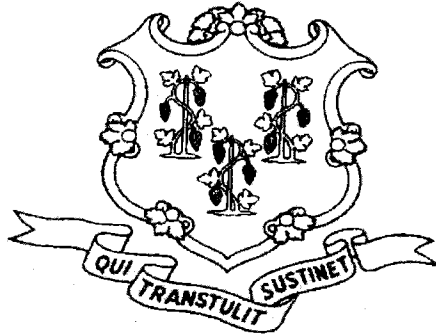


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	
Address (No. & Street, City, State, Zip Code) 2798 Whitney Avenue, Hamden, CT 06518	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

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

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

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General Information

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2016	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Whitney Manor Operating Company, LLC [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, 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
Printed Name (Administrator) Albert Mislou			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Whitney Manor Operating Company, LLC	Period Covered:	From 10/1/2015	To 9/30/2016
Address of Facility 2798 Whitney Avenue, Hamden, CT 06518			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/23/2017	
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-288-6230		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Whitney Manor Operating Company, LLC		Address (No. & Street, City, State, Zip) 2798 Whitney Avenue, Hamden, CT 06518		
License Numbers:	CCNH 2411	RHNS (Specify)	Medicare Provider No. 07-5246	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Albert Mislow		Nursing Home Administrator's License No.:	001103	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2016	Page 3	of 37
Legal Name of Partnership/LLC Whitney Manor Operating Company, LLC		Business Address 2798 Whitney Avenue, Hamden, CT 06518		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	Member		50	
Joseph Rabinowitz	2798 Whitney Avenue, Hamden, CT 06518	Member		25	
Aaron Sodden	2798 Whitney Avenue, Hamden, CT 06518	Member		12.5	
Sheila Finkelstein	2798 Whitney Avenue, Hamden, CT 06518	Member		1.25	

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2016	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2016	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Rental of property	22 / 9	678,060	678,060
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Loan interest	33 / A12	N/A	
Joseph Rabinowitz	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Loan interest	33 / A12	N/A	
New England Healthcare Management, LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Management services	16 / M12	185,970	185,970
		<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"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2016	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2016			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Navatis Leasing, PO Box 935204, Atlanta, GA, 31193	<input type="radio"/>	<input checked="" type="radio"/>	Last payment on copier lease	07/24/13	Terminated	6,168	1,182
Advantage Funding	<input type="radio"/>	<input checked="" type="radio"/>	Last payment on van lease	10/01/10	Terminated	14,183	11,305
	<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"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input type="radio"/> No
Total ***						12,487	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Whitney Manor Operating Company	License No. 2411	Report for Year Ended 9/30/2016	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 Laydon and Company, LLC 2 3 4	Address (No. & Street, City, State, Zip Code) PO Box 945, Orange, CT 06477
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Services Provided by This Firm (describe fully)

1 Financial statements, bed tax return, cost reports	\$ 60,585
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 60,585

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 Green and Levine LLP 2 Kainen Escalera and McHale PC 3 Wiggin and Dana LLP 4 5	Telephone Number 860-677-7004 860-493-0870 860-297-3700
--	--

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

1 231 Farmington Ave., Farmington, CT 06032
2 21 Oak Street, Hartford, CT 06106
3 Once Century Tower, New Haven, CT 06508
4
5

Services Provided by This Firm (describe fully)

1 Operating and mgmt agreements; internal shareholder contracts; settlement of debt (Disallowed).	\$ 28,822
2 Labor / human resources	\$ 17,631
3 Debt Collection (Disallowed)	\$ 3,403
4	\$
5	\$
	Charge for Services Provided
	\$ 49,855

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 Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2016				Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
		Total CCNH Level	Total RHNS Level	Total CCNH	Total RHNS		
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period	150	150	150	150	150	150	
B. On last day of THIS report period	150	150	150	150	150	150	
2. Number of Residents							
A. As of midnight of PREVIOUS report period	134	134	134	134	137	137	
B. As of midnight of THIS report period	136	136	137	137	136	136	
3. Total Number of Days Care Provided During Period							
A. Medicare	5,116	5,116	3,735	3,735	1,381	1,381	
B. Medicaid (Conn.)	35,010	35,010	26,515	26,515	8,495	8,495	
C. Medicaid (other states)							
D. Private Pay	9,927	9,927	7,067	7,067	2,860	2,860	
E. State SSI for RCH							
F. Other (Specify)							
G. Total Care Days During Period (3A thru F)	50,053	50,053	37,317	37,317	12,736	12,736	
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)	50,053	50,053	37,317	37,317	12,736	12,736	

Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	13		100		23								
Per Diem Rate													
a. One bed rm.	Various		219.99		445.00								
b. Two bed rms.			219.99		420.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,245	1,041		204		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								106	106				
C. Other								5,102	4,913		189		
D. Total Physical Therapy Treatments								6,453	6,060		393		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								290	290				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								26	26				
C. Other								1,320	1,303		17		
D. Total Speech Therapy Treatments								1,636	1,619		17		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								1,235	1,215		20		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								89	89				
C. Other								4,936	4,893		43		
D. Total Occupational Therapy Treatments								6,260	6,197		63		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC	2411	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	121,429	2,065				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	479,605	15,648				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	527,939	33,190				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	436,472	27,750				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	102,953	30,027				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	99,605	6,118				
9. Barber and Beautician Services	22,379	904				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	198,594	3,857				
b. RN						
1. Direct Care	787,917	24,999				
2. Administrative**	202,068	6,901				
c. LPN						
1. Direct Care	1,479,828	53,327				
2. Administrative**						
d. Aides and Attendants	2,305,196	136,788				
e. Physical Therapists	234,755	6,227				
f. Speech Therapists	90,491	1,691				
g. Occupational Therapists	255,237	6,811				
h. Recreation Workers	145,931	7,166				
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	102,867	4,028				
n. Marketing						
o. Other (Specify) See Attached Schedule	154,163	3,382				
<i>A-13. Total Salary Expenditures</i>	<i>7,747,429</i>	<i>370,879</i>				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Medical Records	\$ 154,163	3,382				
Total	\$ 154,163	3,382	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	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		
Whitney Manor Operating Company, LLC		2411		9/30/2016		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Whitney Manor Operating Company, LLC		2411		9/30/2016		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Terrance Brennan (10/1/15-4/30/16)	71,153		Non Discriminatory	Administrator	1,200	A2	N/A		
Marjorie Simpson (5/1/16-6/18/16)	10,276		Non Discriminatory	Administrator	225	A2	N/A		
Albert Mislow (6/5/16-9/30/06)	40,000		Non Discriminatory	Administrator	640	A2	N/A		
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC	2411	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	9,240	134				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	96,283	1,284				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,840	334				
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	5,401	72				
b. Other						
10. Occupational Therapist						
a. Resident Care	106,217	1,416				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	167,713	862				
b. LPN						
1. Direct Care	7,162	158				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	446,856	4,260				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Patricia E. King; 2805 Mill Pond Road, South Windsor, CT 06074	On-site Independent Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Brijesh Chandwano DMD	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
Foremost Rehab of CT, 1157 Highland Avenue, Cheshire CT 06410	Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Diagnostics, Avon, CT	Speech Therapy Services	<input type="radio"/>	<input checked="" type="radio"/>		
Lazaros Lazarides MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Ready Nurse Staffing Services, PO Box 301076, Dallas, TX 75303	LPN Pool	<input type="radio"/>	<input checked="" 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"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 174,398	174,398			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 262,759	262,759			
4. Social Security (F.I.C.A.)	\$ 577,748	577,748			
5. Health Insurance	\$ 799,858	799,858			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,555	4,555			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 67,509	67,509			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 3,203	3,203			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$				
d. Accounting and Auditing	\$ 60,585	60,585			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 49,855	49,855			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 32,667	32,667			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 29,522	29,522			
2. Cellular Phones	\$ 5,961	5,961			
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*	\$ 21,703	21,703			
2. Other (<i>Specify</i>) See Attached Schedule	\$ 981	981			
3. Resident Day User Fee	\$ 891,801	891,801			
Subtotal	\$ 2,983,355	2,983,355			

* 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**

Whitney Manor Operating Company, LLC
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
HR Support for Allocation and Administration of Benefits	\$ 3,173		
Employee Recognition	\$ 30		
Total	\$ 3,203	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
CT Sales and Use Tax	\$ 981		
Total	\$ 981	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,983,355	2,983,355			
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 10,348	10,348			
4. Employee Travel	\$ 12,322	12,322			
5. Education Expenses Related to Seminars and Conventions	\$ 2,785	2,785			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 6,672	6,672			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 6,959	6,959			
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	\$ 3,909	3,909			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 9,759	9,759			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 385	385			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$ 51	51			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 127,551	127,551			
12. Administrative Management Services**	\$ 185,970	185,970			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 141,167	141,167			
C-14 Total Administrative & General Expenditures	\$ 3,491,233	3,491,233			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional and Publicity Advertising (Disallowed)	\$ 6,959		
Total Other Advertising	\$ 6,959	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 9,759		
Total Dues	\$ 9,759	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Donations (Disallowed)	\$ 51		
Total Contributions	\$ 51	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Employee Screening	\$ 75		
Employee Housing Allowance (Disallowed)	\$ 15,455		
Licenses/Fees	\$ 3,218		
Routine Bank Charges	\$ 6,693		
Penalties (Disallowed)	\$ 27,317		
Misc. Expense (Disallowed)	\$ 9,453		
Copier Rental	\$ 21,488		
Professional Fees	\$ 57,468		
Total Other Administrative and General	\$ 141,167	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Whitney Manor Operating Company, LLC	2411	9/30/2016	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 #
New England Health Care Management, LLC	185,970	Management Services	Pg 16, Line M12
Foremost Rehab of CT, 1157 Highland Ave #101, Cheshire , CT 06410	47,571	Therapy Management (Disallowed)	Pg 20, 5j

