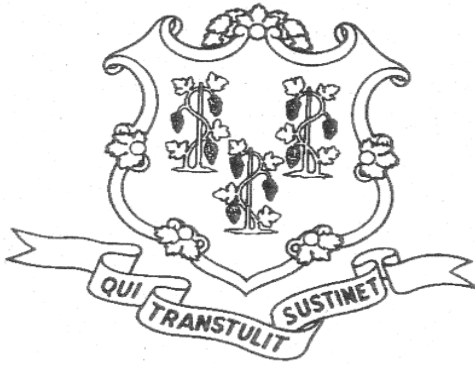


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Whitney Center, Inc.	
Address (No. & Street, City, State, Zip Code) 200 Leeder Hill Dr.Hamden, CT 06517	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2019

License Numbers:	CCNH 985-C	RHNS	(Specify)	Medicare Provider 075290
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Medicaid Provider Numbers:	CCNH 1238356	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2019	Page 1	of 37
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Administrator's/Owner's Certification

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

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

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Margaret C Joyce			Printed Name (Owner) Michael Rambarose (CEO)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Whitney Center, Inc.	Period Covered:	From 10/1/2019	To 9/30/2019	
Address of Facility 200 Leeder Hill Dr. Hamden, CT 06517				
Report Prepared By Anne Matist	Phone Number 230-484-2661	Date 2/15/2020		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$ 450,714	450,714		
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$ 37,984	37,984		
4. Nursing wages paid	\$ 1,338,777	1,338,777		
5. All other wages paid	\$ 475,689	475,689		
6. Total Wages Paid	\$ 2,303,164	2,303,164		
7. Total salaries paid	\$ 1,130,584	1,130,584		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 3,433,748	3,433,748		

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)848-2661		Report for Year Ended 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) Whitney Center, Inc.			Address (No. & Street, City, State, Zip) 200 Leeder Hill Dr.Hamden, CT 06517		
License Numbers:	CCNH 985-C	RHNS	(Specify)	Medicare Provider No. 075290	
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 type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" 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 Margaret C. Joyce			Nursing Home Administrator's License No.:	000980	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name			License No.:		

General Information and Questionnaire
Individual Proprietorship

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2019	Page 3B	of 37
If this facility is owned or operated as an individual proprietorship, provide the following information:				
Owner(s) of Facility				

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Whitney Center, Inc	License No. 985-C	Report for Year Ended 9/30/2019	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows

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

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

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

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.)

Yes 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 Center, Inc.		985-C		9/30/2019			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						
US Bank Equipment Finance PO Box 790448, St. Louis, MO 63179	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	11/29/17	60 months	99,857	28,899	
Mathews Bus Alliance 4802 W Colonial Dr.	<input type="radio"/>	<input checked="" type="radio"/>	Goshen Coach Bus	04/01/19	9 Months	10,164	343	
Wells Fargo PO Box 858178	<input type="radio"/>	<input checked="" type="radio"/>	2019 Ford Star Trans CII Shuttle Bus	07/01/19	60 months	14,536	280	
Wells Fargo PO Box 858178	<input type="radio"/>	<input checked="" type="radio"/>	2018 Ford Transit Wagon Van	10/16/18	60 months	11,830	627	
TCF Equipment Finance 11100 Wayzata Blvd., Suite 801, Minneapolis, MN 55305	<input type="radio"/>	<input checked="" type="radio"/>	2014 Goshen Coach Bus	03/17/14	60 Months	10,164	245	
TCF Equipment Finance 11100 Wayzata Blvd., Suite 801, Minneapolis, MN 55305	<input type="radio"/>	<input checked="" type="radio"/>	2015 Goshen Coach Bus	05/27/14	60 Months	10,764	363	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input checked="" type="radio"/> Yes	<input type="radio"/> No
Total ***							30,756	

* 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 Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum, LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Warf Dr., 12th Floor, New Haven, CT 06511
---	---

Services Provided by This Firm (*describe fully*)

1 annual audit, preparation of 990 and 5500, and general consulting services related to accounting	\$ 77,586
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 77,586

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

- Yes No 15 1d Accounting and Audit Expense

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Wigin & Dana, LLP 2 Littler Mendelson, PC 3 DuCharne, McMillon, & Assoc. 4 5	Telephone Number (203)498-4400 (203)974-8700
--	--

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

- 1 PO Box 1832, New Haven, CT 06508
 2 265 Church St., Suite 300, New Haven, CT 06510
 3 25 Burlington Mall Rd., Burlington, MA 01803
 4
 5

Services Provided by This Firm (*describe fully*)

1 General Counsel	\$ 10,569
2 Employment Law Consultant	\$ 3,969
3 Tax Appeal Consultant	\$ 220,974
4	\$
5	\$
	Charge for Services Provided
	\$ 235,512

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

- Yes No 15 1e Legal Expenses

Schedule of Resident Statistics

Name of Facility Whitney Center, Inc.			License No. 985-C		Report for Year Ended 9/30/2019				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	59	59			59	59			59	59			
B. On last day of THIS report period	59	59			59	59			59	59			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	39	39			39	39			43	43			
B. As of midnight of THIS report period	46	46			43	43			46	46			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,959	2,959			1,977	1,977			982	982			
B. Medicaid (Conn.)	2,960	2,960			1,999	1,999			961	961			
C. Medicaid (other states)													
D. Private Pay	9,590	9,590			7,264	7,264			2,326	2,326			
E. State SSI for RCH													
F. Other (Specify) Worker's Comp, Hospice	33	33			26	26			7	7			
G. Total Care Days During Period (3A thru F)	15,542	15,542			11,266	11,266			4,276	4,276			
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	23	23			19	19			4	4			
5. Total Resident Days (3G + 4A + 4B)	15,565	15,565			11,285	11,285			4,280	4,280			

Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2019	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes 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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	8	9		29				
Per Diem Rate								
a. One bed rm.	458.00	236.91		499.00				
b. Two bed rms.	458.00	236.91		458.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	13,902	13,902		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	7,688	7,688		
C. Other	213	213		
D. Total Physical Therapy Treatments	21,803	21,803		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	266	266		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	588	588		
C. Other	8	8		
D. Total Speech Therapy Treatments	862	862		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,477	3,477		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	7,040	7,040		
C. Other	82	82		
D. Total Occupational Therapy Treatments	10,599	10,599		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Center, Inc.	985-C	9/30/2019	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. of Schedule A1)	108,232	599				
2. Administrator(s) (Complete also Sec. II of Schedule A1)	146,116	2,069				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	389,427	14,275				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	64,511	4,883				
c. Dietary Workers	449,424	27,156				
6. Housekeeping Service						
a. Head Housekeeper	2,715	124				
b. Other Housekeeping Workers	35,270	2,624				
7. Repairs & Maintenance Service:						
a. Engineer or Chief of Maintenance	12,083	222				
b. Other Maintenance Workers	22,938	866				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services	15,475	719				
10. Protective Services	26,320	1,623				
11. Accounting Services:						
a. Head Accountant	35,543	408				
b. Other Accountants	105,506	3,690				
12. Professional Care of Resident						
a. Directors and Assistant Director of Nurses	159,969	3,249				
b. RN						
1. Direct Care	346,435	8,863				
2. Administrative**	417,767	9,552				
c. LPN						
1. Direct Care	179,985	5,730				
2. Administrative**						
d. Aides and Attendants	662,808	41,739				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	87,919	3,571				
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	68,901	2,219				
n. Marketing						
o. Other (Specify) See Attached Schedule	96,407	2,724				
<i>A-13. Total Salary Expenditures</i>	3,433,749	136,901				

* 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 & 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 of private pay residents must be removed on Page 28

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Bus Drivers	\$ 5,514	325				
Spiritual Care Coordinator	\$ 5,817	161				
Exercise Physiologist	\$ 8,932	258				
Wellness Coordinator	\$ 5,577	259				
Well Being Advisor	\$ 6,458	183				
Resident Liasons	\$ 31,687	767				
Director of Resident Services	\$ 8,695	257				
Asst. Director of Resident Services	\$ 6,971	258				
VP of Enrichment Services	\$ 16,755	258				
Total	\$ 96,407	2,724	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
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 Center, Inc.				985-C		9/30/2019			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Michael Rambarose	108,232			5,757	CEO	599	10 A1	Whitney Center Independent Living Portion	1,470	195,254
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 Center, Inc.				985-C	9/30/2019			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***										
Margaret Joyce	146,116					2,069	10 A2			
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 Center, Inc.	985-C	9/30/2019	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	16,581	401				
2. Dentist						
3. Pharmacist	6,610	61				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	301,375	2,409				
b. Other	293,072	4,030				
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	76,961	208				
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) Medical Consultant	200	4				
9. Speech Therapist						
a. Resident Care	14,830	251				
b. Other						
10. Occupational Therapist						
a. Resident Care	75,829	1,358				
b. Other	77,290	3,511				
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	1,224	17				
2. Administrative***	520					
b. LPN						
1. Direct Care	123,728	578				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	988,221	12,828				

* 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 Center, Inc.		License No. 985-C	Report for Year Ended 9/30/2019	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Varsha Trehan, RD 15 S. Branford Rd., Wallingford, CT 06492	Registered Dietician	<input type="radio"/>	<input checked="" type="radio"/>		
Trinity Rehabilitation 72640 Fairpoint New Athens Rd., St. Clairsville, OH 43085	Physical, speech, ad occupational therapy	<input type="radio"/>	<input checked="" type="radio"/>		
Northeast Medical Group 847 Howard Ave., New Haven, CT 06519	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network 405 Park Ave., New York, NY 10022	Contract Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
Key Personnel PO Box 404, North Haven, CT 06473	Contract Nurses	<input type="radio"/>	<input checked="" type="radio"/>		
OmniCare, Inc. PO Box 78000, Detroit, MI 48278	Pharmacy Services	<input type="radio"/>	<input checked="" type="radio"/>		
Michelle Galameau 20 Wentworth Dr., South Windsor, CT 06074	Medical Record Review	<input type="radio"/>	<input checked="" type="radio"/>		
Michael D. Bergman, MD 215 Sherman Ave., Hamden, CT 06518	Medical Consulting	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Center, Inc	985-C	9/30/2019		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 141,845	141,845			
2. Disability Insurance	\$ 31,230	31,230			
3. Unemployment Insurance	\$ 12,475	12,475			
4. Social Security (F.I.C.A.)	\$ 320,223	320,223			
5. Health Insurance	\$ 265,506	265,506			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 6,037	6,037			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 60,267	60,267			
8. Uniform Allowance	\$ 2,717	2,717			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 50,823	50,823			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 254,580	254,580			
d. Accounting and Auditing	\$ 104,636	104,636			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 68,157	68,157			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 18,258	18,258			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 1,099	1,099			
2. Cellular Phones	\$ 5,635	5,635			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$				
Subtotal	\$ 1,343,486	1,343,486			

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
FSA Administration	\$ 385		
Tuition Assistance	\$ 916		
Employee Relations	\$ 16,178		
Accrued PTO	\$ 21,377		
EAP	\$ 2,875		
Pre-employment Expenses	\$ 9,091		
Total	\$ 50,823	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2019		Page 16	of 37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,343,486	1,343,486		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 24,028	24,028			
2. Holiday Parties for Staff	\$ 1,981	1,981			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 13,604	13,604			
5. Education Expenses Related to Seminars and Conventions	\$ 20,469	20,469			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$ 6,782	6,782			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 1,639	1,639			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$				
4. Fund-Raising***	\$				
5. Medical Records	\$ 525	525			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 860	860			
7. Postage	\$ 1,803	1,803			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 8,681	8,681			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 1,873	1,873			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 43,582	43,582			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 113,755	113,755			
C-14 Total Administrative & General Expenditures		\$ 1,583,069	1,583,069		

* 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)
Employee Life Expenses (non-holiday party)	\$ 6,782		
Total Other Travel and Entertainment	\$ 6,782	\$ -	\$ -

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Leading Age	\$ 3,439		
CARF	\$ 5,046		
Society of Recreation Directors	\$ 60		
Misc Prof Organizations	\$ 137		
Total Dues	\$ 8,681	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Bank Charges	\$ 28,381		
Other Licenses and Fees	\$ 85,374		
Total Other Administrative and General	\$ 113,755	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2019	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility Whitney Center, Inc.		License No. 985-C	Report for Year Ended 9/30/2019	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 325,419	325,419		
2.	Non-Food Supplies	\$ 38,604	38,604		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 364,023	364,023		
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
F.	Resident Meals: Total no. of meals served per day:*	3	3		
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.			
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.			
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility Whitney Center, Inc		License No. 985-C	Report for Year Ended 9/30/2019	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.	194,080	194,080		
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	15,957	15,957		
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. \$	2,997	2,997		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Other (Specify)	\$				
3D. Total Laundry Expenditures (3a + b + c)	\$	18,955	18,955		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility Whitney Center, Inc.		License No. 985-C	Report for Year Ended 9/30/2019		Page 20	of 37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced	31,344	31,344		
	a. In-House Care	by Personnel				
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	23,954	23,954		
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced	31,344	31,344		
		by Personnel				
		Amt. \$	26,103	26,103		
	C. Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	50,057	50,057		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Omnicare	\$	144,025	144,025		
	b. Medicine Cabinet Drugs	\$	3,347	3,347		
	c. Medical and Therapeutic Supplies	\$	115,902	115,902		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$	14,977	14,977		
	2. Other***	\$	3,301	3,301		
	f. X-rays and Related Radiological Procedures***	\$	4,010	4,010		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	14,993	14,993		
	i. Recreation	\$	37,052	37,052		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$				
5M.	Total Resident Care Expenditures (5a - 5j)	\$	337,607	337,607		

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

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

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

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

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

Name of Facility Whitney Center, Inc.			License No. 985-C	Report for Year Ended 9/30/2019			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
CT Computer Service	Box 35 Plantsville, CT 06479	<input type="radio"/>	<input checked="" type="radio"/>		Software licensing and support	13,958			16	1m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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 Center, Inc	985-C	9/30/2019	22	37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 60,157	60,157		
b. Heat	\$ 9,440	9,440		
c. Light & Power	\$ 36,993	36,993		
d. Water	\$ 12,646	12,646		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 117,037	117,037		
f. Other (<i>itemize</i>) See Attached Schedule	\$			
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 236,273	236,273		
7. Depreciation (<i>complete schedule page 23*</i>)				
a. Land Improvements	\$ 603	603		
b. Building & Building Improvements	\$ 109,274	109,274		
c. Non-Movable Equipment	\$			
d. Movable Equipment	\$ 39,750	39,750		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 149,627	149,627		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)				
a. Organization Expense	\$			
b. Mortgage Expense	\$			
c. Leasehold Improvements	\$			
d. Other (<i>Specify</i>)	\$ 6,594	6,594		
*8e. Total Amortization Costs (8a + b + c + d)	\$ 6,594	6,594		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$			
10. Property Taxes				
a. Real estate taxes paid by owner	\$ 107,152	107,152		
b. Real estate taxes paid by lessor	\$			
c. Personal property taxes	\$ 7,824	7,824		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 271,197	271,197		

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

Schedule of Land Improvements Acquired during this report peri

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 peri

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/3/2018	Unit #424 Appliance Install	\$ 1,460	240	\$ 73
10/12/2018	Unit #535 Add'l Renovation	\$ 3,000	192	\$ 188
10/22/2018	Unit #435 Renovation	\$ 237,555	84	\$ 33,936
10/25/2018	Unit #535 Add'l Renovation	\$ 2,243	192	\$ 140
10/26/2018	Unit #635 Refurbishment	\$ 6,610	61	\$ 1,300
10/27/2018	Unit #2709 Flooring	\$ 4,394	89	\$ 592
10/29/2018	Unit #601 Renovation	\$ 113,696	240	\$ 5,685
10/30/2018	Unit #535 Modifications	\$ 5,324	192	\$ 333
11/2/2018	Unit #2405 Renovation	\$ 14,241	152	\$ 1,031
11/12/2018	Unit #442 Renovation	\$ 91,061	192	\$ 5,217
11/13/2018	Unit #2709 Renovation	\$ 14,859	89	\$ 1,836
11/14/2018	Unit #637 Carpet	\$ 3,307	120	\$ 303
11/14/2018	Unit #227 Renovation	\$ 171,650	112	\$ 16,859
11/18/2018	Unit #2302 Carpentry	\$ 17,000	89	\$ 2,101
11/30/2018	Unit #404 Renovation	\$ 83,958	61	\$ 15,140
12/10/2018	Unit #637 Refurbishment	\$ 4,305	103	\$ 418
12/31/2018	Campus-Wide LED Project	\$ 542,836	180	\$ 30,158
12/31/2018	HC Refurbishments	\$ 121,542	120	\$ 10,129
12/31/2018	Reconditioning of Pool and Whirlpool	\$ 22,526	120	\$ 1,877
1/1/2019	HC Building Electronic Controls Upgrade	\$ 103,878	480	\$ 1,948
1/7/2019	Unit #2201 Renovation	\$ 61,337	172	\$ 3,210
1/14/2019	Main Street Refurbishment	\$ 3,700	60	\$ 555
1/26/2019	Unit #417 Renovation	\$ 121,830	143	\$ 7,668
1/30/2019	Unit #441 Renovation	\$ 161,015	118	\$ 12,281
1/31/2019	AL Office Renovation	\$ 22,706	120	\$ 1,703
2/20/2019	Unit #436 Flooring	\$ 1,408	60	\$ 188
3/4/2019	Unit #326 Countertops	\$ 3,930	120	\$ 229
3/11/2019	Unit #522 Renovation	\$ 114,139	213	\$ 3,751
3/19/2019	Unit #326 Renovation	\$ 97,486	118	\$ 5,783
4/1/2019	HVAC Rooftop Chiller N Building	\$ 430,551	240	\$ 10,764
4/1/2019	HVAC Rooftop Chiller HC Building	\$ 449,998	240	\$ 11,250
4/1/2019	HVAC Efficiency System Upgrade	\$ 556,925	240	\$ 13,923
4/1/2019	Boiler Replacement	\$ 147,703	360	\$ 2,462
4/11/2019	Unit #221 Renovation	\$ 57,151	127	\$ 2,700
4/13/2019	Unit #615 Renovation	\$ 94,611	97	\$ 5,852
4/29/2019	Unit #2204 Renovation	\$ 23,743	97	\$ 1,469
5/6/2019	Unit #538 Renovation	\$ 21,442	136	\$ 788
5/15/2019	Unit #113 Renovation	\$ 11,415	41	\$ 1,392
5/15/2019	Unit #503 Renovation	\$ 96,322	119	\$ 4,047

5/29/2019	Unit #2512 Renovation	\$ 24,627	199	\$ 619
6/1/2019	MS Kitchen Reconditioning	\$ 15,439	120	\$ 515
6/14/2019	Unit #303 Renovation	\$ 92,789	60	\$ 6,186
6/17/2019	Unit #307 Renovation	\$ 95,984	72	\$ 5,332
8/1/2019	Unit #540 Flooring	\$ 6,696	120	\$ 112
8/6/2019	Unit #2206 Flooring	\$ 2,654	120	\$ 44
8/6/2019	Unit #131 Flooring	\$ 3,325	120	\$ 55
8/14/2019	Unit #2304 Renovation	\$ 24,480	72	\$ 680
8/21/2019	Unit #300A Renovation	\$ 121,623	175	\$ 1,390
8/31/2019	HC Roof Project	\$ 28,397	240	\$ 237
8/31/2019	Server Room HVAC	\$ 1,730	120	\$ 29
9/10/2019	Unit #427 Renovation	\$ 101,605	120	\$ 847
Total additions for Building Improvement		\$ 4,562,205		\$ 235,322 *
Deletions:				
8/16/2019	Unit #540 Flooring	\$ 5,805		\$ 4,063
Total deletions for Building Improvement		\$ 5,805		\$ 4,063 **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/2/2018	HP Elite Mini Desktop	\$ 879	60	\$ 176
10/5/2018	Elevator Electronic Door Edges	\$ 8,817	240	\$ 441
10/5/2018	Side-by-side Refrigerator	\$ 2,100	120	\$ 210
10/10/2018	Gas Valve for HVAC	\$ 1,605	120	\$ 160
10/17/2018	Unit #440 Appliance Suite	\$ 4,747	120	\$ 475
11/13/2018	Laundry Room Pump	\$ 4,620	180	\$ 282
11/19/2018	Side-by-side Refrigerator	\$ 1,298	120	\$ 119
12/6/2018	Beverage Cooler	\$ 1,010	120	\$ 84
12/11/2018	Carrier Translator Modbus(HVAC)	\$ 2,807	120	\$ 234
12/19/2018	HC Laptop	\$ 565	36	\$ 157
12/19/2018	LG Single Door Bottom Freezer Refrigerator	\$ 1,179	120	\$ 98
1/1/2019	Electronic Monitoring Equipment	\$ 2,315	60	\$ 347
1/7/2019	HP Pro Desktop Tower	\$ 1,820	36	\$ 455
1/9/2019	Lenovo Yoga Laptop	\$ 920	36	\$ 230
1/21/2019	Honda 6500W Generator	\$ 2,719	240	\$ 102
1/30/2019	Chairs in MS Unit	\$ 3,444	60	\$ 517
2/1/2019	TV Service Infrastructure	\$ 11,841	120	\$ 789
2/4/2019	Lenovo Yoga Laptop	\$ 905	36	\$ 201
2/7/2019	50Ft. Mounted Hose Reel	\$ 1,300	60	\$ 173
2/16/2019	HVAC Fan Replacement	\$ 2,648	60	\$ 353
3/8/2019	Washer Dryer	\$ 1,368	180	\$ 53
3/19/2019	HD Encoder for TV System	\$ 3,400	96	\$ 248
4/15/2019	Unit #2302 Electric Range	\$ 1,285	180	\$ 43
4/19/2019	HP Elite Mini Desktop	\$ 11,629	60	\$ 1,163
4/29/2019	HP Probook	\$ 949	60	\$ 95
4/30/2019	Tablet Timeclocks	\$ 6,862	36	\$ 1,144
5/1/2019	HP Probook	\$ 4,079	60	\$ 340
5/1/2019	HP Probook	\$ 949	60	\$ 79
5/1/2019	HP Elite Mini Desktop	\$ 9,800	60	\$ 817
6/12/2019	HP Probook	\$ 2,514	60	\$ 168
7/31/2019	Hospital Beds	\$ 13,405	120	\$ 335
8/31/2019	Lift with Scale	\$ 1,054	60	\$ 35
9/5/2019	HP Elite Mini Desktop	\$ 5,880	60	\$ 98
9/30/2019	Fullcount Equipment for CHS & HC	\$ 4,679	36	\$ 130
3/30/2019	Tool Cart	\$ 1,690	60	\$ 197
Total additions for Movable Equipmen		\$ 127,081		\$ 10,548 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

Total deletions for Leasehold Improvement	\$	-	\$	-	Attachment Pages 23 24
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*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Depreciation Schedule

Name of Facility Whitney Center, Inc.			License No. 985-C			Report for Year Ended 9/30/2019			Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements												
1. Acquired prior to this report period	305,523		305,523	190,047	SL	Various	15,020					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal								15,020				
B. Building and Building Improvements												
1. Acquired prior to this report period	118,381,500		118,381,500	42,866,199	SL	Various	3,827,196					
2. Disposals (attach schedule)	5,805		5,805	1,742	SL	120	4,063					
3. Acquired during this report period (attach schedule)	4,562,205		4,562,205		SL	Various	235,322					
B-4. Subtotal								4,066,582				
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. 2014 Ford F550	x		10	2017	44,833	4,483	40,350	4,623	SL	96	5,044	
b. 2017 Ford F350	x		10	2017	52,543	5,254	47,288	5,418	SL	96	5,911	
c. 2000 Lincoln Town Car	x		4	2004	20,503	2,249	18,254	18,254	SL			
d. 2016 Isuzu NPR	x				42,099	4,210	37,889	7,578	SL	120	3,789	
2. Movable Equipment												
a. Acquired prior to this report period					5,057,962		5,057,962	3,400,489	SL	Various	266,546	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)					127,081		127,081		SL	Various	10,548	
D-3. Subtotal												291,838
E. Total Depreciation											4,373,440	

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Whitney Center, Inc.			License No. 985-C		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2019	Page 25	of 37
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11. Property Questionnaire

Part A
 Is the property either owned by the Facility or leased from a Related Party?*

Yes
 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	07/01/77			
2. Date Structure Completed	07/01/79			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure	07/01/79			
5. Total Licensed Bed Capacity	59			
6. Square Footage	459,658			
7. Acquisition Cost				
a. Land	633,000			
b. Building				

Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	fixed bonds			
b. Date Mortgage Obtained	12/02/09			
c. Interest Rate for the Cost Year	7.40%			
d. Term of Mortgage (number of years)	27			
e. Amount of Principal Borrowed	89,895,000			
f. Principal balance outstanding as of <u>9/30/20</u>	47,660,000			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whitney Center, Inc		985-C	9/30/2019		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 190591.91	190,592		
Name of Lender		Rate				
US Bank Trustee						
Address of Lender						
225 Asylum St., 23rd Floor, Hartford, CT 06103						
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)			\$ 190,592	190,592		

(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 Center, Inc		985-C		9/30/2019		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:				190,592	190,592		
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$ 37,371	37,371		
A. Item		Rate	Amount				
Computer Equipment		5.20%	577,283				
Lender							
Hewlett Packard							
Address of Lender							
PO Box 402582, Atlanta, GA 30384							
B. Item		Rate	Amount				
LED Project		19.17%	883,876				
Lender							
VFI Financing							
Address of Lender							
6340 South 3000 East, 4th Floor Salt Lake City, UT 84121							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$ 37,371	37,371		
12. D. Other Interest Expense (Specify)				\$ 36,132	36,132		
Bond Financing Early Call Interest Amortization							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 264,095	264,095		
14. Insurance							
a. Insurance on Property (buildings only)				\$ 13,584	13,584		
b. Insurance on Automobiles				\$ 1,595	1,595		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 6,786	6,786		
2. Fire and Extended Coverage				\$ 18,420	18,420		
3. Other (Specify)				\$ 5,873	5,873		
Fiduciary and D&O							
14d. Total Insurance Expenditures (14a + b + c)				\$ 46,258	46,258		
15. Total All Expenditures (A-13 thru C-14)				\$ 7,593,503	7,593,503		

D. Adjustments to Statement of Expenditures

Name of Facility Whitney Center, Inc.				License No. 985-C	Report for Year Ended 9/30/2019	Page 28	of 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.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$			

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

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

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Whitney Center, Inc.			985-C	9/30/2019	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$			
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$			

*** 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.

Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Whitney Center, Inc.	985-C	9/30/2019			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 1,411,156	1,411,156				
b. Medicaid Room and Board Contractual Allowance **	\$ (741,983)	(741,983)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$ 1,411,054	1,411,054				
b. Medicare Room and Board Contractual Allowance **	\$ 183,151	183,151				
4. a. Private-Pay Residents and Other	\$ 4,813,990	4,813,990				
b. Private-Pay Room and Board Contractual Allowance **	\$ (2,315,583)	(2,315,583)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 118,501	118,501				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (118,501)	(118,501)				
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ 10,055	10,055				
2. a. Medical Supplies - Medicare	\$ 3,980	3,980				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (3,980)	(3,980)				
c. Medical Supplies - Non-Medicare	\$ 31,421	31,421				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (12,411)	(12,411)				
3. a. Physical Therapy - Medicare	\$ 777,914	777,914				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (281,717)	(281,717)				
c. Physical Therapy - Non-Medicare	\$ 4,138	4,138				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (1,576)	(1,576)				
4. a. Speech Therapy - Medicare	\$ 39,252	39,252				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (24,217)	(24,217)				
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 391,433	391,433				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (269,175)	(269,175)				
c. Occupational Therapy - Non-Medicare	\$ 1,636	1,636				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (115,312)	(115,312)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (4,736)	(4,736)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 5,308,490	5,308,490				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$ 123	123				
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$ 9,164	9,164				
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 58	58				
V. Total Other Revenue (1 thru 8)	\$ 9,345	9,345				
VI. Total All Revenue (III +V)	\$ 5,317,835	5,317,835				

* 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)
	Lab Fees	\$ 11,220		
	Oxygen	\$ 1,471		
	EKG	\$ 419		
	Xray	\$ 1,454		
	Med A Ancillary Discount	\$ (14,565)		
	Med B Discount	\$ (115,312)		
Total Other Resident Revenue - Medicare		\$ (115,312)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Lab fees for Lifecare patients	\$ (453)		
	Oxygen	\$ 3,361		
	Workers Comp Discount	\$ (7,644)		
Total Other Resident Revenue		\$ (4,736)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
	Non-medical Transportation	\$ 58		
Total Other Revenue		\$ 58	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Center, Inc.	985-C	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,127,245
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,366,682
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	414,692
4. Inventories			\$	125,816
5. Prepaid Expenses			\$	361,562
a. Prepaid Insurance	173,788			
b. Prepaid Software	90,219			
c. Prepaid Dues and Maintenance Contracts	97,555			
d. See Schedule				
6. Interest Receivable			\$	1,756
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,001,034

See Schedule	1,001,034			
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,398,787
B. Fixed Assets				
1. Land			\$	496,222
2. Land Improvements	*Historical Cost	305,523	\$	100,456
	Accum. Depreciation	205,067		
		Net		
3. Buildings	*Historical Cost	122,949,510	\$	76,016,729
	Accum. Depreciation	46,932,781		
		Net		
4. Leasehold Improvements	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
		Net		
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		
		Net		
6. Movable Equipment	*Historical Cost	5,185,043	\$	1,507,460
	Accum. Depreciation	3,677,583		
		Net		
7. Motor Vehicles	*Historical Cost	229,655	\$	111,247
	Accum. Depreciation	118,408		
		Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	3,301,767

See Schedule	3,301,767			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	81,533,881

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
		Restricted Funds - Cultural Arts	\$ 82,678
		Restricted Funds - Staff Development	\$ 18,363
		Restricted Funds - Benevolence Fund	\$ 279,562
		Board Restricted - Special Purpose	\$ 620,431
Total Other Current Assets (Itemize)			\$ 1,001,034

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
		Software	\$ 620,544
		Partnership Interest	\$ 175,000
		Construction in Progress	\$ 3,117,200
		Software Amortization	-610977
Total Other Other Fixed Assets (Itemize)			\$ 3,301,767

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		Debt Service Fund	\$ 1,482,562
		Debt Service Reserve Fund	\$ 4,338,178
		Bond Operating Reserve Fund	\$ 1,560,004
		Deferred Financing Costs	\$ 1,670,928
		Deferred Marketing Costs	\$ 422,715
		Deferred Development Costs	\$ 376,252
Total Other Assets			\$ 9,850,639

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
		Chorale Payable	\$ 1,229
		Patient Funds	\$ 1,761
		Payroll Withholdings	\$ (2,455)
		Equipment Deposits	520
		Refunds Payable	3564
Total Other Current Liabilities (Itemize)			\$ 4,619

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

Page Ref	Line Ref	Description	
		Deferred Income from Entry Fees	\$ 40,852,572
		Refundable Entry Fees	\$ 14,063,824
		Wait List Deposits	\$ 110,500
		Community AL Deposits	26940
Total Other Current Liabilities (Itemize)			\$ 55,053,836

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Center, Inc.	985-C	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$ 85,932,668	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
*Historical Cost _____				
Accum. Depreciation _____			Net	
\$				
3. Buildings				
*Historical Cost _____				
Accum. Depreciation _____			Net	
\$				
4. Non-Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____			Net	
\$				
5. Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____			Net	
\$				
6. Motor Vehicles				
*Historical Cost _____				
Accum. Depreciation _____			Net	
\$				
7. Minor Equipment-Not Depreciable				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)				
\$				
D. Investment and Other Assets				
1. Deferred Deposits				
\$ 434,421				
2. Escrow Deposits				
\$				
3. Organization Expense				
*Historical Cost _____				
Accum. Depreciation _____			Net	
\$				
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
General Investment Fund			3,565,290	
\$ 3,565,290				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
\$				
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)				
\$ 9,850,639				
See Schedule			9,850,639	
\$ 9,850,639				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$ 13,850,350				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 99,783,018				

* 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 Center, Inc.	985-C	9/30/2019	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$	2,353,024
2. Notes Payable (<i>itemize</i>)			\$	

See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)			\$	280,958
Name of Lender	Purpose	Amount	Date Due	
Hewlett Packard	Computer Equipment	93,624	09/01/20	
VFI	LED Project	187,333	09/01/20	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)			\$	463,630
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$	72,998
7. Medicare Final Settlement Payable			\$	
8. Medicare Current Financing Payable			\$	
9. Mortgage Payable (<i>Current Portion</i>)			\$	680,000
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)			\$	905,162
11. Accrued Income Taxes*			\$	
12. Other Current Liabilities (<i>itemize</i>)			\$	1,272,773
Sales Tax Payable	3,992	Accrued Audit Fee	67,666	
Accrued PTO	467,771	Accrued Liability - Othe	(20,960)	
Accrued 401K Match	177,230	Entry Fee Contract Depc	38,402	
Accrued Property Taxes	534,053	See Schedule	4,619	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	6,028,545

* 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 Center, Inc		License No. 985-C	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount	
Total Brought Forward:				6,028,545	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	591,173
Name of Lender	Purpose	Amount	Date Due		
US Bank	Computer Equipment	23,277	3/1/21		
VFI	LED Project	567,896	12/1/22		
2. Mortgages Payable				\$	46,733,694
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>)				\$	55,053,836

See Schedule					55,053,836
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	102,378,703
C. Total All Liabilities (Lines A-13 + B-5)				\$	108,407,248

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Center, Inc.	985-C	9/30/2019	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
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			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(7,835,098)
6. Gain or Loss for Period	10/1/2019	thru 9/30/2019	\$	(789,131)
7. Total Net Worth			\$	(8,624,230)
C. Total Reserves and Net Worth			\$	(8,624,230)
D. Total Liabilities, Reserves, and Net Worth			\$	99,783,018

H. Changes in Total Net Worth

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2019	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$	(5,720,596)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	29,169,067
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	(31,283,570)
D. Net Income or Deficit			\$	(2,114,502)
E. Balance			\$	(7,835,098)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
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			\$	(7,835,098)

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Anne Matist				
Address Address			Phone Number	
200 Leeder Hill Dr., Hamden, CT 06517			(203)848-2661	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Anne Matist			(203)848-2661	
Contact Email Address				
matista@whitneycenter.com				