357	136	385	136	520	136	656	136	792	566
Heat Pump (Dean's)	12/23/2015	10yr S/L	(4,148)	(415)	(1,244)	(415)	(1,659)	(415)	(2,074)	(415)	(2,489)	(1,659)
Waterproof Keypad (Alert)	2/19/2016	10yr S/L	1,367	137	364	137	501	137	638	137	774	592
Air Conditioner (HD Supply)	6/7/2016	10yr S/L	690	69	161	69	230	69	299	69	368	322
Bedside stations (Raintech)	6/13/2016	10yr S/L	1,408	141	329	141	469	141	610	141	751	657
Sinks & Tops (Lowes)	6/22/2016	10yr S/L	2,306	231	538	231	769	231	999	231	1,230	1,076
Air Conditioner (HD Supply)	6/23/2016	10yr S/L	1,380	138	322	138	460	138	598	138	736	644
Air Conditioner (HD Supply)	8/4/2016	10yr S/L	1,380	138	299	138	437	138	575	138	713	667

2017 Asset Additions

Booster Heater (Ecolab)	4/7/2017	7yr S/L	3,818	545	818	545	1,363	545	1,909	545	2,454	1,363
Creative Stone	1/4/2017	7yr S/L	893	128	223	128	351	128	478	128	606	287

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	1,574	6,032	9,705
Custom bath fitters	6/1/18	10yr S/L	26,029	651	651	2,603	3,254	2,603	5,857	2,603	8,459	17,570
Install wanderguard system	6/1/18	10yr S/L	48,375	1,209	1,209	4,838	6,047	4,838	10,884	4,838	15,722	32,653
A/Cs	6/29/18	10yr S/L	3,120	78	78	312	390	312	702	312	1,014	2,106
Replace condenser fan motor	6/30/18	10yr S/L	1,765	44	44	177	221	177	397	177	574	1,191
Frigidaire 12000 PTAC 230 Volt 20 Amp	8/8/18	10yr S/L	1,467	12	12	147	159	147	306	147	452	1,015

2019 Asset Additions

Frigidaire 12000 PTAC 230 Volt 20 AMP	6/24/19	10yr S/L	2,813	-	-	281	281	281	563	281	844	1,969
IT Project	2/1/19	3yr S/L	2,607	-	-	869	869	869	1,738	869	2,607	-
Website Setup	1/31/19	3yr S/L	3,500	-	-	1,167	1,167	1,167	2,333	1,167	3,500	-
Repair Tilt Skillet Acuator	1/2/19	10yr S/L	1,820	-	-	182	182	182	364	182	546	1,274
IT Project	1/1/19	3yr S/L	13,560	-	-	4,520	4,520	4,520	9,040	4,520	13,560	-
Power Edge - Dell	12/27/18	3yr S/L	3,621	-	-	1,207	1,207	1,207	2,414	1,207	3,621	-
Booster Heater	12/1/18	10yr S/L	3,818	-	-	382	382	382	764	382	1,145	2,673

2020 Asset Additions

Oven Repair	12/1/19	10yr S/L	1,587	-	-	-	-	159	159	159	318	1,269
Repair to Wall Outlets	7/1/20	10yr S/L	1,563	-	-	-	-	156	156	156	312	1,251
Dishwasher Repair	6/1/20	10yr S/L	2,066	-	-	-	-	207	207	207	414	1,652
AC Repair	9/1/20	10yr S/L	1,830	-	-	-	-	183	183	183	366	1,464
Replaced Boards	10/1/20	10yr S/L	915	-	-	-	-	92	92	92	184	731
Data Storage Fee	2/1/20	3yr S/L	2,978	-	-	-	-	298	298	298	596	2,382

2021 Asset Additions

Remove top unit	10/1/20	10 S/L	669	-	-	-	-	-	-	67	67	602
boiler repair	2/16/21	10 S/L	4,112	-	-	-	-	-	-	411	411	3,701
boiler repairs	2/16/21	10 S/L	6,794	-	-	-	-	-	-	679	679	6,115
generator repair	3/16/21	10 S/L	1,476	-	-	-	-	-	-	148	148	1,328
new batteries for generator	5/5/21	10 S/L	1,116	-	-	-	-	-	-	112	112	1,004
ac repair	6/30/21	10 S/L	1,102	-	-	-	-	-	-	110	110	992
ac unit repairs	6/30/21	10 S/L	1,004	-	-	-	-	-	-	100	100	904
compressor replacement	6/30/21	10 S/L	1,730	-	-	-	-	-	-	173	173	1,557
HVAC	7/2/21	10 S/L	2,378	-	-	-	-	-	-	238	238	2,140

ice machine repair	7/9/21	10 S/L	1,020	-	-	-	-	-	-	102	102	918
generator battery replacement	7/19/21	10 S/L	1,488	-	-	-	-	-	-	149	149	1,339
credit for overpayment	9/16/21	10 S/L	(1,116)	-	-	-	-	-	-	(112)	(112)	(1,004)
oven and warmer repair	9/30/21	10 S/L	1,711	-	-	-	-	-	-	171	171	1,540
Total Non-Movable Equipment			210,189	9,699	23,306	24,650	47,957	25,745	73,702	28,093	101,796	108,393

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	97,143	631,428	48,572
Wheelchairs	5/1/2015	7yr S/L	1,008	144	504	144	648	144	792	144	936	72
Computers	6/12/2015	7yr S/L	1,185	169	593	169	762	169	931	169	1,101	84
Beds	6/25/2015	7yr S/L	59,340	8,477	29,670	8,477	38,148	8,477	46,625	8,477	55,102	4,238
Wheelchairs	6/11/2015	7yr S/L	1,299	186	650	186	835	186	1,021	186	1,206	93
Computer Networking	6/30/2015	7yr S/L	5,791	827	2,896	827	3,723	827	4,550	827	5,378	413
Computers	6/23/2015	7yr S/L	1,245	178	623	178	800	178	978	178	1,156	89
Computer Networking	6/16/2015	7yr S/L	5,573	796	2,786	796	3,583	796	4,379	796	5,175	398
Computers	6/30/2015	7yr S/L	1,065	152	532	152	685	152	837	152	989	76
Computers	7/6/2015	7yr S/L	13,324	1,903	6,661	1,903	8,565	1,903	10,468	1,903	12,372	952
Printer	7/10/2015	7yr S/L	699	100	350	100	449	100	549	100	649	50
Refrigerator	7/30/2015	7yr S/L	4,109	587	2,054	587	2,641	587	3,228	587	3,815	294
Computers	7/17/2015	7yr S/L	9,256	1,322	4,628	1,322	5,950	1,322	7,272	1,322	8,595	661
Washer	8/17/2015	7yr S/L	2,563	366	1,281	366	1,648	366	2,014	366	2,380	183
Computers	9/16/2015	7yr S/L	11,253	1,608	5,627	1,608	7,234	1,608	8,842	1,608	10,449	804
Bladder Scanner Probe	9/29/2015	7yr S/L	1,716	245	857	245	1,103	245	1,348	245	1,593	123
Patient Lift (Medi Part)	11/19/2015	10yr S/L	1,449	145	423	145	568	145	712	145	857	592
Computers (Asantino Cons)	5/1/2016	10yr S/L	888	89	215	89	304	89	392	89	481	407
PT Arm Chairs (Carangelo)	5/9/2016	10yr S/L	2,686	269	649	269	918	269	1,187	269	1,455	1,231
Geriatric Medical	5/31/2016	10yr S/L	4,129	413	998	413	1,411	413	1,824	413	2,237	1,892
Laptop & Battery (Asantino)	6/1/2016	10yr S/L	1,886	189	440	189	629	189	817	189	1,006	880
Vacuum (E-Z Way)	6/17/2016	10yr S/L	4,270	427	996	427	1,423	427	1,850	427	2,277	1,993

2017 Asset Additions

Mattress	5/1/2017	7yr S/L	2,069	296	419	296	714	296	1,010	296	1,305	763
Wheelchairs	1/20/2017	7yr S/L	1,445	206	361	206	568	206	774	206	981	464
Vital S Monitor	5/17/2017	10yr S/L	2,398	240	340	240	579	240	819	240	1,059	1,339
Computers	2/17/2017	10yr S/L	600	60	95	60	155	60	215	60	275	325
Bedside Station	1/10/2017	10yr S/L	1,505	150	263	150	414	150	564	150	715	790
Computers	2/17/2017	10yr S/L	3,205	321	534	321	855	321	1,175	321	1,496	1,709
Computers	9/12/2017	10yr S/L	6,381	638	691	638	1,329	638	1,967	638	2,606	3,775
Bladder Scanner	7/5/2017	7yr S/L	1,175	168	210	168	378	168	546	168	713	462
Computers	5/16/2017	10yr S/L	2,233	223	316	223	540	223	763	223	986	1,247

2018 Asset Additions

Computer Hardware	11/2/17	5yr S/L	1,455	243	243	291	534	291	825	291	1,116	340
HD Supply Facilities	11/2/17	5yr S/L	1,614	269	269	323	592	323	915	323	1,238	377
SHELIA FINKLESTEIN	11/2/17	5yr S/L	1,403	234	234	281	515	281	795	281	1,076	327
SHELIA FINKLESTEIN	11/2/17	5yr S/L	709	118	118	142	260	142	402	142	544	166
mattresses	11/5/17	5yr S/L	9,852	1,642	1,642	1,970	3,612	1,970	5,583	1,970	7,553	2,299
SHELIA FINKLESTEIN	12/31/17	5yr S/L	500	75	75	100	175	100	275	100	375	125
1 pressure gaurd	2/26/18	5yr S/L	651	76	76	130	206	130	336	130	467	184

2019 Asset Additions

Electrical Beds	8/27/2019	10yr S/L	4,272	-	-	427	427	427	854	427	1,282	2,990
Beds	7/2/2019	10yr S/L	2,144	-	-	214	214	214	429	214	643	1,501
Beds	6/25/2019	10yr S/L	3,065	-	-	307	307	307	613	307	920	2,146
Scale	1/31/2019	10yr S/L	3,195	-	-	320	320	320	639	320	959	2,237
Snow Blower	11/15/2018	5yr S/L	1,467	-	-	293	293	293	587	293	880	587

2020 Asset Additions

5 mattresses	11/1/2019	7yr S/L	2,125	-	-	-	-	304	304	304	607	1,518
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Mold treatment and sunroom	12/1/2019	7yr S/L	2,354	-	-	-	-	336	336	336	673	1,681
Walk in fridge & cooler	12/1/2019	7yr S/L	6,388	-	-	-	-	913	913	913	1,825	4,563
Powerheat AED	1/1/2020	7yr S/L	1,454	-	-	-	-	208	208	208	415	1,039
Digital signage system	2/1/2020	7yr S/L	560	-	-	-	-	80	80	80	160	400
Advieve 2	6/1/2020	7yr S/L	1,754	-	-	-	-	251	251	251	501	1,253
Removal and Treatment of Mold	9/1/2020	7yr S/L	2,354	-	-	-	-	336	336	336	673	1,681
Food Service Equipment	10/1/2020	7yr S/L	1,076	-	-	-	-	154	154	154	307	769

2021 Asset Additions

upgrade to windows 7	10/1/2020	7yr S/L	7,519	-	-	-	-	-	-	1,074	1,074	6,445
new website development	2/18/2021	3 S/L	1,650	-	-	-	-	-	-	550	550	1,100
laptop	3/24/2021	3 S/L	1,133	-	-	-	-	-	-	378	378	755
led bulbs/balasts prkg lot	5/21/2021	5 S/L	1,396	-	-	-	-	-	-	279	279	1,117
lifter charger, control box	8/31/2021	7 S/L	1,024	-	-	-	-	-	-	146	146	878
pressure mattress system	9/30/2021	5 S/L	1,435	-	-	-	-	-	-	287	287	1,148
step-on cans 48qt	9/30/2021	5 S/L	2,918	-	-	-	-	-	-	584	584	2,334

Total Movable			901,213	120,693	409,319	122,835	532,154	125,415	657,569	128,713	786,282	114,931
Total All Assets			<u>10,508,156</u>	<u>368,033</u>	<u>1,247,315</u>	<u>389,191</u>	<u>1,636,504</u>	<u>399,346</u>	<u>2,035,850</u>	<u>417,788</u>	<u>2,453,638</u>	<u>8,054,517</u>
Less Realty Assets			9,469,940	316,891	1,109,119	316,891	1,426,010	316,891	1,742,902	316,891	2,059,793	7,410,147
Assets Per Operating Entity			1,038,216	51,141	138,196	72,299	210,494	82,454	292,948	100,897	393,845	644,370
Total Assets Per TB			<u>1,051,399</u>	<u>83,856</u>	<u>353,297</u>	<u>97,518</u>	<u>380,349</u>	<u>97,518</u>	<u>380,349</u>	<u>97,518</u>	<u>380,349</u>	<u>671,050</u>
Difference			<u>(13,183)</u>	<u>(32,715)</u>	<u>(215,101)</u>	<u>(25,219)</u>	<u>(169,855)</u>	<u>(15,064)</u>	<u>(87,401)</u>	<u>3,379</u>	<u>13,496</u>	<u>(26,680)</u>

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

26,680

Realty Depreciation Expense

(320,270)

Immaterial Variance

-

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

(320,270)

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

Name of Facility Whitney Manor Operating Company, L	License No. 2411	Report for Year Ended 9/30/2021	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		04/07/20		
c. Interest Rate for the Cost Year		3.25%		
d. Term of Mortgage (number of years)		5		
e. Amount of Principal Borrowed		10,000,000		
f. Principal balance outstanding as of 9/30/21		9,800,000		
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	9/30/2021	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		9/30/2021		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				\$ 69,408	69,408		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 69,408	69,408		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 203,812	203,812		
b. Insurance on Automobiles				\$ 4,977	4,977		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Crime & Surety Bond				\$ 12,606	12,606		
14d. Total Insurance Expenditures (14a + b + c)				\$ 221,395	221,395		
15. Total All Expenditures (A-13 thru C-14)				\$ 14,888,152	14,888,152		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2021	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	\$ 2,204	2,204		
3.	10	A12g	Occupational Therapy	\$ 169,231	169,231		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 153,431	153,431		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 129,371	129,371		
10.			Accounting	\$			
10a.			Legal	\$ 51,279	51,279		
11.			Telephone	\$			
12.	15	1H2	Cellular Telephone	\$ 3,427	3,427		
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 *	\$ 94,832	94,832		
19.	15	k1	Income Tax / Corporate Business Tax	\$ (735)	(735)		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 64,184	64,184		
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	\$ 196	196		
Subtotal (Items 1 - 26)				\$ 667,420	667,420		

* 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.

**Whitney Manor Medicaid 2021
Disallowance Schedule for Cell Phone
9/30/2021**

	<u>Amount</u>
Total Cell Phone Expense	4,867 TB Linked
Monthly Allowable amount	\$ 120
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Disallowed Cell phone	<u><u>\$ 3,427</u></u>

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	Meals (Disallow)	\$ 2,212		
16	m13	Fines & Penalties (Disallow)	\$ 2,127		
16	m13	IT Fees(Disallow)	\$ 34,550		
16	m13	Credit Card Fees(Disallow)	\$ 23,295		
15	1a9	Appreciation Bonus	\$ 2,000		
Total Other A&G Adjustments			\$ 64,184	\$ -	\$ -

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	9/30/2021	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 667,420	667,420		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 275,604	275,604		
28.	20	5d	Ambulance/Limousine	\$ 2,290	2,290		
29.	20	5f	X-rays, etc	\$ 10,564	10,564		
30.	20	5h	Laboratory	\$ 59,779	59,779		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,950	4,950		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 62,028	62,028		
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	\$ 1,739	1,739		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14A	Property Insurance	\$ 1,027	1,027		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 13,353	13,353		
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)				\$ 1,098,754	1,098,754		

*** 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	PEN Therapy Supplies (Disallow)	\$ 5,382		
20	51	Wound Care Supplies (Disallow)	\$ 24,866		
20	51	Ostonomy Supplies (Disallow)	\$ 3,877		
20	51	Cable TV (See attachment)	\$ 8,174		
20	51	Other Ancillary Exp>Physician Technical Charges (Disallow)	\$ 1,985		
20	51	Nursing Equipment Rental(Disallow)	\$ 17,744		
Total Other Ancillary Costs			\$ 62,028	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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)	\$ 2,161		
30	IV 8	Vending (Disallow)	\$ 1,425		
30	IV 8	Write Off of Prior Year Cost (Disallow)	\$ 9,767		
Total Other Adjustments			\$ 13,353	\$ -	\$ -

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 2021
Disallowance Schedule for Cable TV
9/30/2021**

	<u>Amount</u>
Total Cable TV Expense	11,774 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
Disallowed Cable TV	<u><u>\$ 8,174</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 10,625,665	10,625,665			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,608,100)	(4,608,100)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 4,351,075	4,351,075			
b. Medicare Room and Board Contractual Allowance **	\$ 817,051	817,051			
4. a. Private-Pay Residents and Other	\$ 2,267,597	2,267,597			
b. Private-Pay Room and Board Contractual Allowance **	\$ (712,884)	(712,884)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 398,480	398,480			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (353,745)	(353,745)			
c. Physical Therapy - Non-Medicare	\$ 445,804	445,804			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (416,600)	(416,600)			
4. a. Speech Therapy - Medicare	\$ 186,319	186,319			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (125,597)	(125,597)			
c. Speech Therapy - Non-Medicare	\$ 172,081	172,081			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (143,527)	(143,527)			
5. a. Occupational Therapy - Medicare	\$ 422,250	422,250			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (368,036)	(368,036)			
c. Occupational Therapy - Non-Medicare	\$ 488,300	488,300			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (455,677)	(455,677)			
6. a. Other (<i>Specify</i>) - Medicare	\$ (3,750)	(3,750)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 2,073,285	2,073,285			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 15,059,991	15,059,991			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 55	55			
8. Other (<i>Specify</i>)	\$ 502,001	502,001			
V. Total Other Revenue (1 thru 8)	\$ 502,056	502,056			
VI. Total All Revenue (III +V)	\$ 15,562,047	15,562,047			

* 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	\$ (3,750)		
Total Other Resident Revenue - Medicare		\$ (3,750)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6B	Therapy Rev>C/A	\$ 3,311		
30 II 6B	Other Rev>Medicaid	\$ 425,290		
30 II 6B	Other Rev>Working Capital>Add-on	\$ 1,644,684		
Total Other Resident Revenue		\$ 2,073,285	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Miscellaneous (Disallow)	\$ 2,161		
30 IV 8	Vending Machines(Disallow)	\$ 1,425		
30 IV 8	Write off of prior year cost (Disallow)	\$ 9,767		
30 IV 8	Recognized HHS COVID-19 Stimulus	\$ 597,648		
30 IV 8	Other Income(No PY expenses reported)	\$ (109,000)		
Total Other Revenue		\$ 502,001	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LI	2411	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	818,497
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	986,383
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	68,219
a. Prepaid Expenses (itemize)	11,655			
b. Insurance	42,806			
c. Personal Prop Taxes	13,758			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	(3)
Due to/From Prior Owner	(3)			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,873,096
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	606,814	\$	469,618
	Accum. Depreciation	137,196	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost	210,189	\$	108,393
	Accum. Depreciation	101,796	Net	
6. Movable Equipment	*Historical Cost	221,213	\$	66,359
	Accum. Depreciation	154,854	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	26,680
C/R vs F/S	26,680			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	671,050

* 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	
31	A5	Prepaid Expenses-Licenses	
31	A5	Prepaid Expenses-Insurance	
31	A5	Prepaid Expenses>Personal Prop Taxes	
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 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 Long-Term Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LI	2411	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	2,544,146
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	1,428,365	Net	\$ 7,361,575
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	680,000		
	Accum. Depreciation	631,428	Net	\$ 48,572
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	7,410,147
D. Investment and Other Assets				
1. Deferred Deposits				\$
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>)				\$ 19,385
	Deferred Financing Costs	27,500		
	Deferred Financing Costs>Amortization	(8,115)		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	19,385
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	9,973,678

* 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		License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,879,366
2. Notes Payable (<i>itemize</i>)				\$	339,483
Resident Funds					79,214
Due to/from Prior Owner					30,000
A/R Related Payables					230,269
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>)				\$	102,022
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	205,437
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>)				\$	877,881
Other Accrued		104,716	RE Taxes	303,643	
Accounting Fees		6,429	Working Capital	471,934	
Provider Tax		(10,552)			
Insurance		1,711	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	3,404,189

* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,404,189	
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>)				\$ 1,510,276	
Name and Address of Lender		Amount	Loan Date		
Giorgio Mayer, Joe Rabinowitz		1,510,276			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 118,132	
<u>Capital Lease-Equip</u>			118,132		

<u>See Schedule</u>					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,628,408	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,032,597	

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	9/30/2021	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			\$	7,410,147
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			\$	7,410,147
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,463,231)
6. Gain or Loss for Period			\$	994,165
	10/1/2020	thru 9/30/2021		
7. Total Net Worth			\$	(2,469,066)
C. Total Reserves and Net Worth			\$	4,941,081
D. Total Liabilities, Reserves, and Net Worth			\$	9,973,678

H. Changes in Total Net Worth

Name of Facility Whitney Manor Operating Company, LL	License No. 2411	Report for Year Ended 9/30/2021	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	3,451,221
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	15,562,047
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	14,567,882
D. Net Income or Deficit			\$	994,165
E. Balance			\$	4,445,386
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses pg 27	\$14,888,152			
CR vs FS Depreciation	\$(320,270)			
Total Expenses	\$14,567,882			
2. Other (<i>itemize</i>)				
Prior Year Adjustment		495,695		
F-3. Total Additions			\$	495,695
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			\$	4,941,081

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavalack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Albert Mislow			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, 2021, 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
January 19, 2022



Provider Name: Whitney Manor
Provider Number: 2411
Period Ended: 9/30/21

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: