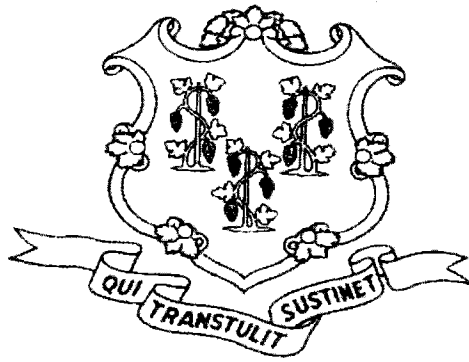


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as licensed) White Oak Manor Rest Home, LLC	
Address (No. & Street, City, State, Zip Code) 688 Main Street, North Southbury, CT 06488	
Type of Facility <input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH	RHNS	Residential Care Home 1489	Medicare Provider
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID 41489
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2018	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 White Oak Manor Rest Home, LLC [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Brian J. Cleary			Printed Name (Owner) James Cleary		
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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility White Oak Manor Rest Home, LLC		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 688 Main Street, North Southbury, CT 06488				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/26/2019	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

### General Information and Questionnaire

#### Type of Facility - Organization Structure

Phone No. of Facility 203-757-1228		Report for Year Ended 9/30/2018	Page 2	of 37
Name of Facility (as shown on license) White Oak Manor Rest Home, LLC		Address (No. & Street, City, State, Zip) 688 Main Street, North Southbury, CT 06488		
License Numbers:	CCNH	RHNS	Residential Care Home 1489	Medicare Provider No.
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No <input type="checkbox"/> If "Yes," explain fully.				
N/A				
<b>Administrator</b>				
Name of Administrator Brian J. Cleary		Nursing Home Administrator's License No.:		
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2018	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
White Oak Manor Rest Home, LLC	688 Main Street, North Southbury, CT 06488	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
James E. Cleary	688 Main Street, North Southbury, CT 06488	Member	1	
Names of Stockholders Owning at Least 10% of Shares				
James E. Cleary	688 Main Street, North Southbury, CT 06488	Member	1	





**General Information and Questionnaire**  
**Related Parties\***

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2018	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	%**				
White Oak Manor Realty, LLC	150 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Rental Real Estate	Pg. 22 / Line 9	22,560	22,560
James E. Cleary	150 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Loan	Pg. 34 / Line B3	36,742	36,742
Wolcott View Manor, Inc.	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Shares Property & GL Insurance Policy	Pg. 27 / Line 14a	9,144	9,144
Wolcott View Manor, Inc.	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Shares Workers Comp Insurance Policy	Pg. 15 / Line 1a1	4,028	4,028
Wolcott View Manor, Inc.	50 Beach Road, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Loan	Pg. 34 / Line B3	33,714	33,714
Lurleen Dos Santos	152 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Loan	Pg. 32 / Line D6	42,029	42,029
White Oak Manor Realty, LLC	150 East Street, Wolcott, CT 06716	<input type="radio"/>	<input checked="" type="radio"/>		Accrued Rent	Pg. 33 / Line A12	250,938	250,938
Brian Cleary	1132 Meridien Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Employee Comp - Administrator	Pg. 10 / Line A2	19,080	33,714
Meridian Manor	1132 Meridien Road, Waterbury, CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		Loan	Pg. 32 / Line D6	25,000	25,000

\* Use additional sheets if necessary.

\*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

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

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

Name of Facility White Oak Manor Rest Home, LLC			License No. 1489		Report for Year Ended 9/30/2018		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 checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ? <span style="margin-left: 100px;"><input type="radio"/> Yes</span> <span style="margin-left: 100px;"><input checked="" type="radio"/> No</span> <span style="float: right;"><b>Total ***</b></span>								

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

\*\* Attach copies of newly acquired leases.

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

**General Information and Questionnaire  
Accounting Basis**

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2018	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.

N/A

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

1 Advisory Reimbursement Consulting, Cost Report Prep, Tax Return	\$ 7,416
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 7,416

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 2 3 4 5	Telephone Number
---	------------------

Address (*No. & Street, City, State, Zip Code*)  
 1  
 2  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1	\$
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1e

### Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page		of	
White Oak Manor Rest Home, LLC		1489			9/30/2018				8		37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	16			16	16			16	16			16
B. On last day of THIS report period	16			16	16			16	16			16
2. Number of Residents												
A. As of midnight of PREVIOUS report period	12			12	12			12	14			14
B. As of midnight of THIS report period	9			9	14			14	9			9
3. Total Number of Days Care Provided During Period												
A. Medicare												
B. Medicaid (Conn.)												
C. Medicaid (other states)												
D. Private Pay	697			697	519			519	178			178
E. State SSI for RCH	3,514			3,514	2,663			2,663	851			851
F. Other (Specify)												
G. Total Care Days During Period (3A thru F)	4,211			4,211	3,182			3,182	1,029			1,029
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. <b>Total Resident Days (3G + 4A + 4B)</b>	4,211			4,211	3,182			3,182	1,029			1,029

**Schedule of Resident Statistics (Cont'd)**

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2018	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 (1)	RHNS (2)	Residential Care Home (3)	Lost			Gained			CCNH	RHNS	Residential Care Home	
				(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	Residential Care Home
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR
No. of Residents							2	7	
Per Diem Rate									
a. One bed rm.							76.00	59.21	
b. Two bed rms.							70.00	59.21	
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

- A. Medicare - Part B
- B. Medicaid (Exclusive of Part B)
  - 1. Maintenance Treatments
  - 2. Restorative Treatments
- C. Other
- D. **Total Physical Therapy Treatments**

TOTAL	CCNH	RHNS	Residential Care Home

8. Total Number of Speech Therapy Treatments

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

TOTAL	CCNH	RHNS	Residential Care Home

9. Total Number of Occupational Therapy Treatments

- A. Medicare - Part B
- B. Medicaid (Exclusive of Part B)
  - 1. Maintenance Treatments
  - 2. Restorative Treatments
- C. Other
- D. **Total Occupational Therapy Treatments**

TOTAL	CCNH	RHNS	Residential Care Home

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
White Oak Manor Rest Home, LLC	1489	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)					19,080	424
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					7,950	318
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers					25,499	1,619
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers					15,514	979
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					903	54
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers					6,104	440
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses						
b. RN						
1. Direct Care						
2. Administrative**						
c. LPN						
1. Direct Care						
2. Administrative**						
d. Aides and Attendants					72,055	4,745
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers					925	67
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management						
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>					148,030	8,646

\* 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	
White Oak Manor Rest Home, LLC			1489	9/30/2018				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	Residential Care Home							
<b>Section I - Operators/Owners</b>										
James E. Cleary			None			None	N/A	Wolcott View Manor, Inc.	1,920	129,836
								Meridian Manor Corp	None	None
<b>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).</b>										

\* 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	
White Oak Manor Rest Home, LLC			1489		9/30/2018			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	Residential Care Home							
<b>Section III - Administrators***</b>										
Brian Cleary			19,080		Administrator	424	A2	Wolcott View Manor, Inc.	312	23,400
								Meridian Manor Corp	2,133	76,795
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
White Oak Manor Rest Home, LLC	1489	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)						
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>						

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.



**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2018	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 4,028			4,028
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 2,521			2,521
4. Social Security (F.I.C.A.)	\$ 11,137			11,137
5. Health Insurance	\$ 7,809			7,809
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 7,416			7,416
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 1,334			1,334
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 2,383			2,383
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 308			308
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	\$			
<b>Subtotal</b>	\$ 36,936			36,936

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

(Carry Subtotals forward to next page)

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

White Oak Manor Rest Home, LLC  
9/30/2018

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	Residential Care Home
			0
<b>Total</b>	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH	RHNS	Residential Care Home
			0
<b>Total</b>	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2018	16	37
Item	Total	CCNH	RHNS	Residential Care Home
<b>Subtotals Brought Forward:</b>	36,936			36,936
<b>I. Travel and Entertainment</b>				
1. Resident Travel and Entertainment \$				
2. Holiday Parties for Staff \$				
3. Gifts to Staff and Residents \$				
4. Employee Travel \$				
5. Education Expenses Related to Seminars and Conventions \$	(483)			(483)
6. Automobile Expense (not purchase or depreciation) \$				
7. Other (Specify) See Attached Schedule \$				
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted (all such expenses) \$				
2. Advertising Telephone Directory (all such expenses)*** \$	714			714
3. Advertising Other (Specify)*** See Attached Schedule \$				
4. Fund-Raising*** \$				
5. Medical Records \$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$				
7. Postage \$				
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule \$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$				
9. Subscriptions \$				
10. Contributions*** See Attached Schedule \$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual) \$	4,751			4,751
12. Administrative Management Services** \$				
13. Other (Specify) See Attached Schedule \$	1,965			1,965
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 43,883			43,883

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Residential Care Home
			0
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
			0
<b>Total Other Advertising</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
			0
<b>Total Dues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
			0
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
			0
Bank Service Charges			\$ 190
Background Checks			16
Licenses & Permits			460
Change in Inventory			50
Interest Expense			1,249
<b>Total Other Administrative and General</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,965</b>



**Schedule C-1 - Management Services\***

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2018	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 #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
White Oak Manor Rest Home, LLC		1489	9/30/2018		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 29,159				29,159
2.	Non-Food Supplies	\$ 1,421				1,421
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) _____		\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 30,580</b>				<b>30,580</b>
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
I. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
L. Is any revenue collected from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
O. Is any revenue collected from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility White Oak Manor Rest Home, LLC		License No. 1489	Report for Year Ended 9/30/2018	Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	761		761
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
		Amt. \$			
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
		Amt. \$			
4.	Repair and/or purchase of linens.***	Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Laundry Purchased Service		\$	4,728		4,728
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>5,489</b>		<b>5,489</b>
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.

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

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

Name of Facility		License No.	Report for Year Ended	Page	of	
White Oak Manor Rest Home, LLC		1489	9/30/2018	20	37	
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	4,601			4,601
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> )			\$			
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>			\$ 4,601			4,601
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy		\$			
	2. Purchased from		\$			
b.	Medicine Cabinet Drugs		\$			
c.	Medical and Therapeutic Supplies		\$			
d.	Ambulance/Limousine***		\$			
e.	Oxygen					
	1. For Emergency Use		\$			
	2. Other***		\$			
f.	X-rays and Related Radiological Procedures***		\$			
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
h.	Laboratory***		\$			
i.	Recreation		\$ 3,479			3,479
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other ( <i>Specify</i> )**** See Attached Schedule		\$			
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>			\$ 3,479			3,479

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

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

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

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



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

Name of Facility White Oak Manor Rest Home, LLC		License No. 1489		Report for Year Ended 9/30/2018		Page 21		of 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	Residential Care Home	Pg	Line
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2018			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 5,843				5,843	
b. Heat	\$ 10,438				10,438	
c. Light & Power	\$ 8,031				8,031	
d. Water	\$ 504				504	
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 11,820				11,820	
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 36,636</b>				<b>36,636</b>	
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 326				326	
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 755				755	
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 1,081</b>				<b>1,081</b>	
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 4,665				4,665	
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 4,665</b>				<b>4,665</b>	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 22,560				22,560	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 19,876				19,876	
c. Personal property taxes	\$ 1,137				1,137	
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 49,319</b>				<b>49,319</b>	

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

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	Residential Care Home
			0
Maintenance - Equipment			\$ 6,598
Maintenance - Grounds			2,999
Maintenance - Waste Removal			2,223
<b>Total Other Repairs and Maintenance</b>	\$ -	\$ -	\$ 11,820

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### Depreciation Schedule

Name of Facility White Oak Manor Rest Home, LLC			License No. 1489		Report for Year Ended 9/30/2018			Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>											
1. Acquired prior to this report period	12,741		12,741	9,397	S/L	Various	326				
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
<b>A-4. Subtotal</b>								326			
<b>B. Building and Building Improvements</b>											
1. Acquired prior to this report period	33,171		33,171	33,171	S/L	Various					
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
<b>B-4. Subtotal</b>											
<b>C. Non-Movable Equipment</b>											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
<b>C-4. Subtotal</b>											
	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year							
<b>D. Movable Equipment</b>											
1. Motor Vehicles (Specify name, model and year of each vehicle)											
a.											
b.											
c.											
d.											
2. Movable Equipment											
a. Acquired prior to this report period			Var	Var	11,565	11,565	9,009	S/L	Various	755	
b. Disposals (attach schedule)											
c. Acquired during this report period (attach schedule)											
<b>D-3. Subtotal</b>											755
<b>E. Total Depreciation</b>											1,081

White Oak Manor Rest Home, LLC  
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
White Oak Manor Rest Home, LLC			1489		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	Various	150,078	110,831	S/L	Var	4,665	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									4,665
<b>D. Total Amortization</b>									4,665

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>										
12	REPLACEMENT	4/10/2006	SL	39	3,500	90	1,029	90	1,119	2,381
47	IMPROVEMENT	9/30/1972	SL	10	1,099	-	1,099	-	1,099	-
48	IMPROVEMENT	9/30/1973	SL	10	963	-	963	-	963	-
49	IMPROVEMENT	9/30/1974	SL	10	980	-	980	-	980	-
50	IMPROVEMENT	9/30/1978	SL	8	6,804	-	6,804	-	6,804	-
51	SPRINKLER SY	9/30/1978	SL	8	446	-	446	-	446	-
52	ADDITIONAL S	9/30/1979	SL	8	1,747	-	1,747	-	1,747	-
53	IMPROV TO CA	9/30/1979	SL	8	9,435	-	9,435	-	9,435	-
54	IMPROVMENTS	9/30/1980	SL	8	2,536	-	2,536	-	2,536	-
55	FIRELITE ALAR	12/7/1984	SL	20	1,889	-	1,889	-	1,889	-
56	FIRE ALARM S	11/15/1986	SL	25	12,685	-	12,685	-	12,685	-
13	PORCHES	4/16/1987	SL	10	5,080	-	5,080	-	5,080	-
14	GENERATOR	9/8/1989	SL	30	23,000	767	21,531	767	22,298	702
15	SWITCHBOARD	12/7/1989	SL	7	1,378	-	1,378	-	1,378	-
16	FURNACE	10/6/1990	SL	30	990	33	891	33	924	66
17	ADDITION TO G	10/1/1991	SL	30	4,255	142	3,688	142	3,830	425
18	ROOF	11/30/1993	SL	30	7,750	258	6,157	258	6,415	1,335
19	IMPROVEMENT	4/1/1994	SL	30	3,145	105	2,464	105	2,569	576
20	GENERATOR	9/2/1994	SL	30	620	21	477	21	498	122
21	PLUMBING IMP	9/2/1994	SL	30	491	16	378	16	394	98
22	GUTTER IMPRO	9/15/1996	SL	30	1,200	40	843	40	883	317
23	PLUMBING IMP	3/15/1996	SL	30	3,145	105	2,263	105	2,368	777
24	FURNACE	1/13/1997	SL	15	1,286	-	1,286	-	1,286	-
25	FURNACE	1/13/1997	SL	15	3,560	-	3,560	-	3,560	-
26	CARPET	11/9/1999	SL	7	1,650	-	1,650	-	1,650	-
28	NEW WINDOW	6/20/2001	SL	30	3,755	125	2,034	125	2,159	1,596
30	REBUILT CHIM	6/21/2001	SL	30	2,544	85	1,378	85	1,463	1,081
31	WINDOWS	7/3/2003	SL	30	2,650	88	1,258	88	1,346	1,304
39	DRY PIPE VALV	9/21/2007	SL	15	3,668	245	2,476	245	2,721	947
60	PAINTING AND	9/4/2007	SL	15	5,300	353	3,577	353	3,930	1,370
40	NEW WATER S	6/6/2007	SL	7	-	-	-	-	-	-
61	GENERATOR R	6/17/2011	SL	20	3,919	196	1,225	196	1,421	2,498
43	CHIMNEY	12/20/2012	SL	15	4,786	319	1,515	319	1,834	2,951
62	CHIMNEY (TAL	12/20/2012	SL	15	4,998	333	1,583	333	1,916	3,083
3	ROTH OIL TAN	2/4/2014	SL	15	2,600	173	635	173	808	1,792
1	CARPENTING -	5/30/2014	SL	7	6,227	890	2,966	890	3,856	2,371
2014CR						-	569	-	569	(569)
66	BATHROOM FLOOR &	11/1/2015	SL	39	6,700	172	329	172	501	6,199
63	Alarm System Upgrade	6/20/2017	SL	39	3,297	27	27	109	136	3,161
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>150,078</b>	<b>4,583</b>	<b>110,830</b>	<b>4,665</b>	<b>115,495</b>	<b>34,583</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>207,555</b>	<b>5,664</b>	<b>162,408</b>	<b>5,746</b>	<b>168,154</b>	<b>39,401</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>174,385</b>			<b>5,746</b>	<b>134,413</b>	<b>39,972</b>
<b>VARIANCE</b>					<b>33,170</b>	<b>5,664</b>	<b>162,408</b>	<b>-</b>	<b>33,741</b>	<b>(571)</b>
<b>VARIANCE DETAIL</b>										
<b>(LESS) BUILDING (NOT ON BOOKS)</b>					<b>(33,171)</b>				<b>(33,171)</b>	<b>-</b>
<b>(LESS) 2014 CR ROLL FORWARD</b>									<b>(569)</b>	<b>569</b>
<b>ROUNDING</b>									<b>(1)</b>	<b>2</b>
<b>REVISED VARIANCE</b>					<b>0</b>	<b>5,664</b>	<b>162,408</b>	<b>-</b>	<b>(0)</b>	<b>0</b>

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

System No.	Description	Date In Service	Method	Life	Historical Cost	2017 Deprec.	2017 A/D	2018 Deprec.	2018 A/D	NRV
<b>BUILDING</b>										
46	Building	6/15/1964	SL	30	33,171	-	33,171	-	33,171	-
<b>TOTAL BUILDING</b>					<u>33,171</u>	<u>-</u>	<u>33,171</u>	<u>-</u>	<u>33,171</u>	<u>-</u>
<b>LAND IMPROVEMENTS</b>										
27	DRIVEWAY	11/9/1999	SL	15	4,849	-	4,849	-	4,849	-
29	DRIVEWAY (ADDITION)	10/1/2000	SL	10	3,000	-	3,000	-	3,000	-
44	SIDEWALK & PARKING LOT	12/20/2012	SL	15	4,892	326	1,549	326	1,875	3,017
<b>TOTAL LAND IMPROVEMENTS</b>					<u>12,741</u>	<u>326</u>	<u>9,398</u>	<u>326</u>	<u>9,724</u>	<u>3,017</u>
<b>EQUIPMENT</b>										
4	CARPET (REMO)	6/10/1996	SL	5	2,000	-	2,000	-	2,000	-
5	DRYER	8/14/1998	SL	10	458	-	458	-	458	-
6	2 CHAIRS	2/15/2000	SL	10	402	-	402	-	402	-
7	FURNITURE	2/22/2000	SL	10	698	-	698	-	698	-
8	TELEVISION SE	11/21/2000	SL	10	230	-	230	-	230	-
9	MICROWAVE &	6/18/2001	SL	10	381	-	381	-	381	-
10	MEAT SLICER	6/20/2001	SL	10	742	-	742	-	742	-
11	BED & MATTRE	6/27/2001	SL	10	413	-	413	-	413	-
57	REFRIGERATO	6/15/1967	SL	8	180	-	180	-	180	-
32	FREEZER	9/22/2006	SL	5	-	-	-	-	-	-
58	CALL SYSTEM	6/8/1980	SL	10	1,153	-	1,153	-	1,153	-
59	PUMP	5/1/1978	SL	8	260	-	260	-	260	-
33	6 MATTRESSES	1/30/2006	SL	5	-	-	-	-	-	-
34	WASHER	3/30/2006	SL	5	-	-	-	-	-	-
35	2 CHAIRS(REM	12/11/1997	DDB	5	275	-	275	-	275	-
36	FREEZER PART	5/29/2001	DDB	5	200	-	200	-	200	-
37	MEAT SLICER	5/29/2001	DDB	5	200	-	200	-	200	-
38	REFRIGERATO	5/29/2001	DDB	5	200	-	200	-	200	-
41	FURNITURE	3/12/2011	SL	0	-	-	-	-	-	-
42	CHAIRS (DIREC	8/15/2011	SL	0	-	-	-	-	-	-
45	WHIRLPOOL P	3/13/2013	SL	0	-	-	-	-	-	-
2	WASHING MACHINE	5/14/2014	SL	0	-	-	-	-	-	-
64	WHIRLPOOL REFRIGERATOR	11/1/2015	SL	5	318	64	122	64	186	132
65	MAINT. EQUIPMENT	2/25/2016	SL	5	3,455	691	1,094	691	1,785	1,670
<b>TOTAL EQUIPMENT</b>					<u>11,565</u>	<u>755</u>	<u>9,009</u>	<u>755</u>	<u>9,764</u>	<u>1,802</u>

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

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2018	Page 25	of 37
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**11. Property Questionnaire**

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*  Yes  No If "Yes," complete Part B. If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total
1. Date Land Purchased	
2. Date Structure Completed	Unknown
3. If NOT Original Owner, Date of Purchase	
4. Date of Initial Licensure	
5. Total Licensed Bed Capacity	16
6. Square Footage	4,549
7. Acquisition Cost	
a. Land	4,950
b. Building	33,171

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

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

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

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
White Oak Manor Rest Home, LLC		1489	9/30/2018			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense (A1 - A4 + B5)</b>		\$					

(Carry Subtotals forward to next page)



**Annual Report of Long-Term Care Facility**

CSP-27 Rev. 6/95

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

Name of Facility		License No.		Report for Year Ended		Page	of
White Oak Manor Rest Home, LLC		1489		9/30/2018		27	37
Item				Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 9,144			9,144
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 9,144			9,144
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 331,161			331,161

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC				1489	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 714			714
19.	15	lj	Income Tax / Corporate Business Tax	\$ 58			58
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 1,489			1,489
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 2,261			2,261

(Carry Subtotal forward to next page)

\* All except "Help Wanted".

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



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

Name of Facility				License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC				1489	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 2,261			2,261
<b>Page 20 - Resident Care Supplies***</b>							
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	\$			
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.	Var	Var	Rental of Building Space or Rooms	\$ 13,632			13,632
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 15,893			15,893

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

White Oak Manor Rest Home, LLC  
 9/30/2018

**Schedule of Other Ancillary Costs**

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

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**White Oak Manor Rest Home**  
**Third Floor Rental Income Disallowance**  
**September 30, 2018**

Page	Line	Expense Description	Total Expense	Rental Alloc. 24.3143%	Resident Care
22	6a	Repairs & Maintenance	5,843	1,421	4,422
22	6b	Heat	10,438	2,538	7,900
22	6c	Light & Power	8,031	1,953	6,078
22	6d	Water	504	123	381
22	6f	Waste Removal	2,223	541	1,682
27	14a	Insurance	9,144	2,223	6,921
22	10b	Taxes - Property	19,876	4,833	15,043
<b>Total Rental Disallowance</b>				<b>13,632</b>	

Square Footage Allocation:

	Square Feet	Allocation
First Floor	1,850	40.6740%
Second Floor	1,593	35.0117%
Third Floor (Rental)	1,106	24.3143%
<b>Total</b>	<b>4,549</b>	<b>100.00%</b>

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2018			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 251,889			251,889		
b. Medicaid Room and Board Contractual Allowance **	\$ (18,860)			(18,860)		
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$					
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 28,591			28,591		
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$					
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$					
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$					
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$					
b. Other ( <i>Specify</i> ) - Non-Medicare	\$					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 261,620			261,620		
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$ 18,200			18,200		
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> )	\$					
<b>V. Total Other Revenue</b> (I thru 8)	\$ 18,200			18,200		
<b>VI. Total All Revenue</b> (III + V)	\$ 279,820			279,820		

\* 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.





### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	23,029
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	1,317
5. Prepaid Expenses			\$	5,839
a. Prepaid Insurance	5,839			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	30,185
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost	12,741	\$	3,018
	Accum. Depreciation	9,723		Net
3. Buildings	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
4. Leasehold Improvements	*Historical Cost	150,078	\$	34,582
	Accum. Depreciation	115,496		Net
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
6. Movable Equipment	*Historical Cost	11,565	\$	1,801
	Accum. Depreciation	9,764		Net
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	571
F/S vs C/R NBV	571			
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	39,972

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

(Carry Total forward to next page)

### G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	70,157
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
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> )			\$	67,029
Name and Address		Amount	Loan Date	
Employee / Meridian Manor		67,029		
7. Other Assets ( <i>itemize</i> )			\$	
_____			\$	
See Schedule			\$	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	67,029
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	137,186

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

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC		1489	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	7,263
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> )				\$	2,292
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	253
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	250
12. Other Current Liabilities ( <i>itemize</i> )				\$	258,011
Accrued Real Estate Taxes		7,073			
Accrued Rent		250,938			
_____					
See Schedule					
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	268,069

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

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility White Oak Manor Rest Home, LLC		License No. 1489	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				268,069	
<b>Liabilities (cont'd)</b>					
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> )				\$ 70,456	
Name and Address of Lender	Amount	Loan Date			
James Cleary	36,742				
Wolcott View Manor	33,714				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 11,453	
Due to Dept. of Social Services		11,453			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 81,909	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 349,978	



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

Name of Facility	License No.	Report for Year Ended	Page	of
White Oak Manor Rest Home, LLC	1489	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	781
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(162,232)
6. Gain or Loss for Period			\$	(51,341)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	(212,792)
<b>C. Total Reserves and Net Worth</b>			\$	(212,792)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	137,186


**Annual Report of Long-Term Care Facility**

**H. Changes in Total Net Worth**

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2018	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(161,451)
B. Total Revenue (From Statement of Revenue Page 30)			\$	279,820
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	331,161
D. Net Income or Deficit			\$	(51,341)
E. Balance			\$	(212,792)
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. <b>Balance at End of Period</b>			\$	(212,792)



### I. Preparer's/Reviewer's Certification

Name of Facility White Oak Manor Rest Home, LLC	License No. 1489	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/31/19		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Samantha Gallagher		Phone Number 203-757-1228 ; 118		
Annual Report Contact Email Address sgallagher@meridianmanorhc.com				