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2016		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 406,009	406,009			
2.	Non-Food Supplies	\$ 876	876			
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
		\$ 281,918	281,918			
c. Management Services**						
		\$ 50,125	50,125			
d. Other (Specify) _____ Dietary Equipment Rental						
		\$ 409	409			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 739,337	739,337			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
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		License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	1,544	1,544	
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) Other Laundry Supplies/Equipment Rental		\$	20,677	20,677	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	22,221	22,221	
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
Whitney Manor Operating Company, LLC		2411	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
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>) Other Housekeeping Supplies		\$ 41,883	41,883		
4E.	Total Housekeeping Expenditures (4a + b + c + d)		\$ 41,883	41,883		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from Pharmacy		\$ 276,322	276,322		
b.	Medicine Cabinet Drugs		\$ 63,897	63,897		
c.	Medical and Therapeutic Supplies		\$ 335,247	335,247		
d.	Ambulance/Limousine***		\$			
e.	Oxygen					
1.	For Emergency Use		\$			
2.	Other***		\$ 58,310	58,310		
f.	X-rays and Related Radiological Procedures***		\$ 16,354	16,354		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 12,956	12,956		
i.	Recreation		\$ 23,033	23,033		
j.	Other (Specify)**** See Attached Schedule		\$ 49,516	49,516		
5K.	Total Resident Care Expenditures (5a - 5j)		\$ 835,635	835,635		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Resident Expenses (Disallowed)	\$ 680		
Rehab Management (Disallowed)	\$ 47,571		
PT Supplies	\$ 21		
Therapy Supplies	\$ 1,188		
Audiology - Med A (Disallowed)	\$ 56		
Total Other Resident Care	\$ 49,516	\$ -	\$ -

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

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2016	Total Cost/Page Ref.***			Page of 21 37	
			CCNH	RHNS (Specify)	Pg L/Line		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH	RHNS (Specify)	Pg L/Line
		Yes	No				
Morrison Community Living	PO Box 102289, Atlanta, GA 30368	<input type="radio"/>	<input checked="" type="radio"/>	Food Service	332,043		18 Vario
A/R Solutions	PO Box 592, Wallingford CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	Billing	44,344		16 M13
All American Waste	PO Box 630, East Windsor CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	Rubbish Removal	32,643		22 6f
A Santino Consulting	42 Robin Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Computer Consulting	32,138		16 M11
Broadvox	4 Piedmont Center, Atlanta, GA 30305	<input type="radio"/>	<input checked="" type="radio"/>	Phone System	15,763		15 1H1
CT Business Systems	PO Box 788760, Philadelphia, PA 19178	<input type="radio"/>	<input checked="" type="radio"/>	Copier/Printer Maintenance	13,439		22 6f
Directv	PO Box 60036, Los Angeles, CA	<input type="radio"/>	<input checked="" type="radio"/>	Cable TV	12,043		20 5i
Krone, Inc.	Po Box 7247, Philadelphia PA 19170	<input type="radio"/>	<input checked="" type="radio"/>	Elevator Service	14,004		22 6f
Mobile X	PO Box 17462 Baltimore, MD 21297	<input type="radio"/>	<input checked="" type="radio"/>	Xray	13,590		20 5f
Procare LLC	Po Box 801, Tolland, CT 6084	<input type="radio"/>	<input checked="" type="radio"/>	Oxygen	11,945		20 5e2
Procare LTC Pharmacy	111 Executive Blvd, Farmingdale, NY 11735	<input type="radio"/>	<input checked="" type="radio"/>	Pharmacy	72,967		20 5a2
Quest Diagnostics	2025 Collection Center Dr. Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	Blood Testing	15,330		20 5h
Wescomm Solutions	Po Box 674802, Detroit MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	PCC Software	34,569		16 M11

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 26,975	26,975				
b. Heat	\$ 23,699	23,699				
c. Light & Power	\$ 203,944	203,944				
d. Water	\$ 57,060	57,060				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 12,487	12,487				
f. Other (<i>itemize</i>)	\$ 112,025	112,025				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 436,190	436,190				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 230,217	230,217				
c. Non-Movable Equipment	\$ 5,122	5,122				
d. Movable Equipment	\$ 114,863	114,863				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 350,202	350,202				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 678,060	678,060				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 128,211	128,211				
c. Personal property taxes	\$ 13,140	13,140				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,169,613	1,169,613				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Rubbish	\$ 36,224		
Exterminator	\$ 4,049		
Elevator Services	\$ 11,298		
Landscaping	\$ 7,559		
Snow Removal	\$ 14,999		
Various Contracted Repairs (All under \$10K)	\$ 28,627		
Maintenance Contracts	\$ 4,777		
Equipment Repair	\$ 4,492		
Total Other Repairs and Maintenance	\$ 112,025	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.	Report for Year Ended				Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2016				23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year					
A. Land Improvements								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
A-4. Subtotal								
B. Building and Building Improvements								
1. Acquired prior to this report period	8,846,834		8,846,834	112,719	S/L	Various	225,438	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	79,539		79,539		S/L	10	4,779	230,217
B-4. Subtotal								
C. Non-Movable Equipment								
1. Acquired prior to this report period	33,554		33,554	2,397	S/L	7	4,793	
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	9,269		9,269		S/L	10	329	5,122
C-4. Subtotal								
D. Movable Equipment								
1. Motor Vehicles (Specify name, model and year of each vehicle)								
a.								
b.								
c.								
d.								
2. Movable Equipment								
a. Acquired prior to this report period	799,426		799,426	57,101	S/L	7	114,204	
b. Disposals (attach schedule)								
c. Acquired during this report period (attach schedule)	15,308		15,308		S/L	10	659	
D-3. Subtotal								114,863
E. Total Depreciation								350,202

Whitney Manor Operating Company, LLC
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 79,539	10	\$ 4,779
Total additions for Building Improvement:		\$ 79,539		\$ 4,779 *
Deletions:				
Total deletions for Building Improvement:		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See Attached	\$ 9,269	10	\$ 329
Total additions for Non-Movable Equipmen		\$ 9,269		\$ 329 *
Deletions:				
Total deletions for Non-Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	See attached	\$ 15,308	10	\$ 659
Total additions for Movable Equipmen		\$ 15,308		\$ 659 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report peri

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Whitney Rehabilitation
Fixed Asset schedule
9/30/2016

	Date in Service	Life / Method	Cost	Accum Deprec 9/30/2014	2015 Depreciation	Accum Deprec 9/30/2015	2016 Depreciation	Accum Deprec 9/30/2016
Leasehold Improvements								
Building & Improvements	* 3/27/2015	40yr S/L	8,789,940	-	109,874	109,874	219,749	329,623
Sidewalk	4/20/2015	10yr S/L	11,725	-	586	586	1,173	1,759
Sprinkler System	5/7/2015	10yr S/L	1,329	-	66	66	133	199
Architectural Services	6/25/2015	10yr S/L	2,000	-	100	100	200	300
Driveway & Parking Lot	6/2/2015	10yr S/L	15,840	-	793	793	1,584	2,377
Driveway & Parking Lot	8/17/2015	10yr S/L	26,000	-	1,300	1,300	2,600	3,900
2016 Additions								
Striping parking lot (Red Line)	11/24/2015	10yr S/L	691	-	-	-	63	63
Parking lot seal (S&S)	11/24/2015	10yr S/L	5,747	-	-	-	527	527
Design main office (Carangelo)	12/29/2015	10yr S/L	3,200	-	-	-	267	267
Bid mgmt. services (Carangelo)	1/26/2016	10yr S/L	3,750	-	-	-	281	281
Lighting (BT Electric)	3/22/2016	10yr S/L	5,208	-	-	-	304	304
Flooring (Carpet works)	3/16/2016	10yr S/L	7,019	-	-	-	409	409
Window Treatments (Carangelo)	3/29/2016	10yr S/L	4,660	-	-	-	272	272
Flooring (Carpet works)	3/22/2016	10yr S/L	14,357	-	-	-	838	838
Wallcovering (Carangelo)	3/22/2016	10yr S/L	14,628	-	-	-	853	853
Painting (New Cambridge)	3/22/2016	10yr S/L	8,508	-	-	-	496	496
Painting (New Cambridge)	5/6/2016	10yr S/L	5,637	-	-	-	235	235
Painting (New Cambridge)	5/6/2016	10yr S/L	3,191	-	-	-	133	133
Additional Labor (Carangelo)	5/19/2016	10yr S/L	325	-	-	-	14	14
Counter Top (Creative Stone)	6/6/2016	10yr S/L	2,543	-	-	-	85	85
Quote Fee (Lowes)	6/4/2016	10yr S/L	75	-	-	-	3	3
			136,433	-	2,845	2,845	10,468	13,313
Non-Movable Equipment								
Steamer	6/16/2015	7yr S/L	8,466	-	605	605	1,209	1,814
PCC Installation & setup	8/5/2015	7yr S/L	3,195	-	228	228	456	684
Televisions	8/26/2015	7yr S/L	13,597	-	971	971	1,942	2,913
Heat Pump	8/13/2015	7yr S/L	8,296	-	593	593	1,185	1,778
2016 Additions								
Labeling Machine (Romax)	11/1/2015	10yr S/L	3,528	-	-	-	323	323
Bedside stations (Raintech)	12/1/2015	10yr S/L	1,357	-	-	-	113	113
Heat Pump (Dean's)	12/23/2015	10yr S/L	(4,148)	-	-	-	(415)	(415)
Waterproof Keypad (Alert)	2/19/2016	10yr S/L	1,367	-	-	-	91	91
Air Conditioner (HD Supply)	6/7/2016	10yr S/L	690	-	-	-	23	23
Bedside stations (Raintech)	6/13/2016	10yr S/L	1,408	-	-	-	47	47
Sinks & Tops (Lowes)	6/22/2016	10yr S/L	2,306	-	-	-	77	77
Air Conditioner (HD Supply)	6/23/2016	10yr S/L	1,380	-	-	-	46	46
Air Conditioner (HD Supply)	8/4/2016	10yr S/L	1,380	-	-	-	23	23
			42,823	-	2,397	2,397	5,122	7,519

Movable Equipment

Equipment and furniture	* 3/27/2015	7yr S/L	680,000	48,571	48,571	97,143	145,714
Wheelchairs	5/1/2015	7yr S/L	1,008	72	72	144	216
Computers	6/12/2015	7yr S/L	1,185	85	85	169	254
Beds	6/25/2015	7yr S/L	59,340	4,239	4,239	8,477	12,716
Wheelchairs	6/11/2015	7yr S/L	1,299	93	93	186	279
Computer Networking	6/30/2015	7yr S/L	5,791	414	414	827	1,241
Computers	6/23/2015	7yr S/L	1,245	89	89	178	267
Computer Networking	6/16/2015	7yr S/L	5,573	398	398	796	1,194
Computers	6/30/2015	7yr S/L	1,065	76	76	152	228
Computers	7/6/2015	7yr S/L	13,324	951	951	1,903	2,854
Printer	7/10/2015	7yr S/L	699	50	50	100	150
Refrigerator	7/30/2015	7yr S/L	4,109	293	293	587	880
Computers	7/17/2015	7yr S/L	9,256	661	661	1,322	1,983
Washer	8/17/2015	7yr S/L	2,563	183	183	366	549
Computers	9/16/2015	7yr S/L	11,253	804	804	1,608	2,412
Bladder Scanner Probe	9/29/2015	7yr S/L	1,716	122	122	245	367
2016 Additions							
Patient Lift (Media Part)	11/19/2015	10yr S/L	1,449	-	-	133	133
Computers (Asantino Cons)	5/1/2016	10yr S/L	888	-	-	37	37
PT Arm Chairs (Carangelo)	5/9/2016	10yr S/L	2,686	-	-	112	112
Geriatric Medical	5/31/2016	10yr S/L	4,129	-	-	172	172
Laptop & Battery (Asantino)	6/1/2016	10yr S/L	1,886	-	-	63	63
Vacuum (E-Z Way)	6/17/2016	10yr S/L	4,270	-	-	142	142
			134,734	8,530	8,530	17,720	26,250

Sum of = 33,310 47,082

Reported on pg. 32/35 * Assets and depreciation claimed on Realty company trial balance

Page 36 Reconciliation
Realty Depreciation 316,891

Amortization Schedule*

Name of Facility		Date of Acquisition		License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC		Month	Year	2411	9/30/2016	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
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

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

Name of Facility Whitney Manor Operating Company, I	License No. 2411	Report for Year Ended 9/30/2016	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	03/27/15			
2. Date Structure Completed	04/01/72			
3. If NOT Original Owner, Date of Purchase	03/27/15			
4. Date of Initial Licensure	04/01/72			
5. Total Licensed Bed Capacity	150			
6. Square Footage	64,518			
7. Acquisition Cost				
a. Land	1,100,000			
b. Building	8,789,940			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	03/27/15			
c. Interest Rate for the Cost Year	6.00%			
d. Term of Mortgage (number of years)	2			
e. Amount of Principal Borrowed	8,486,689			
f. Principal balance outstanding as of 9/30/2016	8,486,689			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company,		2411	9/30/2016			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Whitney Manor Operating Company		2411		9/30/2016			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify) LOC interest, vendor interest, bed tax interest				\$	54,214	54,214		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	54,214	54,214		
14. Insurance								
a. Insurance on Property (buildings only)				\$	92,492	92,492		
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)				\$	92,492	92,492		
15. Total All Expenditures (A-13 thru C-14)				\$	15,077,103	15,077,103		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 255,237	255,237		
4.			Other - See attached Schedule	\$ 2,735	2,735		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 106,217	106,217		
7.			Other - See attached Schedule	\$ 167,713	167,713		
Pages 15 & 16 - Administrative and General							
8.	15	1a4	Discriminatory Benefits	\$ 620	620		
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 32,225	32,225		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 4,521	4,521		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 1,520	1,520		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 6,959	6,959		
19.	15	k1	Income Tax / Corporate Business Tax	\$ 21,703	21,703		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 185,970	185,970		
22.	10	A9	Barber and Beauty	\$ 27,838	27,838		
23.			Other - See attached Schedule	\$ 52,610	52,610		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.	20	4d	Housekeeping services to employees, guests and others who are not residents	\$ 211	211		
Subtotal (Items 1 - 26)				\$ 866,079	866,079		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	6b	Housekeeping Salaries & Fringes - Outpatient	\$ 2,735		
Total Other Salaries Adjustment			\$ 2,735	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	11a2	Independent Nursing Consultant	\$ 167,713		
Total Other Fees Adjustments			\$ 167,713	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Employee Housing Allowance (Disallowed)	\$ 15,455		
16	M13	Penalties (Disallowed)	\$ 27,317		
16	M13	Misc. Expense (Disallowed)	\$ 9,453		
16	M8a	Chanber Dues	\$ 385		
Total Other A&G Adjustments			\$ 52,610	\$ -	\$ -

Whitney Manor Operating Company, LLC
9/30/2016
Barber and Beauty Salary Disallowance

Salary	\$	22,379
Fringe Benefit %		<u>24%</u>
Total Disallowance	\$	<u><u>27,838</u></u>

**Whitney Manor Medicaid 2016
Disallowance Schedule for Cell Phone
9/30/2016**

	<u>Amount</u>	
Total Cell Phone Expense	5,961	TB Linked

Monthly Allowable amount	\$ 120
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440

Disallowed Cell phone	<u><u>\$ 4,521</u></u>
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Whitney Manor Operating Company, LLC
9/30/2016
Therapy Management Disallowance Calculation

Treatments	PT	6,060	44%
	ST	1,619	12%
	OT	<u>6,197</u>	45% Unallowable Percent
	Total	13,876	

Total Management Amount	\$	47,571	TB Linked
Unallowable Percent		<u>45%</u>	
Disallowance	\$	<u>21,245</u>	

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Whitney Manor Operating Company, LLC			2411	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 866,079	866,079		
Page 20 - Resident Care Supplies***							
27.	20	5a1/2	Prescription Drugs	\$ 276,322	276,322		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 16,354	16,354		
30.	20	5h	Laboratory	\$ 12,956	12,956		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 58,310	58,310		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 31,654	31,654		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10b	Unallowable Property and Real Estate Taxes	\$ 646	646		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,570	1,570		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14A	Property Insurance	\$ 466	466		
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.	30	IV4	Radio and Television Revenue	\$ 11,793	11,793		
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	\$ 28,892	28,892		
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)				\$ 1,305,042	1,305,042		

*** 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.

Whitney Manor Operating Company, LLC
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable	\$ 9,673		
20	5j	Resident Expenses (Disallowed)	\$ 680		
20	5j	Rehab Management (Disallowed)	\$ 21,245		
20	5j	Audiology - Med A (Disallowed)	\$ 56		
Total Other Ancillary Costs			\$ 31,654	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Various	Various	Outpatient Overhead (See attached)	\$ 1,570		
Total Other Property Adjustments			\$ 1,570	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV3	Telephone Revenue	\$ 6,102		
30	IV 8	Misc. Income	\$ 13,113		
30	IV 8	Collection Fee Income	\$ 9,677		
Total Other Adjustments			\$ 28,892	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Whitney Manor Medicaid 2016
Disallowance Schedule for Cable TV
9/30/2016**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense	13,273	TB Linked
Monthly Allowable amount	\$ 300	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 9,673</u></u>	

Whitney Manor

9/30/2016

Outpatient Clinic Disallowance Calculation

Sq. Ft. Outpatient Clinic	325	
Sq. Ft. Total Facility	<u>64,518</u>	
Unallowable %	0.50%	
Housekeeping Salaries and Wages	436,472	
Fringe Benefit %	24%	
Total HSKP Salaries and Fringes	542,952	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>2,735</u>	Pg. 28 Ln. 2

Housekeeping Supplies	41,883	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>211</u>	Pg. 28 Ln. 26

Repairs and Maintenance	26,975	
Heat	23,699	
Light & Power	203,944	
Water	<u>57,060</u>	
Total	311,678	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>1,570</u>	Pg. 29 Ln. 39

Real Estate Taxes	128,211	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>646</u>	Pg. 29 Ln. 37

Property Insurance	92,492	
Unallowable %	<u>0.50%</u>	
Disallowance	<u>466</u>	Pg. 29 Ln. 41

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC2411		9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 13,796,635	13,796,635				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,844,843)	(5,844,843)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 2,058,160	2,058,160				
b. Medicare Room and Board Contractual Allowance **	\$ 1,033,296	1,033,296				
4. a. Private-Pay Residents and Other	\$ 3,327,863	3,327,863				
b. Private-Pay Room and Board Contractual Allowance **	\$ (47,650)	(47,650)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 179,489	179,489				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 69,132	69,132				
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	\$ 5,339	5,339				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 254,093	254,093				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 129,213	129,213				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 44,051	44,051				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 597,085	597,085				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 195,503	195,503				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ 434,434	434,434				
b. Other (Specify) - Non-Medicare	\$ (1,667,859)	(1,667,859)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,563,941	14,563,941				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 6,102	6,102				
4. Rental of Television and Cable Services	\$ 11,793	11,793				
5. Interest Income (Specify)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 24,699	24,699				
8. Other (Specify)	\$ (40,094)	(40,094)				
V. Total Other Revenue (I thru 8)	\$ 2,500	2,500				
VI. Total All Revenue (III +V)	\$ 14,566,441	14,566,441				

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
6a	Respiratory Therapy - Medicare	434,434		
Total Other Resident Revenue - Medicare		\$ 434,434	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
6b	Contractual Allowances - Ancillary	(1,667,859)		
Total Other Resident Revenue		\$ (1,667,859)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
IV 8	Resident Refunds	\$ (5,721)		
IV 8	Misc. Income (Disallowed)	\$ 13,113		
IV 8	Discounts Taken	\$ (57,563)		
IV 8	Collection Fee Income (Disallowed)	\$ 9,677		
IV 8	Retro-Medicare Settlement	\$ 400		
Total Other Revenue		\$ (40,094)	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	321,767
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,886,929
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	92,903
a. Prepaid Insurance	69,317			
b. Prepaid Rent	23,586			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	107,516
Due from State of CT	107,295			
Due from Prior Owner	221			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,409,115
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>136,433</u>		\$	123,119
	Accum. Depreciation <u>13,313</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>42,823</u>		\$	35,304
	Accum. Depreciation <u>7,519</u>	Net		
6. Movable Equipment	*Historical Cost <u>134,734</u>		\$	108,484
	Accum. Depreciation <u>26,250</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(2)
Rounding	(2)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	266,905

* 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
Whitney Manor Operating Company, L		2411	9/30/2016	32	37
Account				Amount	
Total Brought Forward:				\$	2,676,020
C. Leasehold or like property recorded for Equity Purposes.					
1. Land				\$	1,100,000
2. Land Improvements		*Historical Cost			
		Accum. Depreciation	Net	\$	
3. Buildings		*Historical Cost	8,789,940		
		Accum. Depreciation	329,623	Net	\$ 8,460,318
4. Non-Movable Equipment		*Historical Cost			
		Accum. Depreciation		Net \$	
5. Movable Equipment		*Historical Cost	680,000		
		Accum. Depreciation	145,714	Net	\$ 534,286
6. Motor Vehicles		*Historical Cost			
		Accum. Depreciation		Net \$	
7. Minor Equipment-Not Depreciable				\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$ 10,094,604	
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 (itemize)				\$	

6. Loans to Owners or Related Parties (itemize)				\$	
Name and Address		Amount	Loan Date		

7. Other Assets (itemize)				\$	

D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 12,770,624	

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,449,369
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>)				\$	387,035
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	18,949
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	790,633
Accrued Expenses		527,144	Due to Prior Owner	88,082	
Security Deposit		(4,260)	Due to WM Realty Comj	(808,808)	
CT User Fee Payable		224,557			
Cap Funding Line of Credit		763,918			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,645,986

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,645,986	
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>)					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$

B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$
C. Total All Liabilities (Lines A-13 + B-5)					\$ 2,645,986

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	1,100,000
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	8,994,604
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			\$	10,094,604
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	223,804
6. Gain or Loss for Period				
	10/1/2015	thru	9/30/2016	
			\$	(193,770)
7. Total Net Worth			\$	30,034
C. Total Reserves and Net Worth			\$	10,124,638
D. Total Liabilities, Reserves, and Net Worth			\$	12,770,624

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LL	2411	9/30/2016	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	223,804		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,566,441		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,760,211		
D. Net Income or Deficit			\$	(193,770)		
E. Balance			\$	30,034		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses per Pg. 27	15,077,103					
CR vs FS Depreciation	(316,891)					
Rounding	(1)					
Total Expenses	14,760,211					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. Balance at End of Period			\$	30,034		

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/13/17		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Whitney Manor Operating Company, LLC for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Whitney Manor Operating Company, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 13, 2017

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Whitney Manor

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? 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 2016, 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 2015?

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: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
10170-00000	Cash-Cap Funding Operating	(21,153.00)			(21,153.00)
10220-00000	Cash - TD Payroll	17,319.00			17,319.00
10230-00000	Cash - TD Operating	325,601.00			325,601.00
10400-00000	Accounts Receivable-Med B	30,745.00			30,745.00
10450-00000	Accounts Receivable - Medicaid	774,897.00			774,897.00
10460-00000	Accounts Receivable-Insurance	330,184.00			330,184.00
10550-00000	Accounts Receivable - Med A	247,786.00			247,786.00
10600-00000	Accounts Receivable - Private	614,136.00			614,136.00
10610-00000	Allowance for bad debts	(75,000.00)			(75,000.00)
10615-00000	Allowance for Pending Adj's	(61,385.00)			(61,385.00)
10620-00000	Acct Rcvble Adjustments	23,000.00			23,000.00
10651-00000	Prepaid Insurance	69,317.00			69,317.00
10670-00000	Prepaid Rent	23,586.00			23,586.00
10700-00000	Due from State of Conn.	107,295.00			107,295.00
16300-00000	Moveable Equipment	134,734.00			134,734.00
16400-00000	Non-Moveable Equipment	42,823.00			42,823.00
16500-00000	Leasehold Improvements	136,430.00			136,430.00
16840-00000	Accum Depr-Leasehold Improveme	(13,313.00)			(13,313.00)
16860-00000	Accum Depr-Moveable Equipment	(33,769.00)			(33,769.00)
20200-40000	Due(To) from Old WM	221.00			221.00
30100-00000	Accounts Payable	(1,435,775.00)			(1,435,775.00)
30100-10000	A/P Pathlinks	(13,594.00)			(13,594.00)
30400-00000	Accrued Expenses	(527,144.00)			(527,144.00)
30450-00000	Security Deposits	4,260.00			4,260.00
30460-00000	Payroll Adjustment Account	1,106.00			1,106.00
30800-00000	Accrued Payroll	(202,443.00)			(202,443.00)
30810-00000	Accrued Payroll Taxes	(18,949.00)			(18,949.00)
31400-00000	Accrued Vacation & Sick Pay	(156,918.00)			(156,918.00)
31650-00000	Wage Garnishments	(458.00)			(458.00)
31650-20000	Miscellaneous Payroll Deduction	(1,534.00)			(1,534.00)
31650-60000	Union Dues & Intiation Fee	(4,651.00)			(4,651.00)
31650-70000	Disability Insurance Withheld	(21,466.00)			(21,466.00)
31650-80000	401K Withholding	(671.00)			(671.00)
31680-00000	CT User Fee Payable	(224,557.00)			(224,557.00)
31750-00000	Cap Funding Line of Credit	(763,918.00)			(763,918.00)
32100-00000	Due to WM Conv. Cntr (old WM)	(88,082.00)			(88,082.00)
32300-02000	Due to WM Realty Company, LLC	808,808.00			808,808.00
37500-00000	Retained Earnings	(223,804.00)			(223,804.00)
40030-00000	Managed Care Income	(993,700.00)			(993,700.00)
40050-00000	Room & Board Private	(2,279,298.00)			(2,279,298.00)
40051-00000	Private Pay Pending Adjustment	(43,098.00)			(43,098.00)
40150-00000	Room & Board Insurance	(54,865.00)			(54,865.00)
40200-00000	Room & Board Medicare	(2,058,160.00)			(2,058,160.00)
40250-00000	Room & Board Medicaid	(13,689,340.00)			(13,689,340.00)
40255-00000	Retro Medicaid	(107,295.00)			(107,295.00)
40300-00000	Resident Refunds	5,721.00			5,721.00
40800-00000	Contractual Allowance Medicare	(1,033,296.00)			(1,033,296.00)
40833-00000	Allowance Managed Care	90,748.00			90,748.00
40850-00000	Contractual Allowance Medicaid	5,844,843.00			5,844,843.00
45010-00000	Phys Therapy Income Medicare	(5,339.00)			(5,339.00)
45020-00000	Phys Therapy Income Medicaid	(1,528.00)			(1,528.00)
45030-00000	Phys Therapy Income Insurance	(156,857.00)			(156,857.00)
45040-00000	Phys Therapy Managed Care	(4,611.00)			(4,611.00)
45090-00000	Respiratory Therapy Medicare	(434,434.00)			(434,434.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
45100-00000	Occupational Therapy Private	318.00			318.00
45110-00000	Occupational Therapy Medicare	(496,584.00)			(496,584.00)
45120-00000	Occupational Therapy Medicaid	(2,483.00)			(2,483.00)
45130-00000	Occupational Therapy Insurance	(175,993.00)			(175,993.00)
45140-00000	Occ. Therapy Managed Care	(17,345.00)			(17,345.00)
45250-11000	Phys Therapy Income Outptnt	(91,097.00)			(91,097.00)
45250-20000	Occup Therapy Income Part B	(100,501.00)			(100,501.00)
45250-30000	Speech Therapy Income Part B	(30,262.00)			(30,262.00)
45250-50000	speech therapy medicaid	(462.00)			(462.00)
45250-60000	Speech Therapy Medicare	(98,951.00)			(98,951.00)
45250-70000	Speech Therapy Insurance	(37,921.00)			(37,921.00)
45250-80000	Speech Therapy Managed Care	(5,668.00)			(5,668.00)
45410-00000	Drug Income Medicare	(179,489.00)			(179,489.00)
45420-00000	Drug Income Insurance	(69,132.00)			(69,132.00)
46000-00000	Contractual Allow Ancillary	1,667,859.00			1,667,859.00
50150-00000	Salary Administrator	173,334.00		(51,904.88)	121,429.12
50200-00000	Salary Office	248,028.00		51,904.88	299,932.88
50250-00000	Admin Purchased Service	319.00			319.00
50300-00000	Cable TV	13,273.00			13,273.00
50400-00000	FICA TAX	577,748.00			577,748.00
50410-00000	SUI Tax	251,733.00			251,733.00
50420-00000	FUI Tax	11,026.00			11,026.00
50540-00000	Workman's Compensation WMCC	174,398.00			174,398.00
50560-00000	General Insurance	100,594.00			100,594.00
50570-00000	Pension Expense	67,509.00			67,509.00
50600-00000	Staff Insurance	890,021.00			890,021.00
50600-10000	Employee Paid Insurance	(191,377.00)			(191,377.00)
50600-20000	Cobra Insurance	620.00			620.00
50610-00000	Life Insurance Employees	4,555.00			4,555.00
50740-00000	Employee Screening	75.00			75.00
50750-00000	Employee Benefits - Other	3,173.00			3,173.00
50760-00000	Employee Recognition	30.00			30.00
50800-00000	Advertising Promo & Publicity	6,959.00			6,959.00
50900-00000	Travel-Employees	11,731.00			11,731.00
50900-10000	Mileage	591.00			591.00
50900-20000	Auto Expense	6,672.00			6,672.00
50900-30000	Lease Auto Expense	12,487.00			12,487.00
50901-00000	Employee Housing Allowance	15,455.00			15,455.00
50950-20000	Entertainment -Residents	8,380.00			8,380.00
51000-00000	Dues	10,144.00		(385.00)	9,759.00
51050-00000	Licenses/Fees	3,218.00			3,218.00
51150-00000	Postage	3,909.00			3,909.00
51150-10000	Office Supplies	24,280.00			24,280.00
51150-20000	Minor Equipment	1,716.00			1,716.00
51150-30000	Bank Charges	6,693.00			6,693.00
51150-40000	Payroll Processing Fees	58,770.00			58,770.00
51150-50000	Software/Hardware Maintenance	68,462.00			68,462.00
51150-60000	File Storage/Destruction	6,671.00			6,671.00
51150-70000	Copier Rental/Lease	21,488.00			21,488.00
51300-00000	Telephone Business	29,054.00			29,054.00
51350-00000	Telephone-Pay	468.00			468.00
51360-00000	Cell Phones/Beepers	5,961.00			5,961.00
51400-00000	Legal	49,855.00			49,855.00
51400-10000	Accounting	60,585.00			60,585.00
51400-20000	Professional Fees -Other	57,468.00			57,468.00
51400-40000	Management Fees	185,970.00			185,970.00
51520-10000	Interest Expense	54,214.00			54,214.00
51530-00000	Penalty	27,317.00			27,317.00

