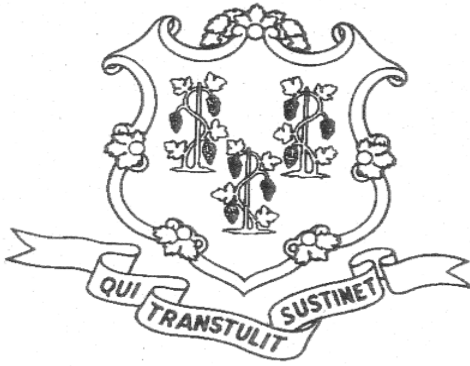


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2015

Name of Facility (as licensed) Whitney Center, Inc.	
Address (No. & Street, City, State, Zip Code) 200 Leeder Hill Drive, Hamden, CT 06517	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 985-C	RHNS	(Specify)	Medicare Provider 07-5290
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Medicaid Provider Numbers:	CCNH 209852	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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed) Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015	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, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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 B. Rambarose		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Whitney Center, Inc.		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 200 Leeder Hill Drive, Hamden, CT 06517				
Report Prepared By Anthony Candela		Phone Number 203-848-2661	Date 12/29/2015	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$ 144,009	144,009		
2. Laundry wages paid	\$ 18,923	18,923		
3. Housekeeping wages paid	\$ 43,756	43,756		
4. Nursing wages paid	\$ 490,009	490,009		
5. All other wages paid	\$ 236,999	236,999		
6. Total Wages Paid	\$ 933,696	933,696		
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 933,696	933,696		

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 203-281-6745	Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Whitney Center, Inc.		Address (No. & Street, City, State, Zip) 200 Leeder Hill Drive, Hamden, CT 06517		
License Numbers:	CCNH 985-C	RHNS	(Specify)	Medicare Provider No. 07-5290
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input 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
 Related Parties***

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015	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	%**				
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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 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.

In 1986, Whitney Center, Inc. requested and was approved for a change in the basis for allocating housekeeping costs. The change was approved by the State of CT, Department of Maintenance.

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 Whitney Center, Inc.			License No. 985-C			Report for Year Ended 9/30/2015		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input type="radio"/>							
							Total ***		

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

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Annual audit, review of cost reports, tax returns and consulting services	\$ 31,730
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 31,730

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

Yes No Administrative & General, PG 15, Line 1D

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Wiggan & Dana 2 Robinson & Cole 3 Pellegrino Law firm 4 5	Telephone Number 203-498-4384 860-275-8200 203-787-2225
---	--

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

1 One Century Tower, New Haven, CT
2 200 Trumbull St., Hartford, CT
3 475 Whitney Avenue, New Haven, CT
4
5

Services Provided by This Firm (*describe fully*)

1 Review contracts & agreements, employment issues	\$ 386
2 Bond Project	\$ 735
3 Property tax appeal	\$ 16,888
4	\$
5	\$
	Charge for Services Provided
	\$ 18,009

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

Yes No Adminstrative & General, PG 15, Line 1E

Schedule of Resident Statistics

Name of Facility Whitney Center, Inc.			License No. 985-C		Report for Year Ended 9/30/2015				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	118	59	59		118	59	59		118	59	59	
B. On last day of THIS report period	118	59	59		118	59	59		118	59	59	
2. Number of Residents												
A. As of midnight of PREVIOUS report period	80	40	40		80	40	40		80	40	40	
B. As of midnight of THIS report period	98	49	49		88	44	44		98	49	49	
3. Total Number of Days Care Provided During Period												
A. Medicare	1,874	937	937		1,384	692	692		490	245	245	
B. Medicaid (Conn.)	2,676	1,338	1,338		1,502	751	751		1,174	587	587	
C. Medicaid (other states)												
D. Private Pay	25,504	12,752	12,752		18,518	9,259	9,259		6,986	3,493	3,493	
E. State SSI for RCH												
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	30,054	15,027	15,027		21,404	10,702	10,702		8,650	4,325	4,325	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	30,054	15,027	15,027		21,404	10,702	10,702		8,650	4,325	4,325	

Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015	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	3		6		40				
Per Diem Rate									
a. One bed rm.	498.42		226.98		407.00				
b. Two bed rms.	528.42		225.98		443.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	4,687	4,687		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,835	1,835		
C. Other				
D. Total Physical Therapy Treatments	6,522	6,522		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	61	61		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	66	66		
C. Other				
D. Total Speech Therapy Treatments	127	127		

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	2,323	2,323		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,881	1,881		
C. Other				
D. Total Occupational Therapy Treatments	4,204	4,204		

Report of Expenditures - Salaries & Wages

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015	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)	126,686	1,100				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	122,003	2,166				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	392,283	15,705				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	148,680	6,129				
c. Dietary Workers	537,874	41,422				
6. Housekeeping Service						
a. Head Housekeeper	27,159	970				
b. Other Housekeeping Workers	133,533	10,080				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	3,230	71				
b. Other Maintenance Workers	50,869	1,463				
8. Laundry Service						
a. Supervisor	51,393	1,835				
b. Other Laundry Workers	32,253	2,629				
9. Barber and Beautician Services						
10. Protective Services	13,851	799				
11. Accounting Services						
a. Head Accountant	79,937	1,041				
b. Other Accountants	180,989	6,126				
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	192,343	4,179				
b. RN						
1. Direct Care	461,712	12,839				
2. Administrative**	241,408	6,340				
c. LPN						
1. Direct Care	198,495	6,286				
2. Administrative**						
d. Aides and Attendants	718,247	45,125				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	48,709	2,189				
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	63,341	2,086				
n. Marketing	111,436	4,093				
o. Other (Specify) See Attached Schedule	29,238	1,424				
<i>A-13. Total Salary Expenditures</i>	<i>3,965,669</i>	<i>176,097</i>				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Chaplain	\$ 15,413	523				
Bus Drivers	\$ 13,825	901				
Total	\$ 29,238	1,424	\$ -	-	\$ -	-

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	9/30/2015			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 B. Rambarose	126,686					1,100	A1			
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	9/30/2015			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 C. Joyce	122,003					2,166				
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	9/30/2015	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	14,925	409				
2. Dentist						
3. Pharmacist	3,180	540				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	147,570	2,429				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	68,578	455				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	5,165	35				
b. Other						
10. Occupational Therapist						
a. Resident Care	95,722	1,012				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	638	8				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	335,778	4,888				

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

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Center, Inc.	985-C	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 114,746	114,746		
2. Disability Insurance	\$ 21,344	21,344		
3. Unemployment Insurance	\$ 33,971	33,971		
4. Social Security (F.I.C.A.)	\$ 324,798	324,798		
5. Health Insurance	\$ 374,610	374,610		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 7,327	7,327		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 97,009	97,009		
8. Uniform Allowance	\$ 4,770	4,770		
9. Other (<i>Specify</i>) See Attached Schedule	\$ 12,883	12,883		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 31,730	31,730		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 18,009	18,009		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 16,594	16,594		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 7,524	7,524		
2. Cellular Phones	\$ 7,201	7,201		
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	\$ 1,072,516	1,072,516		

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

(Carry Subtotals forward to next page)

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

Whitney Center, Inc.
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Flexible Spending	\$ 444		
EAP/Occupational Health	\$ 8,082		
Tuition Assistance	\$ 4,357		
Total	\$ 12,883	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Center, Inc.	985-C	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,072,516	1,072,516		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 10,824	10,824			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 27,352	27,352			
4. Employee Travel	\$ 14,660	14,660			
5. Education Expenses Related to Seminars and Conventions	\$ 16,502	16,502			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 5,052	5,052			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$				
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,126	4,126			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,749	10,749			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 2,874	2,874			
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>)	\$ 173,799	173,799			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 11,431	11,431			
C-14 Total Administrative & General Expenditures	\$ 1,349,885	1,349,885			

* 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)
Total Other Advertising	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CANPFA	\$ 10,405		
Other	\$ 344		
Total Dues	\$ 10,749	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses & Fees	\$ 5,169		
Bank Charges	\$ 5,293		
Other Marketing	\$ 969		
Total Other Administrative and General	\$ 11,431	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015	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 9/30/2015	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 579,691	579,691		
2.	Non-Food Supplies	\$ 64,451	64,451		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) _____		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 644,142	644,142		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility Whitney Center, Inc.		License No. 985-C	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	15,238	15,238	
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. \$	23,106	23,106	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	38,344	38,344	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Whitney Center, Inc.	985-C	9/30/2015	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. \$	49,478	49,478		
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. \$	32,585	32,585		
c. Management Services*	\$				
d. Other (<i>Specify</i>)	\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	82,063	82,063		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Omnicare	\$	60,011	60,011		
b. Medicine Cabinet Drugs	\$	2,634	2,634		
c. Medical and Therapeutic Supplies	\$	77,213	77,213		
d. Ambulance/Limousine***	\$				
e. Oxygen					
1. For Emergency Use	\$	13,556	13,556		
2. Other***	\$	1,060	1,060		
f. X-rays and Related Radiological Procedures***	\$	2,882	2,882		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	2,504	2,504		
i. Recreation	\$	8,521	8,521		
j. Other (Specify)**** See Attached Schedule	\$				
5K. Total Resident Care Expenditures (5a - 5j)	\$	168,381	168,381		

* 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 9/30/2015				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
Krystal Kleer	598 Pomeroy Ave, Meriden, CT	<input type="radio"/>	<input checked="" type="radio"/>	Bottled water		1,260			16	M11
Accelerated Care Plus	13828 Collections Center Dr., Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>	Therapy Equipment Rental		14,259			16	M11
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

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

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

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	53,471	53,471			
b. Heat	\$	15,391	15,391			
c. Light & Power	\$	38,166	38,166			
d. Water	\$	12,894	12,894			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>) See Attached Schedule	\$					
6g. Total Maint. & Operating Expense (6a - 6f)	\$	119,922	119,922			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$	3,922	3,922			
b. Building & Building Improvements	\$	216,507	216,507			
c. Non-Movable Equipment	\$	17,959	17,959			
d. Movable Equipment	\$	102,735	102,735			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	341,123	341,123			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$	748,922	748,922			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	31,542	31,542			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,121,587	1,121,587			

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

Whitney Center, Inc.
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/24/2014	rewire nurse ststion	\$ 976	15	\$ 5
09/18/2015	Health Center rm 133 repaint	\$ 2,500	15	\$ 14
01/30/2015	Health Center painting project	\$ 8,000	15	\$ 44
03/15/2015	Health Center painting project	\$ 10,700	15	\$ 59
Total additions for Building Improvements		\$ 22,176		\$ 122 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

Total deletions for Non-Movable Equipment		\$ -		\$ -

**

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
03/27/2015	WANDERGARD ALARM	\$ 3,382	5	\$ 56
04/13/2015	WANDERGARD ALARM	\$ 3,382	5	\$ 56
10/07/2014	Install 3 Point of care Kiosks-Health Center	1863	5	31
09/08/2014	Point of careSoftware - License, training	428	5	7
09/15/2014	TV's - 3 for Health Center	539	5	9
04/15/2015	Bed - Health Center	1431	15	8
Total additions for Movable Equipment		\$ 11,025		\$ 167 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Whitney Center, Inc.			License No. 985-C		Report for Year Ended 9/30/2015			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 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed	10/01/11				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	59				
6. Square Footage	459,658				
7. Acquisition Cost					
a. Land					
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	720.00%				
d. Term of Mortgage (number of years)	33				
e. Amount of Principal Borrowed	89,895,000				
f. Principal balance outstanding as of _____					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whitney Center, Inc.		985-C	9/30/2015		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility Whitney Center, Inc.		License No. 985-C		Report for Year Ended 9/30/2015		Page 27	of 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)				\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 34,477	34,477		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 11,984	11,984		
2. Fire and Extended Coverage				\$ 28,487	28,487		
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 74,948	74,948		
15. Total All Expenditures (A-13 thru C-14)				\$ 7,900,719	7,900,719		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Whitney Center, Inc.			985-C	9/30/2015	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.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			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	9/30/2015	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.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$			

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

Whitney Center, Inc.
9/30/2015

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			\$ -	\$ -	\$ -

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	9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 504,216	504,216				
b. Medicaid Room and Board Contractual Allowance **	\$ (224,380)	(224,380)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 276,648	276,648				
b. Medicare Room and Board Contractual Allowance **	\$ 68,205	68,205				
4. a. Private-Pay Residents and Other	\$ 4,335,645	4,335,645				
b. Private-Pay Room and Board Contractual Allowance **	\$ (2,394,118)	(2,394,118)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 44,526	44,526				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 3,205	3,205				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 2,458	2,458				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 31,922	31,922				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 164,856	164,856				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 11,890	11,890				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 5,618	5,618				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 85	85				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 111,100	111,100				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 11,089	11,089				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 4,960	4,960				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 6,865	6,865				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 2,964,790	2,964,790				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$					
V. Total Other Revenue (1 thru 8)	\$					
VI. Total All Revenue (III +V)	\$ 2,964,790	2,964,790				

* 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)
	X-ray	\$ 468		
	Laboratory	\$ 3,851		
	EKG	\$ 641		
Total Other Resident Revenue - Medicare		\$ 4,960	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	X-ray	\$ 34		
	Laboratory	\$ 272		
	Other	\$ 6,559		
Total Other Resident Revenue		\$ 6,865	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Center, Inc.	985-C	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	740,035
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	758,133
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	438,650
4. Inventories			\$	127,020
5. Prepaid Expenses			\$	170,065
a. Insurance	108,915			
b. Software	43,185			
c. Other/Misc	17,965			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	786,337
Entrance Fee Escrow				
Restricted - Cultural Arts	25			
Restricted - Remembrance & Memorial	507,996			
Unreal Gain - Rem & Mem	278,316			
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,020,240
B. Fixed Assets				
1. Land			\$	496,222
2. Land Improvements	*Historical Cost	219,113	\$	60,925
	Accum. Depreciation	158,188	Net	
3. Buildings	*Historical Cost	95,383,979	\$	71,443,245
	Accum. Depreciation	23,940,734	Net	
4. Leasehold Improvements	*Historical Cost	18,878,623	\$	11,226,100
	Accum. Depreciation	7,652,523	Net	
5. Non-Movable Equipment	*Historical Cost	3,729,339	\$	1,499,821
	Accum. Depreciation	2,229,518	Net	
6. Movable Equipment	*Historical Cost	992,379	\$	133,155
	Accum. Depreciation	859,224	Net	
7. Motor Vehicles	*Historical Cost	231,784	\$	873
	Accum. Depreciation	230,911	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
B-10. Total Fixed Assets (Lines B1 thru 9)				
			\$	84,860,341

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Center, Inc.	985-C	9/30/2015	32	37
Account			Amount	
Total Brought Forward:			\$	87,880,581
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			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$	14,180,916
Trustee Held Funds	7,125,989			
Long Term Investments	2,284,246			
Deferred Financing and Marketing Costs	4,770,681			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	14,180,916
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	102,061,497

* 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 Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015		Page 34	of 37
Account				Amount	
Total Brought Forward:				3,033,887	
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>)					
				\$	100,605,739
LT Debt, Less Current Portion		49,625,848			
Deferred Income from Entry Fees		38,072,725			
Refundable Entry Fees		12,879,956			
Deposits on Apartments		27,210			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	100,605,739
C. Total All Liabilities (Lines A-13 + B-5)				\$	103,639,626

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	9/30/2015	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			\$	(1,578,129)
6. Gain or Loss for Period			\$	
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	(1,578,129)
C. Total Reserves and Net Worth			\$	(1,578,129)
D. Total Liabilities, Reserves, and Net Worth			\$	102,061,497

H. Changes in Total Net Worth

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015	Page 36	of 37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$		
D. Net Income or Deficit			\$		
E. Balance			\$		
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			\$		
09/30/15					

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input 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				
Anthony Candela				
Address Address			Phone Number	
200 Leeder Hill Drive, Hamden, CT 06517			203-848-2661	

Error Check

Level	Item	Reported as		
RHNS	Page 8 - Total Care Days which are reported as	15,027	is inconsistent with balance of	15,027
RHNS	Page 8 - Total Days which are reported as	15,027	is inconsistent with balance of	15,027
RHNS	Page 9 - Total Physical Therapy Treatments	-	is inconsistent with balance of	-
RHNS	Page 9 - Total Speech Therapy Treatments	-	is inconsistent with balance of	-
RHNS	Page 9 - Total Occupational Therapy Treatments	-	is inconsistent with balance of	-
RHNS	Please complete page 9 for PT Treatments	-	As PT Expense is reported as	-
RHNS	Please complete page 9 for ST Treatments	-	As ST Expense is reported as	-
RHNS	Please complete page 9 for OT Treatments	-	As OT Expense is reported as	-
RHNS	Page 10 - Total Salary Expenditures reported as	-	is inconsistent with balance of	-
RHNS	Page 10 - Total Salary Hours reported as	-	is inconsistent with balance of	-
RHNS	Page 10 - Administrator Compensation	-	is inconsistent with page 12 of	-
RHNS	Page 10 - Assistant Administrator Compensation	-	is inconsistent with page 12 of	-
RHNS	Page 13 - Total Fees Reported as	-	is inconsistent with balance of	-
RHNS	Page 13 - Total Fee Hours Reported as	-	is inconsistent with balance of	-
RHNS	Page 15 & 16 Total A&G Reported as	-	is inconsistent with balance of	-
RHNS	Page 18 - Total Dietary Expense Reported as	-	is inconsistent with balance of	-
RHNS	Page 19 - Total Laundry Expense Reported as	-	is inconsistent with balance of	-
RHNS	Page 20 - Total Housekeeping Expense	-	is inconsistent with balance of	-
RHNS	Page 20 - Total Resident Care Expense	-	is inconsistent with balance of	-
RHNS	Page 22 - Total Repairs and Maintenance Expense	-	is inconsistent with balance of	-
RHNS	Page 22 - Total Depreciation Expense	-	is inconsistent with balance of	-
RHNS	Page 22 - Total Amortization Expense	-	is inconsistent with balance of	-
RHNS	Page 22 - Total Property Expense	-	is inconsistent with balance of	-
RHNS	Page 26 - Total Building Interest Expense	-	is inconsistent with balance of	-
RHNS	Page 27 - Total Movable Equipment Interest	-	is inconsistent with balance of	-
RHNS	Page 27 - Total Interest Expense	-	is inconsistent with balance of	-
RHNS	Page 27 - Total Insurance Expense	-	is inconsistent with balance of	-
RHNS	Page 27 - Total Expenses	-	is inconsistent with balance of	-
RHNS	Page 30 - Total Resident Revenue	-	is inconsistent with balance of	-

Error Check

RHNS	Page 30 - Total Other Revenue	-	is inconsistent with balance of	-
RHNS	Page 30 - Total Revenue	-	is inconsistent with balance of	-
RHNS	Page 30 - Out of State Medicaid Revenue	-	Page 8 Out of State Days of	-
RHNS	Page 10 - Other Salaries	-	is Inconsistent with schedule	-
RHNS	Page 10 - Other Salary Hours	-	is Inconsistent with schedule	-
RHNS	Page 13 - Other Fees	-	is Inconsistent with schedule	-
RHNS	Page 13 - Other Fee Hours	-	is Inconsistent with schedule	-
RHNS	Page 15 - Other Employee Benefits	-	is Inconsistent with schedule	-
RHNS	Page 15 - Other Taxes	-	is Inconsistent with schedule	-
RHNS	Page 16 - Other Travel and Ent.	-	is Inconsistent with schedule	-
RHNS	Page 16 - Other Advertising	-	is Inconsistent with schedule	-
RHNS	Page 16 - Dues	-	is Inconsistent with schedule	-
RHNS	Page 16 - Other A&G	-	is Inconsistent with schedule	-
RHNS	Page 20 - Other Resident Revenue	-	is Inconsistent with schedule	-
RHNS	Page 22 - Other R&M	-	is Inconsistent with schedule	-
RHNS	Page 30 - Other Resident Revenue Medicare	-	is Inconsistent with schedule	-
RHNS	Page 30 - Other Resident Revenue	-	is Inconsistent with schedule	-
RHNS	Page 30 - Interest Income	-	is Inconsistent with schedule	-
RHNS	Page 30 - Other Revenue	-	is Inconsistent with schedule	-