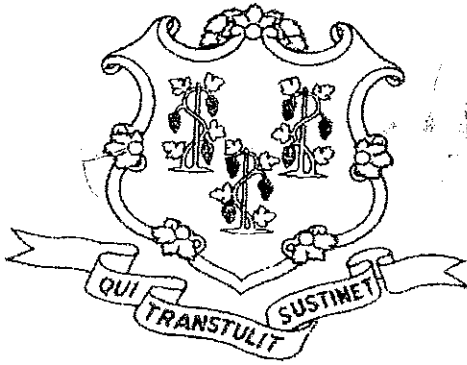
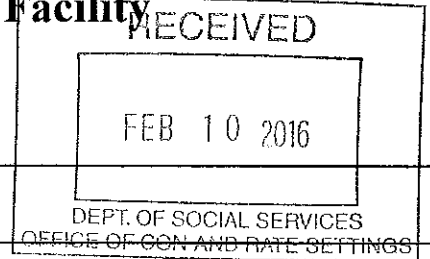


State of Connecticut



15-43

Annual Report of Long-Term Care Facility Cost Year 2015



Name of Facility (as licensed) White Oak Manor Rest Home, LLC	
Address (No. & Street, City, State, Zip Code) 688 Main Street, North Southbury, CT 06488	
Type of Facility <input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH	RHNS	Residential Care Home 1489	Medicare Provider
------------------	------	------	-------------------------------	-------------------

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID 41489
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2015	1	37

Administrator's/Owner's Certification

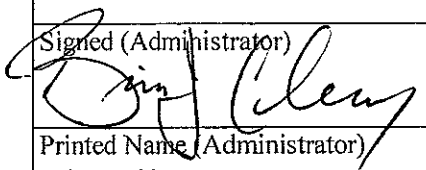
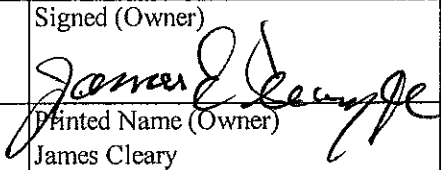
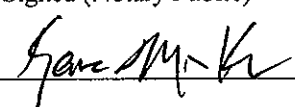
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for White Oak Manor Rest Home, LLC [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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.

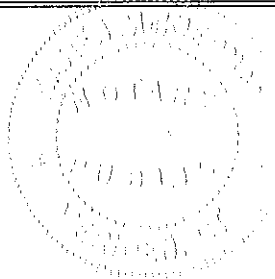
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

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
		2/5/16			2/8/16
Printed Name (Administrator)			Printed Name (Owner)		
Brian J. Cleary			James Cleary		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires	
	CT	2/8/16		1/31/20	
Address of Notary Public					
132 Godek Hill Rd, Meriden, CT 06451					

(Notary Seal)



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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility White Oak Manor Rest Home, LLC		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 688 Main Street, North Southbury, CT 06488				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/8/2016	
Item	Total	CCNH	RHNS	Residential Care Home
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 203-757-1228	Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) White Oak Manor Rest Home, LLC		Address (No. & Street, City, State, Zip) 688 Main Street, North Southbury, CT 06488	
License Numbers:	CCNH	RHNS	Residential Care Home 1489 Medicare Provider No.
Type of Facility (Check appropriate box(es))			
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home			
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 Brian J. Cleary		Nursing Home Administrator's License No.:	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name N/A		License No.:	

**General Information and Questionnaire
 Corporate Owners**

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2015	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		
White Oak Manor Rest Home, LLC	688 Main Street, North Southbury, CT 06488	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
James E. Cleary	688 Main Street, North Southbury, CT 06488	Member	1	
Names of Stockholders Owning at Least 10% of Shares				
James E. Cleary	688 Main Street, North Southbury, CT 06488	Member	1	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2015	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 White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2015	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> 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? <input checked="" type="radio"/> Yes <input type="radio"/> 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				
White Oak Manor Realty, LLC	150 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Rental Real Estate	Pg. 22 / Line 9	22,560	22,560
James E. Cleary	150 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Loan	Pg. 34 / Line B3	40,762	40,762
Wolcott View Manor, Inc.	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Shares Property & GL Insurance Policy	Pg. 27 / Line 14a	9,576	9,576
Wolcott View Manor, Inc.	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Share Workers Comp Insurance Policy	Pg. 15 / Line 1a1	2,037	2,037
Brian Cleary	1132 MeridienRoad, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	Employee Comp - Administrator	Pg. 10 / Line A2	16,080	16,080
Lurleen Dos Santos White Oak Manor Realty, LLC	152 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>	Loan	Pg. 32 / Line D6	42,029	42,029
Meridian Manor Corp	150 East Street, Wolcott, CT 06716 1132 MeridienRoad, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	Accrued Rent	Pg. 33 / Line A12	183,258	183,258
Sheila C. Smith	1132 MeridienRoad, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	Reimbursement of Expenses for WOM	Various	4,218	4,218
		<input type="radio"/>	<input checked="" type="radio"/>	Reimbursement of Expenses for WOM	Various	25	25

* 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 White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (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? Yes No If "No," explain fully why such allocation was not made.

N/A

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

N/A

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility White Oak Manor Rest Home, LLC		License No. 1489	Report for Year Ended 9/30/2015		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
					Total ***	

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* 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 White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2015	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 Brodeur & Company 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) 10 Springbrook Road, Old Saybrook, CT 06475 555 Long Wharf Drive, New Have, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Bookkeeping/Audit support, prep of YE Trial Balance, Annual Cost Report, Tax Return	\$ 12,905
2 Advisory Reimbursement Consulting	\$ 4,875
3	\$
4	\$
Charge for Services Provided	
\$ 17,780	

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 2 3 4 5	Telephone Number
---	------------------

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

1	
2	
3	
4	
5	

Services Provided by This Firm (*describe fully*)

1	\$
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

Schedule of Resident Statistics

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2015						Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	Residential Care Home		
		Total CCNH Level	Total RHNS Level	Total CCNH	Total RHNS				
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	16		16			16		16	
B. On last day of THIS report period	16		16			16		16	
2. Number of Residents									
A. As of midnight of PREVIOUS report period	13		13			13		14	
B. As of midnight of THIS report period	15		15			14		15	
3. Total Number of Days Care Provided During Period									
A. Medicare									
B. Medicaid (Conn.)									
C. Medicaid (other states)									
D. Private Pay	586		586			419		167	
E. State SSI for RCH	4,529		4,529			3,376		1,153	
F. Other (Specify)									
G. Total Care Days During Period (3A thru F)	5,115		5,115			3,795		1,320	
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)	5,115		5,115			3,795		1,320	