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
51550-00000	Donations	51.00			51.00
51600-00000	Gifts	10,012.00			10,012.00
51600-10000	Gifts-Employees	336.00			336.00
51650-00000	Seminars	1,265.00			1,265.00
51660-00000	Tuition Reimbursement	1,520.00			1,520.00
52020-00000	Salary-Dietary	487,252.00			487,252.00
52020-10000	Dietary Purchased Svs - Wages	120.00			120.00
52060-00000	Salary -Food Service Director	40,567.00			40,567.00
52060-10000	Dietary Purch Svs - Mgmt Labor	147,557.00			147,557.00
52060-20000	Dietary Purch Svs - Admin Chgs	62,527.00			62,527.00
52120-00000	Food	406,009.00			406,009.00
52140-00000	Dietary Supplies	876.00			876.00
52140-40000	Dietary Management Fee	50,125.00			50,125.00
52150-00000	Dietary Purch Svs - Direct Exp	71,834.00			71,834.00
52160-00000	Dietary Equipment Rental	409.00			409.00
52320-00000	Salary-Housekeeping	359,721.00			359,721.00
52320-10000	Salary-Housekeeping Supervisor	76,751.00			76,751.00
52380-00000	Housekeeping Supplies	41,883.00			41,883.00
52480-00000	Salary-Laundry	99,605.00			99,605.00
52500-00000	Laundry Supplies	13,580.00			13,580.00
52540-00000	Laundry-Linen & Bedding	1,544.00			1,544.00
52550-00000	Laundry Equipment Rental	7,097.00			7,097.00
53020-00000	Salary-Director of Nursing	198,594.00			198,594.00
53060-00000	Salary -R.N.	787,917.00			787,917.00
53100-00000	Salary-L.P.N.	1,479,828.00			1,479,828.00
53120-00000	Salary-Unit Manager	103,724.00			103,724.00
53140-00000	Salary-C.N.A.	2,305,196.00			2,305,196.00
53150-00000	Salary -Physiscal Therapy Aide	25,241.00			25,241.00
53161-00000	Nursing Pools -L.P.N.	7,162.00			7,162.00
53180-00000	Nurse Consultants	167,713.00			167,713.00
53240-10000	Nursing Supplies	332,457.00			332,457.00
53240-20000	Nursing Food Supplies	2,790.00			2,790.00
53300-00000	Salary-Infection Control Coord	7,851.00			7,851.00
55000-00000	Recreation Department	60.00			60.00
55050-00000	Salary-Recreation	145,931.00			145,931.00
55150-00000	Recreation Supplies	1,222.00			1,222.00
55150-10000	Recreation Food Supplies	98.00			98.00
56020-00000	Salary-Maintenance	102,953.00			102,953.00
56040-10000	Rubbish	36,224.00			36,224.00
56040-20000	Exterminator	4,049.00			4,049.00
56040-30000	Elevator Service	11,298.00			11,298.00
56080-00000	Repairs -Equipment	12,578.00			12,578.00
56100-00000	Landscaping	7,559.00			7,559.00
56100-10000	Snow Removal	14,999.00			14,999.00
56140-00000	Electricity	203,944.00			203,944.00
56180-00000	Water	57,060.00			57,060.00
56200-00000	Gas	23,699.00			23,699.00
56240-00000	Maintenance Supplies	14,397.00			14,397.00
56240-20000	Maintenance Purchased Services	28,627.00			28,627.00
56260-00000	Maintenance Contracts	4,777.00			4,777.00
57100-00000	Rent Expenses	806,271.00		(128,211.00)	678,060.00
57150-00000	Business Tax	250.00			250.00
57200-00000	Ct Sales & Use Tax	981.00			981.00
57300-00000	Property Tax Expense	13,140.00			13,140.00
57310-00000	Property Insurance	92,492.00			92,492.00
57320-00000	Depreciation Expense	33,310.00			33,310.00
58000-00000	Other Services	4,492.00			4,492.00
58040-00000	Medical Director	54,840.00			54,840.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
58050-00000	Salary-Medicare Coordinator	154,163.00			154,163.00
58180-00000	Salary Social Services	102,867.00			102,867.00
58200-00000	Salary-Admissions Office	116,374.00			116,374.00
58210-30000	Salary-Staff Development	90,493.00			90,493.00
58220-00000	Salary-Medical records	63,298.00			63,298.00
58260-00000	Dentist-Consultant	9,240.00			9,240.00
58300-00000	Beauty & Barber Revenue	(24,699.00)			(24,699.00)
58320-00000	Beauty/Barber Expense	22,379.00			22,379.00
58330-00000	Telephone Income	(6,102.00)			(6,102.00)
58350-00000	Resident Cable TV Revenue	(11,793.00)			(11,793.00)
58999-90000	Resident Expenses	680.00			680.00
61010-00000	PURCHASE SERVICES-MGMT	47,571.00			47,571.00
61040-00000	Physical Therapy Services	96,283.00			96,283.00
61040-10000	Salary-Physical Therapy	209,514.00			209,514.00
61040-20000	P.T. Supplies	21.00			21.00
61040-30000	Therapy Supplies	1,188.00			1,188.00
61100-00000	Occupational Therapy Services	106,217.00			106,217.00
61140-00000	Salary OT	255,237.00			255,237.00
61180-00000	Drug Expense	12,809.00			12,809.00
61180-10000	Drug Expense-House	63,897.00			63,897.00
61180-20000	Drug Expense-T19	19,819.00			19,819.00
61180-30000	Drug Expense -MedA	243,694.00			243,694.00
61200-00000	Respiratory Therapy Services	58,310.00			58,310.00
61230-00000	Lab Expenses	12,956.00			12,956.00
61240-00000	X-Ray Expenses MEDA	16,354.00			16,354.00
61260-00000	Audiology-MedA	56.00			56.00
61270-00000	Salary ST	90,491.00			90,491.00
61280-00000	Speech Therapy Services	5,401.00			5,401.00
61500-00000	Miscellaneous Expense	9,453.00			9,453.00
61770-00000	Misc Income	(13,113.00)			(13,113.00)
61980-00000	Discounts Taken	57,563.00			57,563.00
61990-00000	Collection Fee Income	(9,677.00)			(9,677.00)
63010-00000	Ct User Fee Expense	891,801.00			891,801.00
64580-00000	Retro-Medicare Settlement	(400.00)			(400.00)
70400-00000	Income Tax Expense	21,703.00			21,703.00
88888-00000	Suspense	2,566.00			2,566.00
Marcum 101	Chamber Dues	0.00		385.00	385.00
Marcum 103	Real Estate Taxes Paid by Lessor	0.00		128,211.00	128,211.00
Total		0.00		0.00	0.00
Net (Income) Loss		193,770.00		0.00	193,770.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
50150-00000	Salary Administrator	173,334.00		(51,904.88)	121,429.12
			RJE - 3	(51,904.88)	
Subtotal [2] Administrators		173,334.00		(51,904.88)	121,429.12
Subgroup : [4]	Other Administrative Salaries				
50200-00000	Salary Office	248,028.00		51,904.88	299,932.88
			RJE - 3	51,904.88	
58200-00000	Salary-Admissions Office	116,374.00		0.00	116,374.00
58220-00000	Salary-Medical records	63,298.00		0.00	63,298.00
Subtotal [4] Other Administrative Salaries		427,700.00		51,904.88	479,604.88
Subgroup : [5C]	Dietary Workers				
52020-00000	Salary-Dietary	487,252.00		0.00	487,252.00
52020-10000	Dietary Purchased Svs - Wages	120.00		0.00	120.00
52060-00000	Salary -Food Service Director	40,567.00		0.00	40,567.00
Subtotal [5C] Dietary Workers		527,939.00		0.00	527,939.00
Subgroup : [6B]	Other Housekeeping Workers				
52320-00000	Salary-Housekeeping	359,721.00		0.00	359,721.00
52320-10000	Salary-Housekeeping Supervisor	76,751.00		0.00	76,751.00
Subtotal [6B] Other Housekeeping Workers		436,472.00		0.00	436,472.00
Subgroup : [7B]	Other Maintenance Workers				
56020-00000	Salary-Maintenance	102,953.00		0.00	102,953.00
Subtotal [7B] Other Maintenance Workers		102,953.00		0.00	102,953.00
Subgroup : [8B]	Other Laundry Workers				
52480-00000	Salary-Laundry	99,605.00		0.00	99,605.00
Subtotal [8B] Other Laundry Workers		99,605.00		0.00	99,605.00
Subgroup : [9]	Barber and Beautician Services				
58320-00000	Beauty/Barber Expense	22,379.00		0.00	22,379.00
Subtotal [9] Barber and Beautician Services		22,379.00		0.00	22,379.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
53020-00000	Salary-Director of Nursing	198,594.00		0.00	198,594.00
Subtotal [12A] Director of Nurses/Assistant Director		198,594.00		0.00	198,594.00
Subgroup : [12B1] RNs - Direct Care					
53060-00000	Salary -R.N.	787,917.00		0.00	787,917.00
Subtotal [12B1] RNs - Direct Care		787,917.00		0.00	787,917.00
Subgroup : [12B2] RNs - Administrative					
53120-00000	Salary-Unit Manager	103,724.00		0.00	103,724.00
53300-00000	Salary-Infection Control Coord	7,851.00		0.00	7,851.00
58210-30000	Salary-Staff Development	90,493.00		0.00	90,493.00
Subtotal [12B2] RNs - Administrative		202,068.00		0.00	202,068.00
Subgroup : [12C1] LPNs - Direct Care					
53100-00000	Salary-L.P.N.	1,479,828.00		0.00	1,479,828.00
Subtotal [12C1] LPNs - Direct Care		1,479,828.00		0.00	1,479,828.00
Subgroup : [12D] Aides and Attendants					
53140-00000	Salary-C.N.A.	2,305,196.00		0.00	2,305,196.00
Subtotal [12D] Aides and Attendants		2,305,196.00		0.00	2,305,196.00
Subgroup : [12E] Physical Therapists					
53150-00000	Salary -Physical Therapy Aide	25,241.00		0.00	25,241.00
61040-10000	Salary-Physical Therapy	209,514.00		0.00	209,514.00
Subtotal [12E] Physical Therapists		234,755.00		0.00	234,755.00
Subgroup : [12F] Speech Therapists					
61270-00000	Salary ST	90,491.00		0.00	90,491.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [12F] Speech Therapists		<u>90,491.00</u>		<u>0.00</u>	<u>90,491.00</u>
Subgroup : [12G] Occupational Therapists					
61140-00000 Salary OT		255,237.00		0.00	255,237.00
Subtotal [12G] Occupational Therapists		<u>255,237.00</u>		<u>0.00</u>	<u>255,237.00</u>
Subgroup : [12H] Recreation Workers					
55050-00000 Salary-Recreation		145,931.00		0.00	145,931.00
Subtotal [12H] Recreation Workers		<u>145,931.00</u>		<u>0.00</u>	<u>145,931.00</u>
Subgroup : [12M] Social Workers/Case Management					
58180-00000 Salary Social Services		102,867.00		0.00	102,867.00
Subtotal [12M] Social Workers/Case Management		<u>102,867.00</u>		<u>0.00</u>	<u>102,867.00</u>
Subgroup : [12O] Other					
58050-00000 Salary-Medicare Coordinator		154,163.00		0.00	154,163.00
Subtotal [12O] Other		<u>154,163.00</u>		<u>0.00</u>	<u>154,163.00</u>
Total [10-A] Salaries and Wages		<u>7,747,429.00</u>		<u>0.00</u>	<u>7,747,429.00</u>
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
58260-00000 Dentist-Consultant		9,240.00		0.00	9,240.00
Subtotal [2] Dentist		<u>9,240.00</u>		<u>0.00</u>	<u>9,240.00</u>
Subgroup : [5A] PT - Resident Care					
61040-00000 Physical Therapy Services		96,283.00		0.00	96,283.00
Subtotal [5A] PT - Resident Care		<u>96,283.00</u>		<u>0.00</u>	<u>96,283.00</u>
Subgroup : [8A] Medical Director					
58040-00000 Medical Director		54,840.00		0.00	54,840.00
Subtotal [8A] Medical Director		<u>54,840.00</u>		<u>0.00</u>	<u>54,840.00</u>
Subgroup : [9A] ST - Resident Care					
61280-00000 Speech Therapy Services		5,401.00		0.00	5,401.00
Subtotal [9A] ST - Resident Care		<u>5,401.00</u>		<u>0.00</u>	<u>5,401.00</u>
Subgroup : [10A] OT - Resident Care					
61100-00000 Occupational Therapy Services		106,217.00		0.00	106,217.00
Subtotal [10A] OT - Resident Care		<u>106,217.00</u>		<u>0.00</u>	<u>106,217.00</u>
Subgroup : [11A2] RN's - Administrative					
53180-00000 Nurse Consultants		167,713.00		0.00	167,713.00
Subtotal [11A2] RN's - Administrative		<u>167,713.00</u>		<u>0.00</u>	<u>167,713.00</u>
Subgroup : [11B1] LPN's - Direct Care					
53161-00000 Nursing Pools -L.P.N.		7,162.00		0.00	7,162.00
Subtotal [11B1] LPN's - Direct Care		<u>7,162.00</u>		<u>0.00</u>	<u>7,162.00</u>
Total [13-B] Professional Fees		<u>446,856.00</u>		<u>0.00</u>	<u>446,856.00</u>
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
50540-00000 Workman's Compensation WMCC		174,398.00		0.00	174,398.00
Subtotal [1A1] Workmen's Compensation		<u>174,398.00</u>		<u>0.00</u>	<u>174,398.00</u>
Subgroup : [1A3] Unemployment Insurance					
50410-00000 SUI Tax		251,733.00		0.00	251,733.00
50420-00000 FUI Tax		11,026.00		0.00	11,026.00
Subtotal [1A3] Unemployment Insurance		<u>262,759.00</u>		<u>0.00</u>	<u>262,759.00</u>
Subgroup : [1A4] Social Security (FICA)					
50400-00000 FICA TAX		577,748.00		0.00	577,748.00
Subtotal [1A4] Social Security (FICA)		<u>577,748.00</u>		<u>0.00</u>	<u>577,748.00</u>
Subgroup : [1A5] Health Insurance					
50560-00000 General Insurance		100,594.00		0.00	100,594.00
50600-00000 Staff Insurance		890,021.00		0.00	890,021.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
50600-10000	Employee Paid Insurance	(191,377.00)		0.00	(191,377.00)
50600-20000	Cobra Insurance	620.00		0.00	620.00
Subtotal [1A5] Health Insurance		799,858.00		0.00	799,858.00
Subgroup : [1A6] Life Insurance					
50610-00000	Life Insurance Employees	4,555.00		0.00	4,555.00
Subtotal [1A6] Life Insurance		4,555.00		0.00	4,555.00
Subgroup : [1A7] Pensions					
50570-00000	Pension Expense	67,509.00		0.00	67,509.00
Subtotal [1A7] Pensions		67,509.00		0.00	67,509.00
Subgroup : [1A9] Other					
50750-00000	Employee Benefits - Other	3,173.00		0.00	3,173.00
50760-00000	Employee Recognition	30.00		0.00	30.00
Subtotal [1A9] Other		3,203.00		0.00	3,203.00
Subgroup : [1D] Accounting and Auditing					
51400-10000	Accounting	60,585.00		0.00	60,585.00
Subtotal [1D] Accounting and Auditing		60,585.00		0.00	60,585.00
Subgroup : [1E] Legal					
51400-00000	Legal	49,855.00		0.00	49,855.00
Subtotal [1E] Legal		49,855.00		0.00	49,855.00
Subgroup : [1G] Office Supplies					
51150-10000	Office Supplies	24,280.00		0.00	24,280.00
51150-20000	Minor Equipment	1,716.00		0.00	1,716.00
51150-60000	File Storage/Destruction	6,671.00		0.00	6,671.00
Subtotal [1G] Office Supplies		32,667.00		0.00	32,667.00
Subgroup : [1H1] Telephone and Telegraph					
51300-00000	Telephone Business	29,054.00		0.00	29,054.00
51350-00000	Telephone-Pay	468.00		0.00	468.00
Subtotal [1H1] Telephone and Telegraph		29,522.00		0.00	29,522.00
Subgroup : [1H2] Cellular Phones and Beepers					
51360-00000	Cell Phones/Beepers	5,961.00		0.00	5,961.00
Subtotal [1H2] Cellular Phones and Beepers		5,961.00		0.00	5,961.00
Subgroup : [1J] Corporation Business Taxes					
57150-00000	Business Tax	250.00		0.00	250.00
Subtotal [1J] Corporation Business Taxes		250.00		0.00	250.00
Subgroup : [1K1] Other Taxes - Income					
70400-00000	Income Tax Expense	21,703.00		0.00	21,703.00
Subtotal [1K1] Other Taxes - Income		21,703.00		0.00	21,703.00
Subgroup : [1K2] Other					
57200-00000	Ct Sales & Use Tax	981.00		0.00	981.00
Subtotal [1K2] Other		981.00		0.00	981.00
Subgroup : [1K3] Resident Day User Fee					
63010-00000	Ct User Fee Expense	891,801.00		0.00	891,801.00
Subtotal [1K3] Resident Day User Fee		891,801.00		0.00	891,801.00
Total [16] Expenditures Other than Salaries		2,983,355.00		0.00	2,983,355.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
51600-00000	Gifts	10,012.00		0.00	10,012.00
51600-10000	Gifts-Employees	336.00		0.00	336.00
Subtotal [3] Gifts to Staff and Residents		10,348.00		0.00	10,348.00
Subgroup : [4] Employee Travel					
50900-00000	Travel-Employees	11,731.00		0.00	11,731.00
50900-10000	Mileage	591.00		0.00	591.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [4] Employee Travel		<u>12,322.00</u>		<u>0.00</u>	<u>12,322.00</u>
Subgroup : [5] Education Expense					
51650-00000	Seminars	1,265.00		0.00	1,265.00
51660-00000	Tuition Reimbursement	1,520.00		0.00	1,520.00
Subtotal [5] Education Expense		<u>2,785.00</u>		<u>0.00</u>	<u>2,785.00</u>
Subgroup : [6] Automobile Expense					
50900-20000	Auto Expense	6,672.00		0.00	6,672.00
Subtotal [6] Automobile Expense		<u>6,672.00</u>		<u>0.00</u>	<u>6,672.00</u>
Subgroup : [M3] Advertising Other					
50800-00000	Advertising Promo & Publicity	6,959.00		0.00	6,959.00
Subtotal [M3] Advertising Other		<u>6,959.00</u>		<u>0.00</u>	<u>6,959.00</u>
Subgroup : [M7] Postage					
51150-00000	Postage	3,909.00		0.00	3,909.00
Subtotal [M7] Postage		<u>3,909.00</u>		<u>0.00</u>	<u>3,909.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
51000-00000	Dues	10,144.00		(385.00)	9,759.00
Subtotal [M8] Dues and Membership Fees to Professional Associat		<u>10,144.00</u>	RJE - 1	<u>(385.00)</u>	<u>9,759.00</u>
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 101	Chamber Dues	0.00		385.00	385.00
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>	RJE - 1	<u>385.00</u>	<u>385.00</u>
Subgroup : [M10] Contributions					
51550-00000	Donations	51.00		0.00	51.00
Subtotal [M10] Contributions		<u>51.00</u>		<u>0.00</u>	<u>51.00</u>
Subgroup : [M11] Services Provided by Contract					
50250-00000	Admin Purchased Service	319.00		0.00	319.00
51150-40000	Payroll Processing Fees	58,770.00		0.00	58,770.00
51150-50000	Software/Hardware Maintenance	68,462.00		0.00	68,462.00
Subtotal [M11] Services Provided by Contract		<u>127,551.00</u>		<u>0.00</u>	<u>127,551.00</u>
Subgroup : [M12] Administrative Management Services					
51400-40000	Management Fees	185,970.00		0.00	185,970.00
Subtotal [M12] Administrative Management Services		<u>185,970.00</u>		<u>0.00</u>	<u>185,970.00</u>
Subgroup : [M13] Other					
50740-00000	Employee Screening	75.00		0.00	75.00
50901-00000	Employee Housing Allowance	15,455.00		0.00	15,455.00
51050-00000	Licenses/Fees	3,218.00		0.00	3,218.00
51150-30000	Bank Charges	6,693.00		0.00	6,693.00
51150-70000	Copier Rental/Lease	21,488.00		0.00	21,488.00
51400-20000	Professional Fees -Other	57,468.00		0.00	57,468.00
51530-00000	Penalty	27,317.00		0.00	27,317.00
61500-00000	Miscellaneous Expense	9,453.00		0.00	9,453.00
Subtotal [M13] Other		<u>141,167.00</u>		<u>0.00</u>	<u>141,167.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and G		<u>507,878.00</u>		<u>0.00</u>	<u>507,878.00</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
52120-00000	Food	406,009.00		0.00	406,009.00
Subtotal [2A1] Raw Food		<u>406,009.00</u>		<u>0.00</u>	<u>406,009.00</u>
Subgroup : [2A2] Non-Food Supplies					
52140-00000	Dietary Supplies	876.00		0.00	876.00
Subtotal [2A2] Non-Food Supplies		<u>876.00</u>		<u>0.00</u>	<u>876.00</u>
Subgroup : [2B] Purchased Services					
52060-10000	Dietary Purch Svs - Mgmt Labor	147,557.00		0.00	147,557.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2016</u>			<u>9/30/2016</u>
52060-20000	Dietary Purch Svs - Admin Chgs	62,527.00		0.00	62,527.00
52150-00000	Dietary Purch Svs - Direct Exp	71,834.00		0.00	71,834.00
Subtotal [2B] Purchased Services		<u>281,918.00</u>		<u>0.00</u>	<u>281,918.00</u>
Subgroup : [2C] Management Services					
52140-40000	Dietary Management Fee	50,125.00		0.00	50,125.00
Subtotal [2C] Management Services		<u>50,125.00</u>		<u>0.00</u>	<u>50,125.00</u>
Subgroup : [2D] Other					
52160-00000	Dietary Equipment Rental	409.00		0.00	409.00
Subtotal [2D] Other		<u>409.00</u>		<u>0.00</u>	<u>409.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>739,337.00</u>		<u>0.00</u>	<u>739,337.00</u>
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
52540-00000	Laundry-Linen & Bedding	1,544.00		0.00	1,544.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		<u>1,544.00</u>		<u>0.00</u>	<u>1,544.00</u>
Subgroup : [3D] Other					
52500-00000	Laundry Supplies	13,580.00		0.00	13,580.00
52550-00000	Laundry Equipment Rental	7,097.00		0.00	7,097.00
Subtotal [3D] Other		<u>20,677.00</u>		<u>0.00</u>	<u>20,677.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>22,221.00</u>		<u>0.00</u>	<u>22,221.00</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4D] Other					
52380-00000	Housekeeping Supplies	41,883.00		0.00	41,883.00
Subtotal [4D] Other		<u>41,883.00</u>		<u>0.00</u>	<u>41,883.00</u>
Subgroup : [5A2] Purchased from					
61180-00000	Drug Expense	12,809.00		0.00	12,809.00
61180-20000	Drug Expense-T19	19,819.00		0.00	19,819.00
61180-30000	Drug Expense -MedA	243,694.00		0.00	243,694.00
Subtotal [5A2] Purchased from		<u>276,322.00</u>		<u>0.00</u>	<u>276,322.00</u>
Subgroup : [5B] Medicine Cabinet Drugs					
61180-10000	Drug Expense-House	63,897.00		0.00	63,897.00
Subtotal [5B] Medicine Cabinet Drugs		<u>63,897.00</u>		<u>0.00</u>	<u>63,897.00</u>
Subgroup : [5C] Medical and Therapeutic Supplies					
53240-10000	Nursing Supplies	332,457.00		0.00	332,457.00
53240-20000	Nursing Food Supplies	2,790.00		0.00	2,790.00
Subtotal [5C] Medical and Therapeutic Supplies		<u>335,247.00</u>		<u>0.00</u>	<u>335,247.00</u>
Subgroup : [5E2] Oxygen - Other					
61200-00000	Respiratory Therapy Services	58,310.00		0.00	58,310.00
Subtotal [5E2] Oxygen - Other		<u>58,310.00</u>		<u>0.00</u>	<u>58,310.00</u>
Subgroup : [5F] X-Rays and related radiological					
61240-00000	X-Ray Expenses MEDA	16,354.00		0.00	16,354.00
Subtotal [5F] X-Rays and related radiological		<u>16,354.00</u>		<u>0.00</u>	<u>16,354.00</u>
Subgroup : [5H] Laboratory					
61230-00000	Lab Expenses	12,956.00		0.00	12,956.00
Subtotal [5H] Laboratory		<u>12,956.00</u>		<u>0.00</u>	<u>12,956.00</u>
Subgroup : [5I] Recreation					
50300-00000	Cable TV	13,273.00		0.00	13,273.00
50950-20000	Entertainment -Residents	8,380.00		0.00	8,380.00
55000-00000	Recreation Department	60.00		0.00	60.00
55150-00000	Recreation Supplies	1,222.00		0.00	1,222.00
55150-10000	Recreation Food Supplies	98.00		0.00	98.00
Subtotal [5I] Recreation		<u>23,033.00</u>		<u>0.00</u>	<u>23,033.00</u>
Subgroup : [5J] Other					
58999-90000	Resident Expenses	680.00		0.00	680.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
61010-00000	PURCHASE SERVICES-MGMT	47,571.00		0.00	47,571.00
61040-20000	P.T. Supplies	21.00		0.00	21.00
61040-30000	Therapy Supplies	1,188.00		0.00	1,188.00
61260-00000	Audiology-MedA	56.00		0.00	56.00
	Subtotal [5J] Other	49,516.00		0.00	49,516.00
	Total [20] Housekeeping and Resident Care Basis for Allocation of:	877,518.00		0.00	877,518.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
56080-00000	Repairs -Equipment	12,578.00		0.00	12,578.00
56240-00000	Maintenance Supplies	14,397.00		0.00	14,397.00
	Subtotal [6A] Repairs and Maintenance	26,975.00		0.00	26,975.00
Subgroup : [6B] Heat					
56200-00000	Gas	23,699.00		0.00	23,699.00
	Subtotal [6B] Heat	23,699.00		0.00	23,699.00
Subgroup : [6C] Light & Power					
56140-00000	Electricity	203,944.00		0.00	203,944.00
	Subtotal [6C] Light & Power	203,944.00		0.00	203,944.00
Subgroup : [6D] Water					
56180-00000	Water	57,060.00		0.00	57,060.00
	Subtotal [6D] Water	57,060.00		0.00	57,060.00
Subgroup : [6E] Equipment Lease					
50900-30000	Lease Auto Expense	12,487.00		0.00	12,487.00
	Subtotal [6E] Equipment Lease	12,487.00		0.00	12,487.00
Subgroup : [6F] Other					
56040-10000	Rubbish	36,224.00		0.00	36,224.00
56040-20000	Exterminator	4,049.00		0.00	4,049.00
56040-30000	Elevator Service	11,298.00		0.00	11,298.00
56100-00000	Landscaping	7,559.00		0.00	7,559.00
56100-10000	Snow Removal	14,999.00		0.00	14,999.00
56240-20000	Maintenance Purchased Services	28,627.00		0.00	28,627.00
56260-00000	Maintenance Contracts	4,777.00		0.00	4,777.00
58000-00000	Other Services	4,492.00		0.00	4,492.00
	Subtotal [6F] Other	112,025.00		0.00	112,025.00
Subgroup : [7B] Building & Building Improvements					
57320-00000	Depreciation Expense	33,310.00		0.00	33,310.00
	Subtotal [7B] Building & Building Improvements	33,310.00		0.00	33,310.00
Subgroup : [9] Rental Payments					
57100-00000	Rent Expenses	806,271.00		(128,211.00)	678,060.00
	Subtotal [9] Rental Payments	806,271.00	RJE - 2	(128,211.00)	678,060.00
Subgroup : [10B] Real estate taxes paid by lessor					
Marcum 103	Real Estate Taxes Paid by Lessor	0.00		128,211.00	128,211.00
	Subtotal [10B] Real estate taxes paid by lessor	0.00	RJE - 2	128,211.00	128,211.00
Subgroup : [10C] Personal property taxes					
57300-00000	Property Tax Expense	13,140.00		0.00	13,140.00
	Subtotal [10C] Personal property taxes	13,140.00		0.00	13,140.00
	Total [22] Maintenance and Property	1,288,911.00		0.00	1,288,911.00
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
51520-10000	Interest Expense	54,214.00		0.00	54,214.00
	Subtotal [12D] Other Interest Expense	54,214.00		0.00	54,214.00
Subgroup : [14A] Insurance on Property					
57310-00000	Property Insurance	92,492.00		0.00	92,492.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subtotal [14A] Insurance on Property		<u>92,492.00</u>		<u>0.00</u>	<u>92,492.00</u>
Total [27] Interest and Insurance		<u>146,706.00</u>		<u>0.00</u>	<u>146,706.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
40250-00000 Room & Board Medicaid		(13,689,340.00)		0.00	(13,689,340.00)
40255-00000 Retro Medicaid		(107,295.00)		0.00	(107,295.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(13,796,635.00)</u>		<u>0.00</u>	<u>(13,796,635.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance					
40850-00000 Contractual Allowance Medicaid		5,844,843.00		0.00	5,844,843.00
Subtotal [1B] Medicaid room and board contractual allowance		<u>5,844,843.00</u>		<u>0.00</u>	<u>5,844,843.00</u>
Subgroup : [3A] Medicare Residents (All inclusive)					
40200-00000 Room & Board Medicare		(2,058,160.00)		0.00	(2,058,160.00)
Subtotal [3A] Medicare Residents (All inclusive)		<u>(2,058,160.00)</u>		<u>0.00</u>	<u>(2,058,160.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance					
40800-00000 Contractual Allowance Medicare		(1,033,296.00)		0.00	(1,033,296.00)
Subtotal [3B] Medicare room and board contractual allowance		<u>(1,033,296.00)</u>		<u>0.00</u>	<u>(1,033,296.00)</u>
Subgroup : [4A] Private-pay residents and other					
40030-00000 Managed Care Income		(993,700.00)		0.00	(993,700.00)
40050-00000 Room & Board Private		(2,279,298.00)		0.00	(2,279,298.00)
40150-00000 Room & Board Insurance		(54,865.00)		0.00	(54,865.00)
Subtotal [4A] Private-pay residents and other		<u>(3,327,863.00)</u>		<u>0.00</u>	<u>(3,327,863.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance					
40051-00000 Private Pay Pending Adjustment		(43,098.00)		0.00	(43,098.00)
40833-00000 Allowance Managed Care		90,748.00		0.00	90,748.00
Subtotal [4B] Private-pay room and board contractual allowance		<u>47,650.00</u>		<u>0.00</u>	<u>47,650.00</u>
Subgroup : [5A] Prescription Drugs - Medicare					
45410-00000 Drug Income Medicare		(179,489.00)		0.00	(179,489.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(179,489.00)</u>		<u>0.00</u>	<u>(179,489.00)</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
45420-00000 Drug Income Insurance		(69,132.00)		0.00	(69,132.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(69,132.00)</u>		<u>0.00</u>	<u>(69,132.00)</u>
Subgroup : [7A] Physical Therapy - Medicare					
45010-00000 Phys Therapy Income Medicare		(5,339.00)		0.00	(5,339.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(5,339.00)</u>		<u>0.00</u>	<u>(5,339.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
45020-00000 Phys Therapy Income Medicaid		(1,528.00)		0.00	(1,528.00)
45030-00000 Phys Therapy Income Insurance		(156,857.00)		0.00	(156,857.00)
45040-00000 Phys Therapy Managed Care		(4,611.00)		0.00	(4,611.00)
45250-11000 Phys Therapy Income Outptnt		(91,097.00)		0.00	(91,097.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(254,093.00)</u>		<u>0.00</u>	<u>(254,093.00)</u>
Subgroup : [8A] Speech Therapy - Medicare					
45250-30000 Speech Therapy Income Part B		(30,262.00)		0.00	(30,262.00)
45250-60000 Speech Therapy Medicare		(98,951.00)		0.00	(98,951.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(129,213.00)</u>		<u>0.00</u>	<u>(129,213.00)</u>
Subgroup : [8C] Speech Therapy - Non-medicare					
45250-50000 speech therapy medicaid		(462.00)		0.00	(462.00)
45250-70000 Speech Therapy Insurance		(37,921.00)		0.00	(37,921.00)
45250-80000 Speech Therapy Managed Care		(5,668.00)		0.00	(5,668.00)
Subtotal [8C] Speech Therapy - Non-medicare		<u>(44,051.00)</u>		<u>0.00</u>	<u>(44,051.00)</u>
Subgroup : [9A] Occupational Therapy - Medicare					
45110-00000 Occupational Therapy Medicare		(496,584.00)		0.00	(496,584.00)
45250-20000 Occup Therapy Income Part B		(100,501.00)		0.00	(100,501.00)
Subtotal [9A] Occupational Therapy - Medicare		<u>(597,085.00)</u>		<u>0.00</u>	<u>(597,085.00)</u>

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [9C] Occupational Therapy - Non-medicare					
45100-00000	Occupational Therapy Private	318.00		0.00	318.00
45120-00000	Occupational Therapy Medicaid	(2,483.00)		0.00	(2,483.00)
45130-00000	Occupational Therapy Insurance	(175,993.00)		0.00	(175,993.00)
45140-00000	Occ. Therapy Managed Care	(17,345.00)		0.00	(17,345.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(195,503.00)		0.00	(195,503.00)
Subgroup : [10A] Other - Medicare					
45090-00000	Respiratory Therapy Medicare	(434,434.00)		0.00	(434,434.00)
Subtotal [10A] Other - Medicare		(434,434.00)		0.00	(434,434.00)
Subgroup : [10B] Other - Non-medicare					
46000-00000	Contractual Allow Ancillary	1,667,859.00		0.00	1,667,859.00
Subtotal [10B] Other - Non-medicare		1,667,859.00		0.00	1,667,859.00
Subgroup : [13] Telephone and Telegraph					
58330-00000	Telephone Income	(6,102.00)		0.00	(6,102.00)
Subtotal [13] Telephone and Telegraph		(6,102.00)		0.00	(6,102.00)
Subgroup : [14] Rental of Televisions and Cable Services					
58350-00000	Resident Cable TV Revenue	(11,793.00)		0.00	(11,793.00)
Subtotal [14] Rental of Televisions and Cable Services		(11,793.00)		0.00	(11,793.00)
Subgroup : [17] Barber, Coffee, Beauty & Gift Shops					
58300-00000	Beauty & Barber Revenue	(24,699.00)		0.00	(24,699.00)
Subtotal [17] Barber, Coffee, Beauty & Gift Shops		(24,699.00)		0.00	(24,699.00)
Subgroup : [18] Other Revenue					
40300-00000	Resident Refunds	5,721.00		0.00	5,721.00
61770-00000	Misc Income	(13,113.00)		0.00	(13,113.00)
61980-00000	Discounts Taken	57,563.00		0.00	57,563.00
61990-00000	Collection Fee Income	(9,677.00)		0.00	(9,677.00)
64580-00000	Retro-Medicare Settlement	(400.00)		0.00	(400.00)
Subtotal [18] Other Revenue		40,094.00		0.00	40,094.00
Total [30] Statement of Revenue		(14,566,441.00)		0.00	(14,566,441.00)
Group : [31] Balance Sheet Accounts					
Subgroup : None					
10170-00000	Cash-Cap Funding Operating	(21,153.00)		0.00	(21,153.00)
10220-00000	Cash - TD Payroll	17,319.00		0.00	17,319.00
10230-00000	Cash - TD Operating	325,601.00		0.00	325,601.00
10400-00000	Accounts Receivable-Med B	30,745.00		0.00	30,745.00
10450-00000	Accounts Receivable - Medicaid	774,897.00		0.00	774,897.00
10460-00000	Accounts Receivable-Insurance	330,184.00		0.00	330,184.00
10550-00000	Accounts Receivable - Med A	247,786.00		0.00	247,786.00
10600-00000	Accounts Receivable - Private	614,136.00		0.00	614,136.00
10610-00000	Allowance for bad debts	(75,000.00)		0.00	(75,000.00)
10615-00000	Allowance for Pending Adj's	(61,385.00)		0.00	(61,385.00)
10620-00000	Acct Rcvble Adjustments	23,000.00		0.00	23,000.00
10651-00000	Prepaid Insurance	69,317.00		0.00	69,317.00
10670-00000	Prepaid Rent	23,586.00		0.00	23,586.00
10700-00000	Due from State of Conn.	107,295.00		0.00	107,295.00
16300-00000	Moveable Equipment	134,734.00		0.00	134,734.00
16400-00000	Non-Moveable Equipment	42,823.00		0.00	42,823.00
16500-00000	Leasehold Improvements	136,430.00		0.00	136,430.00
16840-00000	Accum Depr-Leasehold Improveme	(13,313.00)		0.00	(13,313.00)
16860-00000	Accum Depr-Moveable Equipment	(33,769.00)		0.00	(33,769.00)
20200-40000	Due(To) from Old WM	221.00		0.00	221.00
30100-00000	Accounts Payable	(1,435,775.00)		0.00	(1,435,775.00)
30100-10000	A/P Pathlinks	(13,594.00)		0.00	(13,594.00)
30400-00000	Accrued Expenses	(527,144.00)		0.00	(527,144.00)
30450-00000	Security Deposits	4,260.00		0.00	4,260.00
30460-00000	Payroll Adjustment Account	1,106.00		0.00	1,106.00
30800-00000	Accrued Payroll	(202,443.00)		0.00	(202,443.00)
30810-00000	Accrued Payroll Taxes	(18,949.00)		0.00	(18,949.00)

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
31400-00000	Accrued Vacation & Sick Pay	(156,918.00)		0.00	(156,918.00)
31650-00000	Wage Garnishments	(458.00)		0.00	(458.00)
31650-20000	Miscellaneous Payroll Deduction	(1,534.00)		0.00	(1,534.00)
31650-60000	Union Dues & Initiation Fee	(4,651.00)		0.00	(4,651.00)
31650-70000	Disability Insurance Withheld	(21,466.00)		0.00	(21,466.00)
31650-80000	401K Withholding	(671.00)		0.00	(671.00)
31680-00000	CT User Fee Payable	(224,557.00)		0.00	(224,557.00)
31750-00000	Cap Funding Line of Credit	(763,918.00)		0.00	(763,918.00)
32100-00000	Due to WM Conv. Cntr (old WM)	(88,082.00)		0.00	(88,082.00)
32300-02000	Due to WM Realty Company, LLC	808,808.00		0.00	808,808.00
37500-00000	Retained Earnings	(223,804.00)		0.00	(223,804.00)
88888-00000	Suspense	2,566.00		0.00	2,566.00
Subtotal : None		(193,770.00)		0.00	(193,770.00)
Total [31] Balance Sheet Accounts		(193,770.00)		0.00	(193,770.00)
	Sum of Account Groups	193,770.00		0.00	193,770.00
	Net (Income) Loss	193,770.00		0.00	193,770.00

Client: **Whitney Manor**
 Engagement: **Medicaid - Whitney Manor Medicaid 2016**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	//P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
To reclass Chamber dues to the correct cost report line.				
Marcum 101	Chamber Dues		385.00	
51000-00000	Dues			385.00
Total			<u>385.00</u>	<u>385.00</u>
Reclassifying Journal Entries JE # 2				
To reclass Real Estate taxes out of rent.				
Marcum 103	Real Estate Taxes Paid by Lessor		128,211.00	
57100-00000	Rent Expenses			128,211.00
Total			<u>128,211.00</u>	<u>128,211.00</u>
Reclassifying Journal Entries JE # 3				
To reclass Other Administrative salaries to correct line.				
50200-00000	Salary Office		51,904.88	
50150-00000	Salary Administrator			51,904.88
Total			<u>51,904.88</u>	<u>51,904.88</u>



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
Prepared By:
Reviewed By:
Workpaper Date: 2/13/2017
Run Date: 2/13/2017

Provider Name: Whitney Manor Operating Company, LLC
Provider Number: 8599
Period Ended: 9/30/16

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: