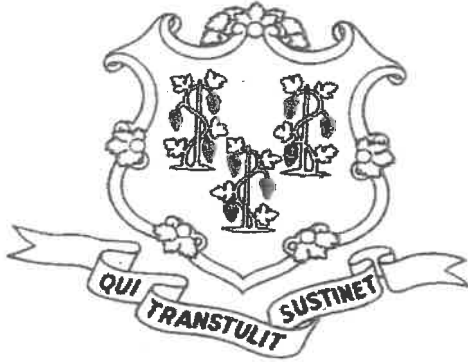


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Whispering Pines Rehabilitation and Nursing Center	
Address (No. & Street, City, State, Zip Code) 38 Talmadge Ave, East Haven, CT 06512	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2443	RHNS	(Specify)	Medicare Provider 9951
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Medicaid Provider Numbers:	CCNH 07-5294	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) Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Whispering Pines Rehabilitation and Nursing Center [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Giovanna Griffin			Printed Name (Owner) Michael Bartolotta		
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 Whispering Pines Rehabilitation and Nursing Center	Period Covered:	From 10/1/2020	To 9/30/2021	
Address of Facility 38 Talmadge Ave, East Haven, CT 06512				
Report Prepared By Laydon and Company LLC	Phone Number 203-799-1040	Date		
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 203-469-2316	Report for Year Ended 9/30/2021	Page 2	of 37
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Name of Facility (as shown on license) Whispering Pines Rehabilitation and Nursing Center	Address (No. & Street, City, State, Zip) 38 Talmadge Ave, East Haven, CT 06512
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License Numbers:	CCNH 2443	RHNS (Specify)	Medicare Provider No. 9951
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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.
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Administrator		
Name of Administrator Giovanna Griffin	Nursing Home Administrator's License No.:	1197

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name	License No.:

General Information and Questionnaire Related Parties*

Name of Facility Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2021	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
WP Realty LLC	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>	rental of real estate	p 22 L 9	943,138	943,138
WP Management LLC	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>	management services	p 16 M 12	77,485	77,485
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Whispering Pines Rehabilitation and Nursing Ce	License No. 2443	Report for Year Ended 9/30/2021	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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 Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2021		Date of Lease**	Term of Lease	Annual Amount of Lease	Page of 6 37
		Related * to Owners, Operators, Officers	Yes				
Name and Address of Lessor Toyota Financial Services		<input type="radio"/>	<input type="radio"/>	06/20/18	36 months	3,600	2,100
De Lage Landen Financial Services Inc.		<input type="radio"/>	<input type="radio"/>	05/24/18	60 months	\$499/month plus tax	6,757
		<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 checked="" type="radio"/> No
						Total ***	8,857

* 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 Whispering Pines Rehabilitation and		License No. 2443	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:					
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash					
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.					
Independent Accounting Firm					
Name of Accounting Firm Laydon and Company LLC		Address (No. & Street, City, State, Zip Code) PO Box 945, Orange CT 06477 236 Boston Post Road, Orange, CT 06477			
Legal Services Information					
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.					
		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Services Provided by This Firm (describe fully)					
1	monthly accounting services, tax return preparation, cost report preparation	\$	42,119		
2		\$			
3		\$			
4		\$			
Charge for Services Provided		\$	42,119		
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.					
		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Legal Services Information					
Name of Legal Firm or Independent Attorney Green & Levine Murtha Cullina LLP/Abrams Fensterman Garrison, Levin-Epstein, Fitzgerald Pitrofti Withers Bergman LLP Chubb Insurance Companies, Kaimen, Escalera and McHale PC					
Telephone Number 860-677-7004 203-772-7700/516-328-2300 203-777-4425 203-789-1320 888-259-6445/860-493-0870		Address (No. & Street, City, State, Zip Code) 231 Farmington ave, Farmington, CT 06032 One Century Tower, 265 Church St, New Haven CT 06510 405 Orange St, New Haven CT 06510 157 Church St, New Haven, CT 06510 202A Hall's Mill Rd, PO box 1675, Whitehouse Station, NJ 08889/121 Oak St, suite 601, hartford, CT 06106			
Services Provided by This Firm (describe fully)					
1	general corporation matters, litigation	\$	35,157		
2	health care regulatory issues/COVID 19, compliance program refund	\$	15,580		
3	employees rights and workplace arbitration	\$	14,678		
4	debt collections, defense of Oxyair lawsuit/medial/reputational advice re COVID/contract drafting and review	\$	9,881		
5	accounts receivable claims	\$	10,592		
Charge for Services Provided		\$	85,888		
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.					
		<input checked="" type="radio"/> Yes <input type="radio"/> No			

Schedule of Resident Statistics (Cont'd)

Name of Facility Whispering Pines Rehabilitation and Nursing	License No. 2443	Report for Year Ended 9/30/2021	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	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	14		54		8				
Per Diem Rate									
a. One bed rm.	636.38								
b. Two bed rms.			281.06		410.71				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	5,821	5,821		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	6,199	6,199		
D. Total Physical Therapy Treatments	12,020	12,020		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	473	473		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	374	374		
D. Total Speech Therapy Treatments	847	847		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	6,252	6,252		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	5,964	5,964		
D. Total Occupational Therapy Treatments	12,216	12,216		

Report of Expenditures - Salaries & Wages

Name of Facility Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2021	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	157,574	2,374				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	354,952	12,187				
5. Dietary Service						
a. Head Dietitian	22,462	511				
b. Food Service Supervisor	70,067	2,134				
c. Dietary Workers	282,578	16,803				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	251,844	14,596				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	43,933	1,709				
b. Other Maintenance Workers						
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	54,325	2,488				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	237,877	3,050				
b. RN						
1. Direct Care	563,285	14,449				
2. Administrative**	87,853	2,298				
c. LPN						
1. Direct Care	901,363	38,163				
2. Administrative**						
d. Aides and Attendants	982,872	67,303				
e. Physical Therapists	244,445	5,006				
f. Speech Therapists	25,938	478				
g. Occupational Therapists	156,761	4,502				
h. Recreation Workers	91,365	3,999				
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	144,932	4,244				
n. Marketing						
o. Other (Specify) See Attached Schedule	58,967	3,013				
<i>A-13. Total Salary Expenditures</i>	4,733,392	199,308				

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

Name of Facility		License No.	Report for Year Ended		Page	of			
Whispering Pines Rehabilitation and Nursing Center		2443	9/30/2021		11	37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Michael Bartolotta	104,294			Business office manager	2,149	pg 10 A 4			
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).									
Diana Bartolotta	26,316			Business office manager asst.	826	pg 10 A 4			

* 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) Whispering Pines Rehabilitation and Nursing Center	License No. 2443		Report for Year Ended 9/30/2021		Page 12	of 37
	Salary Paid		Total Hours Worked	Line Where Claimed on Page 10		
Name	CCNH	RHNS			(Specify)	Fringe Benefits and/or Other Payments (describe fully)
Section III - Administrators***						
Terrence Brennan	107,259			pg 10a 2	Licensed Admin 7/2/18-6/27/21	1,585
Giovanna Griffin	50,314			pg 10a 2	Licensed Admin 5/18/21-current	789
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		
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	5,777	111				
3. Pharmacist	9,821	84				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,000	115				
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) P/S Podiatrists Consult Fee	27	1				
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	77,650	940				
2. Administrative***						
b. LPN						
1. Direct Care	63,226	1,261				
2. Administrative***						
c. Aides	190,978	5,794				
d. Other						
12. Other (Specify) See Attached Schedule	26,433	212				
B-13 Total Fees Paid in Lieu of Salaries	397,911	8,518				

* 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 Whispering Pines Rehabilitation and Nursing Center		License No. 2443	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management	dental	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy of CT LLC	prescription drugs	<input type="radio"/>	<input checked="" type="radio"/>		
Foremost Reahb of CT	PT/OT	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. A. Walaliyadda	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
PsychAssociates Group	Psychiatric	<input type="radio"/>	<input checked="" type="radio"/>		
AAA Nursing Care	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network LLC	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>		
Maureen Canil	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Consistent Compliance	Compliance Review	<input type="radio"/>	<input checked="" type="radio"/>		
Maxim Healthcare Services	RN/LPN	<input type="radio"/>	<input checked="" type="radio"/>		
Harmony Home Healthcare LLC	CNA	<input type="radio"/>	<input checked="" type="radio"/>		
Anna Nebrat	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Celtic Consulting LLC	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Podiatry Group	podiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
AR Solutions	accounts recievable temp help	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nursing Cen	2443	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 112,110	112,110			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 71,681	71,681			
4. Social Security (F.I.C.A.)	\$ 326,428	326,428			
5. Health Insurance	\$ 482,813	482,813			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 17,905	17,905			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 48,000	48,000			
d. Accounting and Auditing	\$ 42,119	42,119			
e. Legal (Services should be fully described on Page 7)	\$ 85,888	85,888			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 24,264	24,264			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 8,182	8,182			
2. Cellular Phones	\$ 1,098	1,098			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$ 55,793	55,793			
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 445,351	445,351			
Subtotal	\$ 1,721,632	1,721,632			

* 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)
Employee Benefits Other	\$ 9,935		
Uniform Allowance	\$ (5)		
Employee Background Screen	\$ 5,530		
Employee Drug Screen	\$ 479		
Staff Education	\$ 1,440		
Employee Meals	\$ 526		
Total	\$ 17,905	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,721,632	1,721,632		
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,450	1,450			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 15,389	15,389			
5. Education Expenses Related to Seminars and Conventions	\$ 912	912			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 8,889	8,889			
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	\$ 7,327	7,327			
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	\$ 3,274	3,274			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	5,630	5,630		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 5,586	5,586			
10. Contributions*** See Attached Schedule	\$ 2,100	2,100			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$ 651,000	651,000			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 516,619	516,619			
C-14 Total Administrative & General Expenditures	\$ 2,939,808	2,939,808			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising / Public Relations	\$ 7,327		
Total Other Advertising	\$ 7,327	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues and Membership Fees	\$ 5,630		
Total Dues	\$ 5,630	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations	\$ 2,100		
Total Contributions	\$ 2,100	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
P/S Office Staff	\$ 77,485		
Guaranteed Payments to Partner	\$ 240,000		
Administration	\$ 17,896		
Printing and Copy	\$ 1,604		
Other Professional Fees	\$ 13,000		
Computer Service	\$ 94,299		
Penalties Other	\$ 20,400		
Penalties-Int. W / H Tax	\$ 2,687		
P/S IT	\$ 32,370		
Bank Charges	\$ 16,879		
Total Other Administrative and General	\$ 516,619	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Whispering Pines Rehabilitation and Nursi	2443	9/30/2021	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
WP Management LLC, 38 Talmadge Ave, East Haven, CT 06512	77,485	operational management	page 16 M 12

* 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
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2021	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 200,492	200,492		
2. Non-Food Supplies	\$ 49,180	49,180		
3. Other (Specify) _____ Dietary Minor Equipment	\$ 119	119		
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)	\$ 249,791	249,791		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*	79,008	79,008		
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		License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nursing Center		2443	9/30/2021		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. \$	15,644	15,644		
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. \$	64,535	64,535		
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	80,179	80,179		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nursing Ce		2443	9/30/2021		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. \$	43,629	43,629		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C.	Other (<i>Specify</i>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	43,629	43,629		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from Partners Pharmacy	\$	154,647	154,647		
b.	Medicine Cabinet Drugs	\$	8,153	8,153		
c.	Medical and Therapeutic Supplies	\$	820	820		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	4,305	4,305		
f.	X-rays and Related Radiological Procedures***	\$	3,927	3,927		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	18,096	18,096		
i.	Recreation	\$	13,190	13,190		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	225,667	225,667		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	428,804	428,804		

* 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)
Enterals Equipment	\$ (1,864)		
I.V. Supplies	\$ 450		
Resident Telephone / Cable TV	\$ 9,980		
Social Service Supplies	\$ 5,369		
Patient Personal Needs	\$ 250		
Nursing Supplies	\$ 193,742		
Nursing Non Medical Supplies	\$ 11,011		
Nursing Equipment Rental	\$ 4,371		
Nursing Minor Equipment	\$ 1,363		
PT Supplies	\$ 995		
Total Other Resident Care	\$ 225,667	\$ -	\$ -

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

Name of Facility	Whispering Pines Rehabilitation and Nursing
License No.	2443
Report for Year Ended	9/30/2021
Page of	22 37

Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 66,358			
b. Heat	\$ 40,488			
c. Light & Power	\$ 98,652			
d. Water	\$ 68,486			
e. Equipment Lease (Provide detail on page 6)	\$ 7,213			
f. Other (itemize)	\$ 89,130			
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 370,327	370,327		
7. Depreciation (complete schedule page 23*)				
a. Land Improvements	\$			
b. Building & Building Improvements	\$ 188,645	188,645		
c. Non-Movable Equipment	\$			
d. Movable Equipment	\$ 113,139	113,139		
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 301,784	301,784		
8. Amortization (Complete att. Schedule Page 24*)				
a. Organization Expense	\$ 22,746	22,746		
b. Mortgage Expense	\$ 8,727	8,727		
c. Leasehold Improvements	\$			
d. Other (Specify)	\$			
*8e. Total Amortization Costs (8a + b + c + d)	\$ 31,473	31,473		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 652,893	652,893		
10. Property Taxes				
a. Real estate taxes paid by owner	\$ 155,660	155,660		
b. Real estate taxes paid by lessor	\$			
c. Personal property taxes	\$ 22,240	22,240		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,164,049	1,164,049		

* 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)
P/S Maintenance Labor	\$ 51,463		
P/S Repairs	\$ 7,687		
Sprinkler System Maint	\$ 6,992		
Waste Disposal	\$ 20,191		
Pest Control	\$ 2,797		
Total Other Repairs and Maintenance	\$ 89,130	\$ -	\$ -

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

Name of Facility		License No.		Report for Year Ended		Page	of
Whispering Pines Rehabilitation ar		2443		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	25,319	25,319	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	25,319	25,319	
14. Insurance							
a. Insurance on Property (buildings only)				\$	168,988	168,988	
b. Insurance on Automobiles				\$	4,319	4,319	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	15,829	15,829	
LIABILITY AND DO							
14d. Total Insurance Expenditures (14a + b + c)				\$	189,136	189,136	
15. Total All Expenditures (A-13 thru C-14)				\$	10,622,345	10,622,345	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	12g	Occupational Therapy	\$ 156,761	156,761		
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.	15	1c	Bad Debts	\$ 48,000	48,000		
10.	15	1d	Accounting	\$ 5,553	5,553		
10a.			Legal	\$ 8,985	8,985		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,098	1,098		
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.	16	16	Automobile Expense (e.g. personal use)	\$ 8,889	8,889		
18.	16	m3	Unallowable Advertising *	\$ 7,327	7,327		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 55,793	55,793		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 281,416	281,416		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 573,821	573,821		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	bank charges	\$ 16,879		
16	l2	staff party	\$ 1,450		
16	m13	guaranteed payments to partners	\$ 240,000		
16	m13	penalties	\$ 20,400		
16	m13	penalties	\$ 2,687		
Total Other A&G Adjustments			\$ 281,416	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Whispering Pines Rehabilitation and Nursing Center			2443	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 573,821	573,821		
Page 20 - Resident Care Supplies***							
27.	20	5a,b	Prescription Drugs	\$ 162,799	162,799		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 3,927	3,927		
30.	20	5h	Laboratory	\$ 18,096	18,096		
31.	20	5c,1	Medical Supplies	\$ 2,255	2,255		
32.	20	5e2	Oxygen (non emergency)	\$ 4,305	4,305		
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	\$ 25,319	25,319		
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)				\$ 790,523	790,523		

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

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	LOC interest and equip lease interest	\$ 25,319		
Total Other Adjustments			\$ 25,319	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nur	2443	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 7,993,171	7,993,171			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,809,819)	(2,809,819)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 1,480,281	1,480,281			
b. Medicare Room and Board Contractual Allowance **	\$ 1,613,899	1,613,899			
4. a. Private-Pay Residents and Other	\$ 598,158	598,158			
b. Private-Pay Room and Board Contractual Allowance **	\$ 2,980	2,980			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 98,941	98,941			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 37,196	37,196			
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	\$ 1,127,300	1,127,300			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 74,740	74,740			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 123,800	123,800			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 3,300	3,300			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,133,000	1,133,000			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 88,560	88,560			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ 25,976	25,976			
b. Other (Specify) - Non-Medicare	\$ (2,291,723)	(2,291,723)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,299,759	9,299,759			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 127,763	127,763			
V. Total Other Revenue (1 thru 8)	\$ 127,763	127,763			
VI. Total All Revenue (III +V)	\$ 9,427,522	9,427,522			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	I.V. Medicare "A"	\$ 1,425		
30 II 6a	Radiology Medicare "A"	\$ 1,962		
30 II 6a	Lab Medicare "A"	\$ 7,616		
30 II 6a	Lab Managed Care	\$ 6,604		
30 II 6a	Other Ancillary Medicare	\$ (1,427)		
30 II 6a	Ancillary Allowance Medicare	\$ 1,573		
30 II 6a	Ancillary Allowance State / M	\$ 49		
30 II 6a	Ancillary Allowance Managed C	\$ (47)		
30 II 6a	Ancillary Allowance Med. B	\$ 8,221		
Total Other Resident Revenue - Medicare		\$ 25,976	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	I.V. Managed Care	\$ (1,216,833)		
30 II 6b	Oxygen Self Pay	\$ (64,147)		
30 II 6b	Oxygen Other	\$ (149,362)		
30 II 6b	Radiology Managed Care	\$ (863,978)		
30 II 6b	Lab State / Medicaid	\$ 3,470		
30 II 6b	Lab Other	\$ 60		
30 II 6b	Other Ancillary Medicare Part	\$ (932)		
Total Other Resident Revenue		\$ (2,291,723)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Other Resident Revenue	\$ 25		
30 IV 8	Other Revenue	\$ 67,236		
30 IV 8	US HHS STIMULUS DEPOSIT	\$ 60,502		
Total Other Revenue		\$ 127,763	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nu	2443	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,692,994
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	718,154
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	9,516
5. Prepaid Expenses			\$	76,524
a. Unexpired Workers Comp. Insur	27,074			
b. Prepaid Medical Insurance	49,450			
c. Prepaid Other	(0)			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	830,906
Other Receivables	65,881			
Loans/Advances Employees	(814)			
Payroll tax refund ERC	765,839			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,328,094
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 6,200,150		\$	5,662,835
	Accum. Depreciation 537,316	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 1,088,917		\$	768,053
	Accum. Depreciation 320,864	Net		
7. Motor Vehicles	*Historical Cost 26,454		\$	19,250
	Accum. Depreciation 7,205	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
Fixed Assets Temp				
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	6,450,137

* 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
Whispering Pines Rehabilitation and N	2443	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	9,778,232
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	1,771,200
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)			\$	1,771,200
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	341,192		
	Accum. Depreciation	77,716	Net	\$ 263,476
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$ 670,207	
Name and Address		Amount	Loan Date	
		670,207		
7. Other Assets (<i>itemize</i>)			\$ 24,706	
Financing Costs		43,633		
Accum Amort Financing Costs		(18,927)		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	958,389
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	12,507,820

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

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G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing		2443	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	225,656
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
_____		_____	_____	_____	
_____		_____	_____	_____	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	69,356
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	4,093
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>)				\$	1,548
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	933,942

See Schedule				933,942	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,234,594

* 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 Whispering Pines Rehabilitation and Nursin		License No. 2443	Report for Year Ended 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,234,594	
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>)				\$ 2,503,843	

See Schedule		2,503,843			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,503,843	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,738,437	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and N	2443	9/30/2021	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	1,771,200
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	3,973,310
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			\$	5,744,510
B. Net Worth				
1. Owner's Capital			\$	833,111
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,386,583
6. Gain or Loss for Period			\$	(1,194,822)
	10/1/2020	thru	9/30/2021	
7. Total Net Worth			\$	3,024,872
C. Total Reserves and Net Worth			\$	8,769,382
D. Total Liabilities, Reserves, and Net Worth			\$	12,507,820

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H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nurs	2443	9/30/2021	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	961,072
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	9,427,522
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	10,622,344
D. Net Income or Deficit			\$	(1,194,822)
E. Balance			\$	(233,750)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
prior period adjustment				(127,961)
Non-recurring emergency COVID funding:				
Forgiveness of Debt -PPP				1,134,000
Employee retention credit				2,252,583
F-3. Total Additions			\$	3,258,622
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		09/30/21	\$	3,024,872

I. Preparer's/Reviewer's Certification

Name of Facility Whispering Pines Rehabilitation and	License No. 2443	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Elmer A Laydon CPA				
Address Address			Phone Number	
PO Box 945 Orange, Ct 06477			203-799-1040	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Elmer A Laydon CPA			203-799-1040	
Contact Email Address				
elaydon@laydoncpa.com				