Schedule of Resident Statistics (Cont'd)

Name of Facility White Oak Manor Rest Home, LLC			License No. 1489			Report for Year Ended 9/30/2015			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	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(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	Residential Care Home		
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	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents							3	12					
Per Diem Rate													
a. One bed rm.							76.00	58.68					
b. Two bed rms.							70.00	58.68					
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments							TOTAL	CCNH	RHNS	Residential Care Home			
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. <i>Total Physical Therapy Treatments</i>													
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. <i>Total Speech Therapy Treatments</i>													
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. <i>Total Occupational Therapy Treatments</i>													

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
White Oak Manor Rest Home, LLC	1489	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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)					16,080	260
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					4,250	150
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers					25,913	1,479
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers					15,766	895
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					917	49
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers					6,204	402
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						
b. RN						
1. Direct Care						
2. Administrative**						
c. LPN						
1. Direct Care						
2. Administrative**						
d. Aides and Attendants					73,224	4,337
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers					940	61
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						
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>					143,294	7,633

* 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		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
					0	
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
					0	
Total	\$ -	-	\$ -	-	\$ -	-

**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		
White Oak Manor Rest Home, LLC		1489		9/30/2015		11	37		
Name	Salary Paid			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	Residential Care Home						
Section I - Operators/Owners									
James E. Cleary			None		None	N/A	Wolcott View Manor, Inc.	2,048	141,438
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).									
							Meridian Manor Corp		62,403

* 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	Salary Paid			License No.	Report for Year Ended			Page	of	
	CCNH	RHNS	Residential Care Home		9/30/2015	Total Hours Worked	Line Where Claimed on Page 10			Name and Address of All Other Employment**
Section III - Administrators***										
Brian Cleary			16,080		Administrator	260	A2	Meridian Manor Corp	2,187	79,624
								Wolcott View Manor, Inc.	623	23,400
Section IV - Assistant Administrators										

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
White Oak Manor Rest Home, LLC	1489	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)						
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries						

* 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.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of	
White Oak Manor Rest Home, LLC	1489	9/30/2015	15	37	
				Residential	
Item		Total	CCNH	RHNS	Care Home
I. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	2,037			2,037
2. Disability Insurance	\$				
3. Unemployment Insurance	\$	7,736			7,736
4. Social Security (F.I.C.A.)	\$	11,074			11,074
5. Health Insurance	\$				
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$	17,780			17,780
e. Legal (<i>Services should be fully described on Page 7</i>)	\$				
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$	665			665
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	3,009			3,009
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$	250			250
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$				
Subtotal	\$	42,551			42,551

* 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**

White Oak Manor Rest Home, LLC
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
			-
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
			-
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2015	16	37
				Residential Care Home
Item		Total	CCNH	RHNS
Subtotals Brought Forward:		42,551		42,551
l. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$			
5. Education Expenses Related to Seminars and Conventions	\$			
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>)	\$	375		375
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$	573		573
3. Advertising Other (<i>Specify</i>)***	\$			
See Attached Schedule				
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>)	\$	500		500
See Attached Schedule				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions***	\$			
See Attached Schedule				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	2,482		2,482
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>)	\$	660		660
See Attached Schedule				
C-14 Total Administrative & General Expenditures	\$	47,141		47,141

* 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	Residential Care Home
			-
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
			-
Total Other Advertising	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
			-
CARCH Dues			\$ 500
Total Dues	\$ -	\$ -	\$ 500

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
			-
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
			-
BANK SERVICE CHARGES			\$ 17
BACKGROUND CHECKS			\$ 128
LICENSES & PERMITS			\$ 515
Total Other Administrative and General	\$ -	\$ -	\$ 660

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
White Oak Manor Rest Home, LLC	1489	9/30/2015	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
White Oak Manor Rest Home, LLC		1489	9/30/2015		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 40,495				40,495
2.	Non-Food Supplies	\$ 2,137				2,137
3.	Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ _____				
c. Management Services**		\$ _____				
d. Other (Specify) _____		\$ _____				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 42,632				42,632
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
I. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
L. Is any revenue collected from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
O. Is any revenue collected from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
P. 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.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility White Oak Manor Rest Home, LLC		License No. 1489	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home
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. \$	1,417		1,417
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) Non-Contractual Laundry Service		\$	4,393		4,393
3E. Total Laundry Expenditures (3a + b + c + d)		\$	5,810		5,810
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
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 laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue 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)			

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

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

*** 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
White Oak Manor Rest Home, LLC		1489	9/30/2015		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	4,326			4,326
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.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	4,326			4,326
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$				
i.	Recreation	\$	3,215			3,215
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$				
5K.	Total Resident Care Expenditures (5a - 5j)	\$	3,215			3,215

* 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.

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

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2015	Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				Page of 21 37
					Yes	No			CCNH	RHNS	Residential Care Home	Pg Line	
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input type="radio"/>							
					<input type="radio"/>	<input 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
White Oak Manor Rest Home, LLC	1489	9/30/2015			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 16,108				16,108	
b. Heat	\$ 10,732				10,732	
c. Light & Power	\$ 9,153				9,153	
d. Water	\$ 642				642	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 8,305				8,305	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 44,940				44,940	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 353				353	
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 353				353	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 4,384				4,384	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 4,384				4,384	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 22,560				22,560	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 13,827				13,827	
c. Personal property taxes	\$ 442				442	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 41,566				41,566	

* 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	Residential Care Home
			-
MAINTENANCE - EQUIPMENT			\$ 1,872
MAINTENANCE - GROUNDS			\$ 4,008
MAINTENANCE - WASTE REMOVAL			\$ 2,425
Total Other Repairs and Maintenance	\$ -	\$ -	\$ 8,305

White Oak Manor Rest Home, LLC
9/30/2015

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:				
Total additions for Building Improvements		\$ -		\$ - *
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:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Movable Equipment		\$ -		\$ - *
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		License No.		Report for Year Ended			Page	of	
White Oak Manor Rest Home, LLC		1489		9/30/2015			24	37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var			140,081		S/L	Var	4,384	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									4,384
									4,384

* 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.

WHITE OAK REST HOME, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

System No.	Description	Date In Service	Method	Life	Historical Cost	2014 A/D	2015 Deprec.	2015 A/D	NBV
BUILDING									
46	Building	6/15/1964	SL	30	33,171	33,171	-	33,171	-
TOTAL BUILDING					<u>33,171</u>	<u>33,171</u>	<u>-</u>	<u>33,171</u>	<u>-</u>
LAND IMPROVEMENTS									
27	DRIVEWAY	11/9/1999	SL	15	4,849	4,822	27	4,849	-
29	DRIVEWAY (ADDITION)	10/1/2000	SL	10	3,000	3,000	-	3,000	-
44	SIDEWALK & PARKING LOT	12/20/2012	SL	15	4,892	571	326	897	3,995
TOTAL BUILDING					<u>12,741</u>	<u>8,393</u>	<u>353</u>	<u>8,746</u>	<u>3,995</u>
EQUIPMENTS									
4	CARPET (REMO	6/10/1996	SL	5	2,000	2,000	-	2,000	-
5	DRYER	8/14/1998	SL	10	458	458	-	458	-
6	2 CHAIRS	2/15/2000	SL	10	402	402	-	402	-
7	FURNITURE	2/22/2000	SL	10	698	698	-	698	-
8	TELEVISION SE	11/21/2000	SL	10	230	230	-	230	-
9	MICROWAVE &	6/18/2001	SL	10	381	381	-	381	-
10	MEAT SLICER	6/20/2001	SL	10	742	742	-	742	-
11	BED & MATTRE	6/27/2001	SL	10	413	413	-	413	-
57	REFRIGERATO	6/15/1967	SL	8	180	180	-	180	-
32	FREEZER	9/22/2006	SL	5	-	-	-	-	-
58	CALL SYSTEM	6/8/1980	SL	10	1,153	1,153	-	1,153	-
59	PUMP	5/1/1978	SL	8	260	260	-	260	-
33	6 MATTRESSES	1/30/2006	SL	5	-	-	-	-	-
34	WASHER	3/30/2006	SL	5	-	-	-	-	-
35	2 CHAIRS(REM	12/11/1997	DDB	5	275	275	-	275	-
36	FREEZER PART	5/29/2001	DDB	5	200	200	-	200	-
37	MEAT SLICER	5/29/2001	DDB	5	200	200	-	200	-
38	REFRIGERATO	5/29/2001	DDB	5	200	200	-	200	-
41	FURNITURE	3/12/2011	SL	0	-	-	-	-	-
42	CHAIRS (DIREC	8/15/2011	SL	0	-	-	-	-	-
45	WHIRLPOOL P	3/13/2013	SL	0	-	-	-	-	-
2	WASHING MACHINE	5/14/2014	SL	0	-	-	-	-	-
TOTAL EQUIPMENTS					<u>7,792</u>	<u>7,792</u>	<u>-</u>	<u>7,792</u>	<u>-</u>

**WHITE OAK REST HOME, LLC
FIXED ASSET / DEPRECIATION SCHEDULE**

System No.	Description	Date In Service	Method	Life	Historical Cost	2014 A/D	2015 Deprec.	2015 A/D	NBV
LEASHOLD IMPROVEMENTS									
12	REPLACEMENT	4/10/2006	SL	39	3,500	759	90	849	2,651
47	IMPROVEMENT	9/30/1972	SL	10	1,099	1,099	-	1,099	-
48	IMPROVEMENT	9/30/1973	SL	10	963	963	-	963	-
49	IMPROVEMENT	9/30/1974	SL	10	980	980	-	980	-
50	IMPROVEMENT	9/30/1978	SL	8	6,804	6,804	-	6,804	-
51	SPRINKLER SY	9/30/1978	SL	8	446	446	-	446	-
52	ADDITIONAL S	9/30/1979	SL	8	1,747	1,747	-	1,747	-
53	IMPROV TO CA	9/30/1979	SL	8	9,435	9,435	-	9,435	-
54	IMPROVMENTS	9/30/1980	SL	8	2,536	2,536	-	2,536	-
55	FIRELITE ALAR	12/7/1984	SL	20	1,889	1,889	-	1,889	-
56	FIRE ALARM S	11/15/1986	SL	25	12,685	12,685	-	12,685	-
13	PORCHES	4/16/1987	SL	10	5,080	5,080	-	5,080	-
14	GENERATOR	9/8/1989	SL	30	23,000	19,231	767	19,997	3,003
15	SWITCHBOARD	12/7/1989	SL	7	1,378	1,378	-	1,378	-
16	FURNACE	10/6/1990	SL	30	990	792	33	825	165
17	ADDITION TO G	10/1/1991	SL	30	4,255	3,262	142	3,404	851
18	ROOF	11/30/1993	SL	30	7,750	5,382	258	5,640	2,110
19	IMPROVEMENT	4/1/1994	SL	30	3,145	2,149	105	2,254	891
20	GENERATOR	9/2/1994	SL	30	620	415	21	436	184
21	PLUMBING IMP	9/2/1994	SL	30	491	329	16	345	146
22	GUTTER IMPRO	9/15/1996	SL	30	1,200	723	40	763	437
23	PLUMBING IMP	3/15/1996	SL	30	3,145	1,948	105	2,053	1,092
24	FURNACE	1/13/1997	SL	15	1,286	1,286	-	1,286	-
25	FURNACE	1/13/1997	SL	15	3,560	3,560	-	3,560	-
26	CARPET	11/9/1999	SL	7	1,650	1,650	-	1,650	-
28	NEW WINDOW	6/20/2001	SL	30	3,755	1,659	125	1,784	1,971
30	REBUILT CHIM	6/21/2001	SL	30	2,544	1,124	85	1,208	1,336
31	WINDOWS	7/3/2003	SL	30	2,650	994	88	1,082	1,568
39	DRY PIPE VALV	9/21/2007	SL	15	3,668	1,742	245	1,987	1,681
60	PAINTING AND	9/4/2007	SL	15	5,300	2,517	353	2,871	2,429
40	NEW WATER S	6/6/2007	SL	7	-	-	-	-	-
61	GENERATOR R	6/17/2011	SL	20	3,919	637	196	833	3,086
43	CHIMNEY	12/20/2012	SL	15	4,786	558	319	877	3,908
62	CHIMNEY (TAL	12/20/2012	SL	15	4,998	583	333	916	4,082
3	ROTH OIL TAN	2/4/2014	SL	15	2,600	116	173	289	2,311
1	CARPENTING -	5/30/2014	SL	7	6,227	297	890	1,186	5,041
2014CR						569		569	(569)
TOTAL ASSETS					140,081	97,323	4,384	101,706	38,374
TOTAL ASSETS PER CR SCHEDULE					193,785	146,679	4,737	151,415	42,369
TOTAL ASSETS PER TRIAL BALANCE					160,614	112,938	4,737	117,675	42,939
VARIANCE					33,171	33,741	(0)	33,740	(570)
VARIANCE DETAIL									
(LESS) BUILDING (NOT ON BOOKS)					(33,171)	(33,171)	-	(33,171)	-
(LESS) 2014 CR ROLL FORWARD					-	(569)	-	(569)	569
ROUNDING					-	(1)	-	-	1
REVISED VARIANCE					(0)	(0)	(0)	0	0

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

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2015	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed		Unknown		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		16		
6. Square Footage		4,549		
7. Acquisition Cost				
a. Land		4,950		
b. Building		33,171		
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				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
White Oak Manor Rest Home, LLC		1489	9/30/2015			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
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
White Oak Manor Rest Home, LLC		1489		9/30/2015			27	37
Item				Total	CCNH	RHNS	Residential Care Home	
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)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$				
14. Insurance								
a. Insurance on Property (buildings only)			\$	9,576			9,576	
b. Insurance on Automobiles			\$					
c. Insurance other than Property (as specified above)			\$					
1. Umbrella (Blanket Coverage)			\$					
2. Fire and Extended Coverage			\$					
3. Other (Specify)			\$					
14d. Total Insurance Expenditures (14a + b + c)				\$	9,576		9,576	
15. Total All Expenditures (A-13 thru C-14)				\$	342,500		342,500	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC				1489	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
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	Unallowable Advertising *	\$ 573			573
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 573			573

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other A&G Adjustments			\$ -	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
White Oak Manor Rest Home, LLC			1489	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 573			573
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.	Var	Var	Rental of Building Space or Rooms	\$ 15,187			15,187
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 970			970
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 16,730			16,730

*** 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.

White Oak Manor Rest Home, LLC
 9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Ancillary Costs			\$ -	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
30	IV 8	DSS - Reimbursement for Classes			\$ 970
Total Other Adjustments			\$ -	\$ -	\$ 970

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Unallowable Building Interest			\$ -	\$ -	\$ -

White Oak Manor Rest Home
 Third Floor Rental Income Disallowance
 September 30, 2015

Page	Line	Expense Description	Total Expense	Rental Alloc. 24.3143%	Resident Care
22	6a	Repairs & Maintenance	16,108	3,917	12,191
22	6b	Heat	10,732	2,609	8,123
22	6c	Light & Power	9,153	2,225	6,928
22	6d	Water	642	156	486
22	6f	Waste Removal	2,425	590	1,835
27	14a	Insurance	9,576	2,328	7,248
22	10b	Taxes - Property	13,827	3,362	10,465
Total Rental Disallowance				15,187	

Square Footage Allocation:

	Square Feet	Allocation
First Floor	1850.21	40.6740%
Second Floor	1592.64	35.0117%
Third Floor (Rental)	1106.03	24.3143%
Total	4,548.88	100.00%

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2015		30	37
Item	Total	CCNH	RHNS	Residential Care Home	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 302,077			302,077	
b. Medicaid Room and Board Contractual Allowance **	\$ (51,912)			(51,912)	
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$				
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 43,740			43,740	
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
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	\$				
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$				
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$				
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$				
b. Other (Specify) - Non-Medicare	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 293,905			293,905	
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$ 16,800			16,800	
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 970			970	
V. Total Other Revenue (1 thru 8)	\$ 17,770			17,770	
VI. Total All Revenue (III +V)	\$ 311,675			311,675	

* 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	Residential Care Home
				-
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
					-
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
30 IV 8	DSS - Reimbursement for Classes			\$ 970
Total Other Revenue		\$ -	\$ -	\$ 970

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	68,890
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	7,008
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	1,484
5. Prepaid Expenses			\$	5,118
a. Prepaid Real Estate Taxes	2,386			
b. Prepaid Insurance	2,732			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	82,500
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	12,741	\$	3,996
	Accum. Depreciation	8,745		Net
3. Buildings	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
4. Leasehold Improvements	*Historical Cost	140,081	\$	38,374
	Accum. Depreciation	101,707		Net
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
6. Movable Equipment	*Historical Cost	7,792	\$	
	Accum. Depreciation	7,792		Net
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	569
F/S vs C/R NBV	569			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	42,939

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	125,439
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	4,950
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	33,171		
	Accum. Depreciation	33,171	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	4,950
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>)			\$	42,029
Name and Address	Amount	Loan Date		
Lurleen Dos Santos, East Street, Wolcott, CT 06716	42,029	Various		
7. Other Assets (<i>itemize</i>)			\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	42,029
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	172,418

* 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

G. Balance Sheet (cont'd)

Name of Facility White Oak Manor Rest Home, LLC		License No. 1489	Report for Year Ended 9/30/2015	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	1,666
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	238
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*				\$	250
12. Other Current Liabilities (<i>itemize</i>)				\$	183,258
Accrued Rent		183,258			

A-13. Total Current Liabilities (Lines A1 thru 12)				\$	185,412

* 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 White Oak Manor Rest Home, LLC		License No. 1489	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				185,412	
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>)					\$ 40,762
Name and Address of Lender		Amount	Loan Date		\$
James Cleary, 150 East Street Wolcott, CT 06716		40,762			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 37,087
Due to DSS			37,087		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 77,849
C. Total All Liabilities (Lines A-13 + B-5)					\$ 263,261

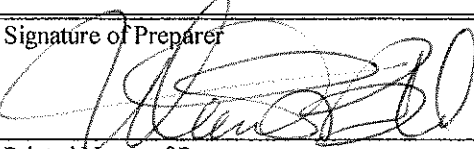
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	4,950
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
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			\$	4,950
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	781
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(65,749)
6. Gain or Loss for Period	10/1/2014	thru 9/30/2015	\$	(30,825)
7. Total Net Worth			\$	(95,793)
C. Total Reserves and Net Worth			\$	(90,843)
D. Total Liabilities, Reserves, and Net Worth			\$	172,418

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(64,967)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	311,675
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	342,500
D. Net Income or Deficit			\$	(30,825)
E. Balance			\$	(95,792)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
Rounding (1)				
F-3. Total Additions			\$	(1)
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			\$	(95,793)
				09/30/15

I. Preparer's/Reviewer's Certification

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/28/16		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name White Oak Manor Rest Home, LLC

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **White Oak Manor Rest Home**
 Engagement: **Medicaid - White Oak Manor Rest Home (RCH)**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-OTHER**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
103	No AM Checking - Webster 394323	54,064.00			54,064.00
104	No AM - PATIENT WEBSTER ACCOUNT	14,426.00			14,426.00
105	PETTY CASH	400.00			400.00
125	ACCOUNTS RECEIVABLE	7,008.00			7,008.00
149	PREPAID REAL ESTATE TAXES	2,386.00			2,386.00
150	PREPAID INSURANCE	2,732.00			2,732.00
152	INVENTORY	1,484.00			1,484.00
175	EMPLOYEE LOAN	42,029.00			42,029.00
202	LAND IMPROVEMENTS	12,741.00			12,741.00
202-1	ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS	(8,746.00)			(8,746.00)
210	IMPROVEMENTS	140,081.00			140,081.00
211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	(101,137.00)			(101,137.00)
215	EQUIPMENT	7,792.00			7,792.00
216	ACCUMULATED DEPRECIATION - EQUIPMENT	(7,792.00)			(7,792.00)
304	ACCRUED RENT	(183,258.00)			(183,258.00)
306	ACCRUED STATE CORP INCOME TAX	(250.00)			(250.00)
310	ACCRUED PAYROLL	(1,666.00)			(1,666.00)
320	ACCRUED PAYROLL TAXES	(238.00)			(238.00)
325	LOAN - J. CLEARY	(40,762.00)			(40,762.00)
380	DUE TO DPT. OF SOCIAL SERVICES	(37,087.00)			(37,087.00)
385	COMON STOCK	(781.00)			(781.00)
390	RETAINED EARNINGS	65,749.00			65,749.00
4010	RESIDENT ALLOWANCES	24,584.00			24,584.00
500	SSI, STATE	(302,077.00)			(302,077.00)
501	PRIVATE	(43,740.00)			(43,740.00)
504	MEDICAID ADJUSTMENTS	27,328.00			27,328.00
605	TV & CABLE	3,215.00			3,215.00
612	BANK SERVICE CHARGES	17.00			17.00
626	BACKGROUND CHECKS	128.00			128.00
675	DIETARY SUPPLIES	2,137.00			2,137.00
678	DIETARY FOOD	40,495.00			40,495.00
690	LAUNDRY EXPENSE	1,417.00			1,417.00
693	LAUNDRY PURCHASES SERVICE	4,393.00			4,393.00
7020	THIRD FLOOR RENT	(16,800.00)			(16,800.00)
7030	OTHER INCOME	(970.00)			(970.00)
754	HOUSEKEEPING SUPPLIES	4,326.00			4,326.00
756	MAINTENEANCE BUILDING	16,108.00			16,108.00
758	MAINTENEANCE EQUIPMENT	1,872.00			1,872.00
760	MAINTENANCE GROUNDS	4,008.00			4,008.00
761	MAINTENANCE - WASTE REMOVAL	2,425.00			2,425.00
762	FUEL	10,732.00			10,732.00
763	PAYROLL SERVICE FEE	2,482.00			2,482.00
764	ELECTRICITY	9,153.00			9,153.00
768	TAXES - REAL ESTATE	13,827.00			13,827.00
769	TAXES - PP	442.00			442.00
770	WATER	642.00			642.00
782	RENT	22,560.00			22,560.00
805	INSURANCE - WORKMANS COMP	2,037.00			2,037.00
806	INSURANCE - LIABILITY	9,576.00			9,576.00
810	ACCOUNTING	17,780.00			17,780.00
815	LICENSES & PERMITS	515.00			515.00
832	OFFICE SUPPLIES	665.00			665.00
840	TELEPHONE	3,009.00			3,009.00
848	ADVERTISING - HELP WANTED	375.00			375.00
848-1	ADVERTISING - DIRECTORY	573.00			573.00
855	DEPRECIATION EXPENSE	4,737.00		(4,737.00)	0.00
			RJE - 1	(4,737.00)	

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
859	PAYROLL	143,294.00		(143,294.00)	0.00
			RJE - 2	(143,294.00)	
865	DUES AND SUBSCRIPTIONS	500.00			500.00
870	TAXES FICA	11,074.00			11,074.00
872	TAXES - SUTA	6,693.00			6,693.00
873	TAXES - FUTA	1,043.00			1,043.00
875	STATE BUSINESS ENTITY TAX	250.00			250.00
Marcum 101	Land Improvement Depreciation	0.00		353.00	353.00
			RJE - 1	353.00	
Marcum 102	Leasehold Improvement Depreciation	0.00		4,384.00	4,384.00
			RJE - 1	4,384.00	
Marcum 104	Salary - Administrator	0.00		16,080.00	16,080.00
			RJE - 2	16,080.00	
Marcum 105	Salary - Other Administrative	0.00		4,250.00	4,250.00
			RJE - 2	4,250.00	
Marcum 106	Salary - Dietary Workers	0.00		25,913.00	25,913.00
			RJE - 2	25,913.00	
Marcum 107	Salary - Other Housekeeping Workers	0.00		15,766.00	15,766.00
			RJE - 2	15,766.00	
Marcum 108	Salary - Other Maintenance Workers	0.00		917.00	917.00
			RJE - 2	917.00	
Marcum 109	Salary - Other Laundry Workers	0.00		6,204.00	6,204.00
			RJE - 2	6,204.00	
Marcum 110	Salary - Aides and Attendants	0.00		73,224.00	73,224.00
			RJE - 2	73,224.00	
Marcum 111	Salary - Recreation Workers	0.00		940.00	940.00
			RJE - 2	940.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: *White Oak Manor Rest Home*
 Engagement: *Medicaid - White Oak Manor Rest Home (RCH)*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-OTHER*
 Workpaper: *A.03 - Grouped TB*

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
Marcum 104	Salary - Administrator	0.00		16,080.00	16,080.00
			RJE - 2	16,080.00	
Subtotal [2] Administrators		<u>0.00</u>		<u>16,080.00</u>	<u>16,080.00</u>
Subgroup : [4]	Other Administrative Salaries				
Marcum 105	Salary - Other Administrative	0.00		4,250.00	4,250.00
			RJE - 2	4,250.00	
Subtotal [4] Other Administrative Salaries		<u>0.00</u>		<u>4,250.00</u>	<u>4,250.00</u>
Subgroup : [5C]	Dietary Workers				
Marcum 106	Salary - Dietary Workers	0.00		25,913.00	25,913.00
			RJE - 2	25,913.00	
Subtotal [5C] Dietary Workers		<u>0.00</u>		<u>25,913.00</u>	<u>25,913.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
Marcum 107	Salary - Other Housekeeping Workers	0.00		15,766.00	15,766.00
			RJE - 2	15,766.00	
Subtotal [6B] Other Housekeeping Workers		<u>0.00</u>		<u>15,766.00</u>	<u>15,766.00</u>
Subgroup : [7B]	Other Maintenance Workers				
Marcum 108	Salary - Other Maintenance Workers	0.00		917.00	917.00
			RJE - 2	917.00	
Subtotal [7B] Other Maintenance Workers		<u>0.00</u>		<u>917.00</u>	<u>917.00</u>
Subgroup : [8B]	Other Laundry Workers				
Marcum 109	Salary - Other Laundry Workers	0.00		6,204.00	6,204.00
			RJE - 2	6,204.00	
Subtotal [8B] Other Laundry Workers		<u>0.00</u>		<u>6,204.00</u>	<u>6,204.00</u>
Subgroup : [12D]	Aides and Attendants				
Marcum 110	Salary - Aides and Attendants	0.00		73,224.00	73,224.00
			RJE - 2	73,224.00	
Subtotal [12D] Aides and Attendants		<u>0.00</u>		<u>73,224.00</u>	<u>73,224.00</u>
Subgroup : [12H]	Recreation Workers				
Marcum 111	Salary - Recreation Workers	0.00		940.00	940.00
			RJE - 2	940.00	
Subtotal [12H] Recreation Workers		<u>0.00</u>		<u>940.00</u>	<u>940.00</u>
Subgroup : [12O]	Other				
859	PAYROLL	143,294.00		(143,294.00)	0.00
			RJE - 2	(143,294.00)	
Subtotal [12O] Other		<u>143,294.00</u>		<u>(143,294.00)</u>	<u>0.00</u>
Total [10-A] Salaries and Wages		<u>143,294.00</u>		<u>0.00</u>	<u>143,294.00</u>
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
805	INSURANCE - WORKMANS COMP	2,037.00		0.00	2,037.00
Subtotal [1A1] Workmen's Compensation		<u>2,037.00</u>		<u>0.00</u>	<u>2,037.00</u>
Subgroup : [1A3]	Unemployment Insurance				
872	TAXES - SUTA	6,693.00		0.00	6,693.00
873	TAXES - FUTA	1,043.00		0.00	1,043.00
Subtotal [1A3] Unemployment Insurance		<u>7,736.00</u>		<u>0.00</u>	<u>7,736.00</u>
Subgroup : [1A4]	Social Security (FICA)				
870	TAXES FICA	11,074.00		0.00	11,074.00
Subtotal [1A4] Social Security (FICA)		<u>11,074.00</u>		<u>0.00</u>	<u>11,074.00</u>
Subgroup : [1D]	Accounting and Auditing				
810	ACCOUNTING	17,780.00		0.00	17,780.00
Subtotal [1D] Accounting and Auditing		<u>17,780.00</u>		<u>0.00</u>	<u>17,780.00</u>
Subgroup : [1G]	Office Supplies				
832	OFFICE SUPPLIES	665.00		0.00	665.00
Subtotal [1G] Office Supplies		<u>665.00</u>		<u>0.00</u>	<u>665.00</u>
Subgroup : [1H1]	Telephone and Telegraph				
840	TELEPHONE	3,009.00		0.00	3,009.00
Subtotal [1H1] Telephone and Telegraph		<u>3,009.00</u>		<u>0.00</u>	<u>3,009.00</u>
Subgroup : [1J]	Corporation Business Taxes				
875	STATE BUSINESS ENTITY TAX	250.00		0.00	250.00

Client: *White Oak Manor Rest Home*
 Engagement: *Medicaid - White Oak Manor Rest Home (RCH)*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-OTHER*
 Workpaper: *A.03 - Grouped TB*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [1J] Corporation Business Taxes		250.00		0.00	250.00
Total [15] Expenditures Other than Salaries		42,551.00		0.00	42,551.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [M1]	Advertising Help Wanted				
848	ADVERTISING - HELP WANTED	375.00		0.00	375.00
Subtotal [M1] Advertising Help Wanted		375.00		0.00	375.00
Subgroup : [M2]	Advertising Telephone Directory				
848-1	ADVERTISING - DIRECTORY	573.00		0.00	573.00
Subtotal [M2] Advertising Telephone Directory		573.00		0.00	573.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
865	DUES AND SUBSCRIPTIONS	500.00		0.00	500.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		500.00		0.00	500.00
Subgroup : [M11]	Services Provided by Contract				
763	PAYROLL SERVICE FEE	2,482.00		0.00	2,482.00
Subtotal [M11] Services Provided by Contract		2,482.00		0.00	2,482.00
Subgroup : [M13]	Other				
612	BANK SERVICE CHARGES	17.00		0.00	17.00
626	BACKGROUND CHECKS	128.00		0.00	128.00
815	LICENSES & PERMITS	515.00		0.00	515.00
Subtotal [M13] Other		660.00		0.00	660.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		4,590.00		0.00	4,590.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
678	DIETARY FOOD	40,495.00		0.00	40,495.00
Subtotal [2A1] Raw Food		40,495.00		0.00	40,495.00
Subgroup : [2A2]	Non-Food Supplies				
675	DIETARY SUPPLIES	2,137.00		0.00	2,137.00
Subtotal [2A2] Non-Food Supplies		2,137.00		0.00	2,137.00
Total [18] Dietary Basis for Allocation of Costs		42,632.00		0.00	42,632.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
690	LAUNDRY EXPENSE	1,417.00		0.00	1,417.00
Subtotal [3A1] Bed Linens, etc...washed, Ironed..		1,417.00		0.00	1,417.00
Subgroup : [3D]	Other				
693	LAUNDRY PURCHASES SERVICE	4,393.00		0.00	4,393.00
Subtotal [3D] Other		4,393.00		0.00	4,393.00
Total [19] Laundry-Basis for Allocation of Costs		5,810.00		0.00	5,810.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
754	HOUSEKEEPING SUPPLIES	4,326.00		0.00	4,326.00
Subtotal [4A1] In-House Care Supplies		4,326.00		0.00	4,326.00
Subgroup : [5]	Recreation				
605	TV & CABLE	3,215.00		0.00	3,215.00
Subtotal [5] Recreation		3,215.00		0.00	3,215.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		7,541.00		0.00	7,541.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
756	MAINTENANCE BUILDING	16,108.00		0.00	16,108.00
Subtotal [6A] Repairs and Maintenance		16,108.00		0.00	16,108.00
Subgroup : [6B]	Heat				
762	FUEL	10,732.00		0.00	10,732.00
Subtotal [6B] Heat		10,732.00		0.00	10,732.00
Subgroup : [6C]	Light & Power				
764	ELECTRICITY	9,153.00		0.00	9,153.00
Subtotal [6C] Light & Power		9,153.00		0.00	9,153.00
Subgroup : [6D]	Water				
770	WATER	642.00		0.00	642.00

Client: *White Oak Manor Rest Home*
 Engagement: *Medicaid - White Oak Manor Rest Home (RCH)*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-OTHER*
 Workpaper: *A.03 - Grouped TB*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [6D] Water		<u>642.00</u>		<u>0.00</u>	<u>642.00</u>
Subgroup : [6F] Other					
758	MAINTENEANCE EQUIPMENT	1,872.00		0.00	1,872.00
760	MAINTENANCE GROUNDS	4,008.00		0.00	4,008.00
761	MAINTENANCE - WASTE REMOVAL	2,425.00		0.00	2,425.00
Subtotal [6F] Other		<u>8,305.00</u>		<u>0.00</u>	<u>8,305.00</u>
Subgroup : [7A] Land Improvements					
Marcum 101	Land Improvement Depreciation	0.00		353.00	353.00
			RJE - 1	353.00	
Subtotal [7A] Land Improvements		<u>0.00</u>		<u>353.00</u>	<u>353.00</u>
Subgroup : [8C] Leasehold Improvements					
855	DEPRECIATION EXPENSE	4,737.00		(4,737.00)	0.00
			RJE - 1	(4,737.00)	
Marcum 102	Leasehold Improvement Depreciation	0.00		4,384.00	4,384.00
			RJE - 1	4,384.00	
Subtotal [8C] Leasehold Improvements		<u>4,737.00</u>		<u>(353.00)</u>	<u>4,384.00</u>
Subgroup : [9] Rental Payments					
782	RENT	22,560.00		0.00	22,560.00
Subtotal [9] Rental Payments		<u>22,560.00</u>		<u>0.00</u>	<u>22,560.00</u>
Subgroup : [10B] Real estate taxes paid by lessor					
768	TAXES - REAL ESTATE	13,827.00		0.00	13,827.00
Subtotal [10B] Real estate taxes paid by lessor		<u>13,827.00</u>		<u>0.00</u>	<u>13,827.00</u>
Subgroup : [10C] Personal property taxes					
789	TAXES - PP	442.00		0.00	442.00
Subtotal [10C] Personal property taxes		<u>442.00</u>		<u>0.00</u>	<u>442.00</u>
Total [22] Maintenance and Property		<u>86,506.00</u>		<u>0.00</u>	<u>86,506.00</u>
Group : [27] Interest and Insurance					
Subgroup : [14A] Insurance on Property					
806	INSURANCE - LIABILITY	9,576.00		0.00	9,576.00
Subtotal [14A] Insurance on Property		<u>9,576.00</u>		<u>0.00</u>	<u>9,576.00</u>
Total [27] Interest and Insurance		<u>9,576.00</u>		<u>0.00</u>	<u>9,576.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
500	SSI, STATE	(302,077.00)		0.00	(302,077.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(302,077.00)</u>		<u>0.00</u>	<u>(302,077.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance					
4010	RESIDENT ALLOWANCES	24,584.00		0.00	24,584.00
504	MEDICAID ADJUSTMENTS	27,328.00		0.00	27,328.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>51,912.00</u>		<u>0.00</u>	<u>51,912.00</u>
Subgroup : [4A] Private-pay residents and other					
501	PRIVATE	(43,740.00)		0.00	(43,740.00)
Subtotal [4A] Private-pay residents and other		<u>(43,740.00)</u>		<u>0.00</u>	<u>(43,740.00)</u>
Subgroup : [12] Rental of rooms to non-residents					
7020	THIRD FLOOR RENT	(16,800.00)		0.00	(16,800.00)
Subtotal [12] Rental of rooms to non-residents		<u>(16,800.00)</u>		<u>0.00</u>	<u>(16,800.00)</u>
Subgroup : [18] Other Revenue					
7030	OTHER INCOME	(970.00)		0.00	(970.00)
Subtotal [18] Other Revenue		<u>(970.00)</u>		<u>0.00</u>	<u>(970.00)</u>
Total [30] Statement of Revenue		<u>(311,675.00)</u>		<u>0.00</u>	<u>(311,675.00)</u>
Group : [31] Current Assets					
Subgroup : [A1] Cash					
103	No AM Checking - Webster 394323	54,064.00		0.00	54,064.00
104	No AM - PATIENT WEBSTER ACCOUNT	14,426.00		0.00	14,426.00
105	PETTY CASH	400.00		0.00	400.00
Subtotal [A1] Cash		<u>68,890.00</u>		<u>0.00</u>	<u>68,890.00</u>
Subgroup : [A2] Resident A/R					
125	ACCOUNTS RECEIVABLE	7,008.00		0.00	7,008.00
Subtotal [A2] Resident A/R		<u>7,008.00</u>		<u>0.00</u>	<u>7,008.00</u>

Client: **White Oak Manor Rest Home**
 Engagement: **Medicaid - White Oak Manor Rest Home (RCH)**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Subgroup : [A4]	Inventories				
152	INVENTORY	1,484.00		0.00	1,484.00
Subtotal [A4] Inventories		<u>1,484.00</u>		<u>0.00</u>	<u>1,484.00</u>
Subgroup : [A5]	Prepaid Expenses				
149	PREPAID REAL ESTATE TAXES	2,386.00		0.00	2,386.00
150	PREPAID INSURANCE	2,732.00		0.00	2,732.00
Subtotal [A5] Prepaid Expenses		<u>5,118.00</u>		<u>0.00</u>	<u>5,118.00</u>
Total [31] Current Assets		<u>82,500.00</u>		<u>0.00</u>	<u>82,500.00</u>
Group : [31-32]	Non-Current Assets				
Subgroup : [B2]	Land Improvements				
202	LAND IMPROVEMENTS	12,741.00		0.00	12,741.00
202-1	ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS	(8,746.00)		0.00	(8,746.00)
Subtotal [B2] Land Improvements		<u>3,995.00</u>		<u>0.00</u>	<u>3,995.00</u>
Subgroup : [B3]	Buildings				
210	IMPROVEMENTS	140,081.00		0.00	140,081.00
211	ACCUMULATED DEPRECIATION - IMPROVEMENTS	(101,137.00)		0.00	(101,137.00)
Subtotal [B3] Buildings		<u>38,944.00</u>		<u>0.00</u>	<u>38,944.00</u>
Subgroup : [B6]	Movable Equipment				
215	EQUIPMENT	7,792.00		0.00	7,792.00
216	ACCUMULATED DEPRECIATION - EQUIPMENT	(7,792.00)		0.00	(7,792.00)
Subtotal [B6] Movable Equipment		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [D6]	Loans to Owners or Related Parties				
175	EMPLOYEE LOAN	42,029.00		0.00	42,029.00
Subtotal [D6] Loans to Owners or Related Parties		<u>42,029.00</u>		<u>0.00</u>	<u>42,029.00</u>
Total [31-32] Non-Current Assets		<u>84,968.00</u>		<u>0.00</u>	<u>84,968.00</u>
Group : [33]	Current Liabilities				
Subgroup : [A4]	Accrued Payroll				
310	ACCRUED PAYROLL	(1,666.00)		0.00	(1,666.00)
Subtotal [A4] Accrued Payroll		<u>(1,666.00)</u>		<u>0.00</u>	<u>(1,666.00)</u>
Subgroup : [A6]	Accrued Payroll Taxes Payable				
320	ACCRUED PAYROLL TAXES	(238.00)		0.00	(238.00)
Subtotal [A6] Accrued Payroll Taxes Payable		<u>(238.00)</u>		<u>0.00</u>	<u>(238.00)</u>
Subgroup : [A11]	Accrued Income Taxes				
306	ACCRUED STATE CORP INCOME TAX	(250.00)		0.00	(250.00)
Subtotal [A11] Accrued Income Taxes		<u>(250.00)</u>		<u>0.00</u>	<u>(250.00)</u>
Subgroup : [A12]	Other Current Liabilities				
304	ACCRUED RENT	(183,258.00)		0.00	(183,258.00)
Subtotal [A12] Other Current Liabilities		<u>(183,258.00)</u>		<u>0.00</u>	<u>(183,258.00)</u>
Total [33] Current Liabilities		<u>(185,412.00)</u>		<u>0.00</u>	<u>(185,412.00)</u>
Group : [34]	Non-Current Liabilities				
Subgroup : [B3]	Loans from Owners or Related Parties				
325	LOAN - J. CLEARY	(40,762.00)		0.00	(40,762.00)
Subtotal [B3] Loans from Owners or Related Parties		<u>(40,762.00)</u>		<u>0.00</u>	<u>(40,762.00)</u>
Subgroup : [B4]	Other Long-Term Liabilities				
380	DUE TO DPT. OF SOCIAL SERVICES	(37,087.00)		0.00	(37,087.00)
Subtotal [B4] Other Long-Term Liabilities		<u>(37,087.00)</u>		<u>0.00</u>	<u>(37,087.00)</u>
Total [34] Non-Current Liabilities		<u>(77,849.00)</u>		<u>0.00</u>	<u>(77,849.00)</u>
Group : [35]	Equity				
Subgroup : [B2]	Capital Stock				
385	COMON STOCK	(781.00)		0.00	(781.00)
Subtotal [B2] Capital Stock		<u>(781.00)</u>		<u>0.00</u>	<u>(781.00)</u>
Subgroup : [B5]	Cumulated Earnings				
390	RETAINED EARNINGS	65,749.00		0.00	65,749.00
Subtotal [B5] Cumulated Earnings		<u>65,749.00</u>		<u>0.00</u>	<u>65,749.00</u>
Total [35] Equity		<u>64,968.00</u>		<u>0.00</u>	<u>64,968.00</u>

Client: **White Oak Manor Rest Home**
 Engagement: **Medicaid - White Oak Manor Rest Home (RCH)**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		K.01		
To reclass depreciation expense to the appropriate line of the cost report				
Marcum 101	Land Improvement Depreciation		353.00	
Marcum 102	Leasehold Improvement Depreciation		4,384.00	
855	DEPRECIATION EXPENSE			4,737.00
Total			<u><u>4,737.00</u></u>	<u><u>4,737.00</u></u>
Reclassifying Journal Entries JE # 2		I.01		
To allocate salaries throughout departments				
Marcum 104	Salary - Administrator		16,080.00	
Marcum 105	Salary - Other Administrative		4,250.00	
Marcum 106	Salary - Dietary Workers		25,913.00	
Marcum 107	Salary - Other Housekeeping Workers		15,766.00	
Marcum 108	Salary - Other Maintenance Workers		917.00	
Marcum 109	Salary - Other Laundry Workers		6,204.00	
Marcum 110	Salary - Aides and Attendants		73,224.00	
Marcum 111	Salary - Recreation Workers		940.00	
859	PAYROLL			143,294.00
Total			<u><u>143,294.00</u></u>	<u><u>143,294.00</u></u>



**MYERS
STAUFFER**

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 1/27/2016
Run Date: 1/27/2016

Provider Name: White Oak Manor Rest Home (RCH)
Provider Number: 1489
Period Ended: 9/30/15

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: