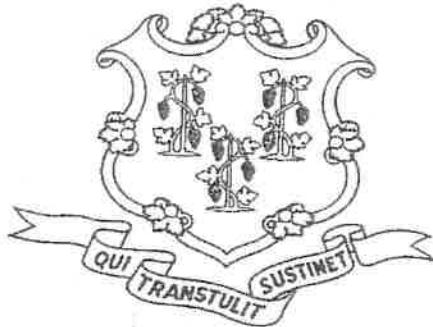


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	
Address (No. & Street, City, State, Zip Code) 2798 Whitney Avenue, Hamden, CT 06518	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2411	RHNS	(Specify)	Medicare Provider 07-5246
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
----------------------------	------	------	---------

For Department Use Only

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

General Information

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Whitney Manor Operating Company, LLC [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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.

(a) Subject to Desk Audit review

Signed (Administrator)	Date	Signed (Owner)	Date
Printed Name (Administrator) Michael Fiore		Printed Name (Owner)	
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /
Address of Notary Public			

(Notary Seal)

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-1A Rev. 6/95

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Whitney Manor Operating Company, LLC	Period Covered:		From 10/1/2021	To 9/30/2022
Address of Facility 2798 Whitney Avenue, Hamden, CT 06518				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/9/2023		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

	Phone No. of Facility 203-288-6230	Report for Year Ended 9/30/2022	Page 2
Name of Facility (as shown on license) Whitney Manor Operating Company, LLC		Address (No. & Street, City, State, Zip) 2798 Whitney Avenue, Hamden, CT 06518	
License Numbers:	CCNH 2411	RHNS	(Specify)
Type of Facility (Check appropriate box(es))			
<input checked="" 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)			
Type of Ownership (Check appropriate box)			
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust			
If this facility opened or closed during report year provide:		Date Opened	Date Closed
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes <input checked="" type="radio"/> No	If "Yes," explain fully.
Administrator			
Name of Administrator Michael Fiore		Nursing Home Administrator's License No.:	876
Other Operators/Owners who are assistant administrators (full or part time) of this facility.			
Name		License No.:	

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3 Rev. 10/2005

General Information and Questionnaire Partners/Members

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3A Rev. 10/2005

General Information and Questionnaire

Corporate Owners

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022	Page 3A	of 37
--	---------------------	------------------------------------	------------	----------

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation N/A	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers N/A	Business Address	Title	No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares N/A			

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2022	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022	Page 4	of 37
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> 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? <input type="radio"/> Yes <input type="radio"/> No				
If "Yes," provide the following information:				
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties Yes <input type="radio"/> No <input checked="" type="radio"/> %**	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>	Loan Interest	Pg. 34/ Line B3 N/A N/A
King David Int'l. Realty Corp	1329A North Ave Suite #101, New Rochelle, NY 10804	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>	Loan interest	Pg. 33/ Line A12 N/A N/A
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>	Rental of Property	Page 22/ Line 9 902,907 830,935
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>	Real Estate Taxes	Page 22, Line 10B 132,154 132,154
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>	Building and Equipment Depreciation	Page 22, Lines 7B 263,226 263,226
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>		
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>		
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>		
		<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>		

* Use additional sheets if necessary.

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-5 Rev. 9/2002

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022	Page 5	of 37
--	---------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "No," explain fully why such allocation was not made.
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.			
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)			
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.			

General Information and Questionnaire Leases (Excluding Real Property)

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

Is a Mileage Log Book Maintained for All Leased Vehicles?

Yes No

Total ***

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire
Accounting Basis

Name of Facility Whitney Manor Operating Company	License No. 2411	Report for Year Ended 9/30/2022	Page 7	of 37
---	---------------------	------------------------------------	-----------	----------

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 Solomon Hirsch, CPA P.C. 3 Madison Specs, LLC 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive New Haven CT 06511 14 Joan Lane Monsey NY 1052 1125 Ocean Ave, Lakewood, NJ 08701
--	---

Services Provided by This Firm (*describe fully*)

1 Advisory/Cost Reports	\$ 8,000
2 Tax Prep/Audit Fees	\$ 15,544
3 Cost Segregation Study	\$ 7,500
4	\$
	Charge for Services Provided \$ 31,044

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 See Attached 2 3 4 5	Telephone Number See Attached
--	----------------------------------

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

1 See Attached	\$ 59,942
2	\$
3	\$
4	\$
5	\$

Services Provided by This Firm (*describe fully*)

1 See Attached(\$30,049 Disallowed on Pg 28)	\$ 59,942
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 59,942

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

General Information and Questionnaire
Accounting Basis

Name of Facility Whitney Manor Operating Company	License No. 2411	Report for Year Ended 9/30/2022	Page 7a	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No <small>If "No," explain.</small>				
0				
Independent Accounting Firm				
Name of Accounting Firm 1 2 3 4 5	Address (No. & Street, City, State, Zip Code)			
Services Provided by This Firm (describe fully)				
1 2 3 4 5	\$			
	\$ 0			
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No [Page 15, Line 1d]				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Bercham Moses 2 MT Hawley Ins, Dept 3350 3 New Haven Probate Court 4 Lichtenman Law Firm 5 Schwartz Sladkus Reich Greenberg Atlas LLP 6 Wiggin And Dana 7 Timothy S. Wall 8 Brouse McDowell 9 Carlton Fields 10 Dombroski Hillis LLC 11 Emmet, Marvin, & Martin, LLP 12 Lewis Brisbois Bisgaard & Smith, LLP 13 Lori Griffin 14 TCORS Capitol Group, LLC	Telephone Number 203-783-1200 309-692-1000 203-946-4880 212-581-1001 212-743-7000 203-498-4400 203-265-7173 330-525-5711 860-392-5000 203-624-9096 212-238-3000 860-748-4806 860-541-6438			
Address (No. & Street, City, State, Zip Code) 1 75 Broad Street Milford CT 06460 2 9025 N Lindbergh Dr, Peoria, IL 61615 3 1st Floor, 200 Orange St Rm 101, New Haven, CT 0651c 4 11 E 44th St Suite 501, New York, NY 10017 5 444 Madison Ave 6th floor, New York, NY 10022 6 One Century Tower, 265 Church St, New Haven, CT 06510 7 PO Box 297, Wallingford, CT 06492 8 AES Business Campus, Akron, Ohio 9 1 State St Suite 1800, Hartford, CT 06103 10 129 Whitney Ave #201, New Haven, CT 06510 11 120 Broadway #32, New York, NY 10271 12 185 Asylum St Suite 2603, Hartford, CT 06103 13 Lazaro Law Firm 14 701 Hebron Ave, Glastonbury, CT 06033				
1 Legal research and discussions regarding employment/employee matters 2 Deductible reimbursement claims(disallow) 3 Probate/collections (Disallow) 4 Union Negotiation/Resolution 5 Collections(Disallow) 6 Probate/collections (Disallow) 7 Probate(Disallow) 8 Retainer Fee - General Litigation 9 Lawsuit Fees(Disallow 50%) 10 Preparation and filing for certification of LLC(Disallow) 11 Bank Loan Services 12 Retainer Fee 13 Consulting Annual Survey 14 Workers comp injury	\$ 3,700 \$ 1,185 \$ 250 \$ 5,000 \$ 24,090 \$ 1,238 \$ 127 \$ 9,930 \$ 7,848 \$ 420 \$ 1,600 \$ 1,500 \$ 1,850 \$ 1,204			
	Charge for Services Provided \$ 59,942			
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No [Page 15, Line 1e]				

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended			Period 7/1 Thru 9/30			Page 8	of 37		
		9/30/2022			6/30						
		Total All Levels	Total CCNHC Level	Total RHNS Level	Total (Specify)	Total CCNHC	RHNS (Specify)	Total	CCNHC	RHNS	(Specify)
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	150	150			150	150					
B. On last day of THIS report period	150	150						150	150		
2. Number of Residents											
A. As of midnight of PREVIOUS report period	125	125			125	125					
B. As of midnight of THIS report period	133	133						133	133		
3. Total Number of Days Care Provided During Period											
A. Medicare	5,696	5,696			4,106	4,106		1,590	1,590		
B. Medicaid (Conn.)	32,458	32,458			24,211	24,211		8,247	8,247		
C. Medicaid (other states)											
D. Private Pay	3,869	3,869			2,575	2,575		1,294	1,294		
E. State SSI for RCH											
F. Other (Specify) LTC Insurance/Managed care	6,492	6,492			4,880	4,880		1,612	1,612		
G. Total Care Days During Period (3A thru F)	48,515	48,515			35,772	35,772		12,743	12,743		
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)	48,515	48,515			35,772	35,772		12,743	12,743		

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022	Page 9	of 37
--	---------------------	------------------------------------	-----------	----------

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)					

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	16	95		22				
Per Diem Rate								
a. One bed rm.	Var	265.28		550.00				
b. Two bed rms.	Var	265.28		500.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		9,187	9,187		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		5,734	5,734		
2. Restorative Treatments					
C. Other		40,981	40,981		
D. Total Physical Therapy Treatments		55,902	55,902		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		945	945		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments		384	384		
2. Restorative Treatments					
C. Other		2,202	2,202		
D. Total Speech Therapy Treatments		3,531	3,531		

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					

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	127,535	1,970			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	224,027	9,368			
5. Dietary Service					
a. Head Dietitian					
b. Food Service Supervisor					
c. Dietary Workers	657,627	34,881			
6. Housekeeping Service					
a. Head Housekeeper					
b. Other Housekeeping Workers	380,337	22,867			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance					
b. Other Maintenance Workers	112,635	4,281			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	81,191	5,130			
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	339,614	5,810			
b. RN					
1. Direct Care	872,256	22,882			
2. Administrative**	515,940	13,188			
c. LPN					
1. Direct Care	1,350,641	34,697			
2. Administrative**					
d. Aides and Attendants	2,000,814	92,030			
e. Physical Therapists	464,862	10,583			
f. Speech Therapists	113,524	2,446			
g. Occupational Therapists	348,125	8,921			
h. Recreation Workers	159,879	7,657			
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	417,098	10,613			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	22,739	1,127			
A-13. Total Salary Expenditures	8,188,844	288,451			

* 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)

Schedule of Other Fees (Page 13)

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

* 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.

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC				2411		9/30/2022			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***										
Albert Mislow(10/1/2021 to 2/13/2022)	44,458			Non Discriminatory	Administrator	690	A2			
Michael Fiore(2/14/2022 to 9/30/2022)	83,077			Non Discriminatory	Administrator	1,280	A2			
Section IV - Assistant Administrators										

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

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of	
Whitney Manor Operating Company, LLC	2411	9/30/2022		13	37	
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	10,080	Monthly Fee				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other	67,500	Monthly Fee				
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,000	Monthly Fee				
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	116,096	1,266				
2. Administrative***						
b. LPN						
1. Direct Care	647,917	11,905				
2. Administrative***						
c. Aides	705,345	22,155				
d. Other						
12. Other (Specify)						
See Attached Schedule	3,200					
B-13 Total Fees Paid in Lieu of Salaries	1,604,138	35,326				

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

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

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

Report of Expenditures

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-15 Rev. 9/2018

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	292,939	292,939		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$	127,827	127,827		
4. Social Security (F.I.C.A.)	\$	620,819	620,819		
5. Health Insurance	\$	692,656	692,656		
6. Life Insurance (employees only) (not-owners and not-operators)	\$	109,155	109,155		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$	61,853	61,853		
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$	19,746	19,746		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$	175,884	175,884		
d. Accounting and Auditing	\$	31,044	31,044		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$	59,942	59,942		
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$	26,552	26,552		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	26,321	26,321		
2. Cellular Phones	\$	4,810	4,810		
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*	\$	(48)	(48)		
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$	736,745	736,745		
Subtotal	\$	2,986,245	2,986,245		

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
Employee Benefits Exp>Employee Benefits(\$13,145 Disallowed on Pg 28a)	\$ 14,126		
401K Plan Admin Fee	\$ 3,120		
Employee Benefits - Miscellaneous(Disallowed on Pg 28a)	\$ 2,500		
Total	\$ 19,746	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2022		16	37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	2,986,245	2,986,245		
I. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	1,775	1,775		
5. Education Expenses Related to Seminars and Conventions	\$	732	732		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	14,041	14,041		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	9,192	9,192		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	109,739	109,739		
4. Fund-Raising***	\$				
5. Medical Records	\$	4,837	4,837		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$	20	20		
7. Postage	\$	4,617	4,617		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	7,641	7,641		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	405	405		
9. Subscriptions	\$				
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>	\$	778,404	778,404		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	95,996	95,996		
C-14 Total Administrative & General Expenditures	\$	4,013,644	4,013,644		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising(Disallowed on Pg 28)	\$ 109,739		
Total Other Advertising	\$ 109,739	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 7,626		
Sarah Mach	\$ 15		
Total Dues	\$ 7,641	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Bank Fees(\$23,982 Disallowed on Pg 28a, Non-Routine Bank Fees)	\$ 27,931		
Personal Items(Disallowed on Page 28a)	\$ 293		
Fines & Penalties(Disallowed on Page 28a)	\$ 894		
Admin Exp>IT Fees	\$ 14,172		
Criminal Checks	\$ 7,976		
Licenses	\$ 2,070		
Admin Exp>Equip-Minor	\$ 5,288		
Admin Exp>Equip-Rental	\$ 37,372		
Total Other Administrative and General	\$ 95,996	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Whitney Manor Operating Company, LLC	2411	9/30/2022	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 Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022		Page of 18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 397,977	397,977		
2. Non-Food Supplies	\$ 50,052	50,052		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 16,270	16,270		
c. Other (Specify) _____ Other Dietary Expenses	\$ 4,621	4,621		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 468,920	468,920		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022		Page 19 37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
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 (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	134,068	134,068	
c. Other (Specify) Laundry Supplies	\$	4,930	4,930	
3D. Total Laundry Expenditures (3a + b + c)	\$	138,998	138,998	
3E. Laundry Questionnaire				
F. Is cost of employee laundry included in 3D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
G. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)		
I. Is Cost of laundry provided to persons other than employees or residents included in 3D? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify cost.
J. Did you receive revenue from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)		

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

All allocations should add to total recorded in 3D.

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-20 Rev. 9/2018

**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
		9/30/2022		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$			
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
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				
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	Amt.	\$			
C. Other (<i>Specify</i>) Other Housekeeping Supplies		\$ 39,545	39,545		
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 39,545	39,545		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from Procare LTC Pharmacy of CT LLC		\$ 313,741	313,741		
b. Medicine Cabinet Drugs		\$ 63,318	63,318		
c. Medical and Therapeutic Supplies		\$ 167,110	167,110		
d. Ambulance/Limousine***		\$ 12,604	12,604		
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 6,056	6,056		
f. X-rays and Related Radiological Procedures***		\$ 11,115	11,115		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)					
h. Laboratory***		\$ 47,934	47,934		
i. Recreation		\$ 23,347	23,347		
j. Direct Management Services*					
k. Indirect Management Services*					
l. Other (<i>Specify</i>)**** See Attached Schedule		\$ 161,534	161,534		
5M. Total Resident Care Expenditures (5a - 5j)		\$ 806,759	806,759		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Gen Nsg Exp>Equip-Minor	\$ 21,836		
Gen Nsg Exp>Equip-Rental	\$ 22,480		
Gen Nsg Exp>Software Rental	\$ 74,325		
Physical Therapy Exp>Supplies	\$ 496		
Physical Therapy Exp>Equip-Minor	\$ 1,893		
Inhalation Therapy Exp>Equip-Minor(Disallowed on Pg 29a)	\$ 269		
PEN Exp>Supplies(Disallowed on Pg 29a)	\$ 4,903		
Wound Care Exp>Supplies(Disallowed on Pg 29a)	\$ 26,329		
Urological & Ostomy Exp>Supplies(Disallowed on Pg 29a)	\$ 5,457		
Other Ancillary Exp>Physician Technical Charges>Adjustments(Disallowed	\$ 61		
Activity Exp>Equip-Rental	\$ 53		
Social Services Exp>Supplies	\$ 3,432		
Total Other Resident Care	\$ 161,534	\$ -	\$ -

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

* 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	
		9/30/2022		22 37	
Item		Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$	31,475	31,475		
b. Heat	\$	28,503	28,503		
c. Light & Power	\$	165,252	165,252		
d. Water	\$	57,994	57,994		
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$				
f. Other <i>(itemize)</i>	\$	103,122	103,122		
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$	386,346	386,346		
7. Depreciation <i>(complete schedule page 23*)</i>					
a. Land Improvements	\$				
b. Building & Building Improvements	\$	263,226	263,226		
c. Non-Movable Equipment	\$	19,045	19,045		
d. Movable Equipment	\$	79,513	79,513		
*7e. Total Depreciation Costs (7a + b + c + d)	\$	361,784	361,784		
8. Amortization <i>(Complete att. Schedule Page 24*)</i>					
a. Organization Expense	\$	5,410	5,410		
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$				
d. Other <i>(Specify)</i>	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$	5,410	5,410		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	902,907	902,907		
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$	132,154	132,154		
c. Personal property taxes	\$	65,704	65,704		
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,467,959	1,467,959		

* 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

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

**Ties to Page 23, Line B3

*** Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this Report period

*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	Pick One Movable Category	Useful Life		
			Cost	Var	Depreciation
Additions:					
Var	See Attached	Administrative	\$ 37,552	Var	\$ 7,902
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 37,552		\$ 7,902
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		Useful Life		
			Cost	Var	Depreciation
Additions:					
Total additions for Leasehold Improvements			\$ -		\$ -
Deletions:					
Total deletions for Leasehold Improvements			\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended		Page	
Whitney Manor Operating Company, LLC			2411		9/30/2022		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.

Whitney Rehabilitation
Fixed Asset schedule
9/30/2022

	Date in Service	Life / Method	Cost	Depreciation	2021	Accum Deprec	2022	Depreciation	9/30/2021	Accum Deprec	9/30/2022	NBV
Building Improvements												
2016 Asset Additions												
Building & Improvements	3/27/2015	40yr S/L	8,789,940		219,749	1,428,365		219,749		1,648,114		7,141,827
Sidewalk	4/20/2015	10yr S/L	11,725		1,173	7,621		1,173		8,794		2,932
Sprinkler System	5/7/2015	10yr S/L	1,329		133	863		133		996		333
Architectural Services	6/25/2015	10yr S/L	2,000		200	1,300		200		1,500		500
Driveway & Parking Lot	6/2/2015	10yr S/L	15,840		1,584	10,297		1,584		11,881		3,959
Driveway & Parking Lot	8/17/2015	10yr S/L	26,000		2,600	16,900		2,600		19,500		6,500
Striping parking lot (Red Line)	11/24/2015	10yr S/L	691		69	409		69		478		213
Parking lot seal (S&S)	11/24/2015	10yr S/L	5,747		575	3,401		575		3,975		1,772
Design main office (Carangelo)	12/29/2015	10yr S/L	3,200		320	1,867		320		2,187		1,013
Bid mgmt services (Carangelo)	1/26/2016	10yr S/L	3,750		375	2,156		375		2,531		1,219
Lighting (BT Electric)	3/22/2016	10yr S/L	5,208		521	2,908		521		3,429		1,779
Flooring (Carpetworks)	3/16/2016	10yr S/L	7,019		702	3,919		702		4,621		2,398
Window Treatments (Carangelo)	3/29/2016	10yr S/L	4,660		466	2,602		466		3,068		1,592
Flooring (Carpetworks)	3/22/2016	10yr S/L	14,357		1,436	8,016		1,436		9,452		4,905
Wallcovering (Carangelo)	3/22/2016	10yr S/L	14,628		1,463	8,167		1,463		9,630		4,998
Painting (New Cambridge)	3/22/2016	10yr S/L	8,508		851	4,750		851		5,601		2,907
Painting (New Cambridge)	5/6/2016	10yr S/L	5,637		564	3,053		564		3,617		2,020
Painting (New Cambridge)	5/6/2016	10yr S/L	3,191		319	1,728		319		2,047		1,143
Additional Labor (Carangelo)	5/19/2016	10yr S/L	325		33	176		33		209		116
Counter Top (Creative Stone)	6/6/2016	10yr S/L	2,543		254	1,356		254		1,611		932
Quote Fee (Lowes)	6/4/2016	10yr S/L	75		8	40		8		48		28
2017 Asset Additions												
Replace Carpeting (Carpetnetworks)	9/15/2017	10yr S/L	31,799		3,180	12,984		3,180		16,164		15,634
Electrical (BT Electrical)	10/1/2016	10yr S/L	4,557		456	2,279		456		2,734		1,823
2018 Asset Additions												
Carpetnetworks	6/1/2018	25yr S/L	42,199		1,688	5,959		1,688		7,647		34,552
Replace carpeting	3/26/2018	10yr S/L	(16,799)		(1,680)	(5,880)		(1,680)		(7,559)		(9,239)
Fire doors	6/1/18	25yr S/L	55,889		2,236	7,215		2,236		9,450		46,438
Elevator Repairs	8/21/18	25yr S/L	5,454		218	671		218		889		4,565
Replace copper piping	8/23/18	25yr S/L	1,537		61	189		61		251		1,286

Elevator Repairs	8/27/18	25yr S/L	1,172	47	145	47	192	980
Construction	7/31/2018	25yr S/L	4,150	166	523	166	689	3,461
2019 Asset Additions								
Vinyl Floor	12/16/2018	25yr S/L	44,081	1,763	5,290	1,763	7,053	37,028
Repair of gas Valve	12/1/2018	25yr S/L	1,748	70	210	70	280	1,468
Elevator Repairs	10/19/2019	25yr S/L	1,167	47	140	47	187	980
Elevator Repairs	10/22/2019	25yr S/L	1,539	62	185	62	246	1,293
2020 Asset Additions								
Repair to w/ freezer	1/1/2020	10yr S/L	1,899	190	380	190	570	1,329
Repairs	2/1/2020	10yr S/L	14,000	1,400	2,800	1,400	4,200	9,800
Install drain lines	2/1/2020	10yr S/L	1,800	180	360	180	540	1,260
Repairs	4/1/2020	10yr S/L	32,499	3,250	6,500	3,250	9,750	22,749
Boiler repair	7/1/2020	10yr S/L	12,500	1,250	2,500	1,250	3,750	8,750
HVAC mechanic	10/1/2020	10yr S/L	2,100	210	420	210	630	1,470
2021 Asset Additions								
air replacement unit	10/1/2020	10yr S/L	38,286	3,829	3,829	3,829	7,658	30,628
HVAC Mechanic	10/23/2020	10yr S/L	1,449	145	145	145	290	1,159
HVAC repair in dr	10/31/2020	10yr S/L	4,253	425	425	425	850	3,403
replace metal pieces	12/1/2020	10yr S/L	4,253	425	425	425	850	3,403
ascendum capital lease	12/31/2020	25yr S/L	97,200	3,888	3,888	3,888	7,776	89,424
replace carpeting	4/18/2021	10yr S/L	12,317	1,232	1,232	1,232	2,464	9,853
renovations	5/1/2021	25yr S/L	68,000	2,720	2,720	2,720	5,440	62,560
repair leaking pipe	9/15/2021	10yr S/L	1,333	133	133	133	266	1,067
2022 Asset Additions								
repair the deficiencies (elevator)	11/26/2021	25yr S/L	1,511	-	-	-	60	1,451
SERVICE ELEVATOR	10/31/2021	25yr S/L	1,784	-	-	-	71	1,713
door installation	8/9/2022	25yr S/L	1,798	-	-	-	72	1,726
DUCT SMOKE DETECTOR, CONVENTION	10/31/2021	10yr S/L	2,049	-	-	-	205	1,844
SERVICE ELEVATOR	9/28/2022	25yr S/L	2,568	-	-	-	103	2,465
Repair in dietary equipment	11/1/2021	10yr S/L	2,677	-	-	-	268	2,409
renovations	3/11/2022	25yr S/L	4,318	-	-	-	173	4,145
compressor replacement	8/12/2022	10yr S/L	5,613	-	-	-	561	5,052
LVT tiles installed (Covid prevention)	10/27/2021	25yr S/L	18,286	-	-	-	731	17,555

Building Improvements

9,437,357 260,982 1,565,561 263,226 1,828,787 7,608,571

Non-Movable Equipment											
2016 Asset Additions											
Steamer	6/16/2015	7yr S/L	8,466	1,209	7,862	604	8,466	0	0	0	0
PCC Installation & setup	8/5/2015	7yr S/L	3,195	456	2,967	228	3,195	0	0	0	0
Televisions	8/26/2015	7yr S/L	13,597	1,942	12,626	971	13,597	0	0	0	0
Heat Pump	8/13/2015	7yr S/L	8,296	1,185	7,704	592	8,296	0	0	0	0
Labeling Machine (Romax)	11/1/2015	10yr S/L	3,528	353	2,087	353	2,440	1,088	1,088	1,088	1,088
Bedside stations (Raintech)	12/1/2015	10yr S/L	1,357	136	792	136	928	430	430	430	430
Heat Pump (Dean's)	12/23/2015	10yr S/L	(4,148)	(415)	(2,489)	(415)	(2,903)	(1,244)	(1,244)	(1,244)	(1,244)
Waterproof Keypad (Alert)	2/9/2016	10yr S/L	1,367	137	774	137	911	456	456	456	456
Air Conditioner (HD Supply)	6/7/2016	10yr S/L	690	69	368	69	437	253	253	253	253
Bedside stations (Raintech)	6/13/2016	10yr S/L	1,408	141	751	141	892	516	516	516	516
Sinks & Tops (Lowes)	6/22/2016	10yr S/L	2,306	231	1,230	231	1,460	845	845	845	845
Air Conditioner (HD Supply)	6/23/2016	10yr S/L	1,380	138	736	138	874	506	506	506	506
Air Conditioner (HD Supply)	8/4/2016	10yr S/L	1,380	138	713	138	851	529	529	529	529
								-	-	-	-
2017 Asset Additions											
Booster Heater (Ecolab)	4/7/2017	7yr S/L	3,818	545	2,454	545	3,000	818	818	818	818
Creative Stone	1/4/2017	7yr S/L	893	128	606	128	734	159	159	159	159
								-	-	-	-
2018 Asset Additions											
Uninrax Washer	11/27/2017	10yr S/L	15,737	1,574	6,032	1,574	7,606	8,131	8,131	8,131	8,131
Custom bath filters	6/1/18	10yr S/L	26,029	2,603	8,459	2,603	11,062	14,967	14,967	14,967	14,967
Install wardenGuard system	6/1/18	10yr S/L	48,375	4,838	15,722	4,838	20,559	27,816	27,816	27,816	27,816
A/Cs	6/29/18	10yr S/L	3,120	312	1,014	312	1,326	1,794	1,794	1,794	1,794
Replace condenser fan motor	6/30/18	10yr S/L	1,765	177	574	177	750	1,015	1,015	1,015	1,015
Frigidaire 12000 PTAC 230 Volt 20 Amp	8/8/18	10yr S/L	1,467	147	452	147	599	868	868	868	868
								-	-	-	-
2019 Asset Additions											
Frigidaire 12000 PTAC 230 Volt 20 AMP	6/24/19	10yr S/L	2,813	281	844	281	1,125	1,688	1,688	1,688	1,688
IT Project	2/1/19	3yr S/L	2,607	869	2,607	-	2,607	-	-	-	-
Website Setup	1/31/19	3yr S/L	3,500	1,167	3,500	-	3,500	-	-	-	-
Repair Tilt Skillet Actuator	1/2/19	10yr S/L	1,820	182	546	182	728	1,092	1,092	1,092	1,092
IT Project	1/1/19	3yr S/L	13,560	4,520	13,560	-	13,560	-	-	-	-
Power Edge - Dell	12/27/18	3yr S/L	3,621	1,207	3,621	-	3,621	-	-	-	-
Booster Heater	12/1/18	10yr S/L	3,818	382	1,145	382	1,527	2,291	2,291	2,291	2,291
								-	-	-	-
2020 Asset Additions											
Oven Repair	12/1/19	10yr S/L	1,587	159	318	159	477	1,110	1,110	1,110	1,110

Repair to Wall Outlets	7/1/20	10yr \$/L	156	312	156	468	1,095
Dishwasher Repair	6/1/20	10yr \$/L	2,066	207	414	207	1,445
AC Repair	9/1/20	10yr \$/L	1,830	183	366	183	1,281
Replaced Boards	10/1/20	10yr \$/L	915	92	184	92	639
Data Storage Fee	2/1/20	3yr \$/L	2,978	298	596	298	2,084

2021 Asset Additions

Remove top unit	10/1/20	10 \$/L	669	67	67	67	535
boiler repair	2/16/21	10 \$/L	4,112	411	411	411	3,290
boiler repairs	2/16/21	10 \$/L	6,794	679	679	679	5,436
generator repair	3/16/21	10 \$/L	1,476	148	148	148	1,180
new batteries for generator	5/5/21	10 \$/L	1,116	112	112	112	892
ac repair	6/30/21	10 \$/L	1,102	110	110	110	882
ac unit repairs	6/30/21	10 \$/L	1,004	100	100	100	804
compressor replacement	6/30/21	10 \$/L	1,730	173	173	173	1,384
HVAC	7/2/21	10 \$/L	2,378	238	238	238	1,902
ice machine repair	7/9/21	10 \$/L	1,020	102	102	102	816
generator battery replacement	7/19/21	10 \$/L	1,488	149	149	149	1,190
credit for overpayment	9/16/21	10 \$/L	(1,116)	(112)	(112)	(112)	(892)
oven and warmer repair	9/30/21	10 \$/L	1,711	171	171	171	1,369

2022 Asset Additions

unit repairs	5/31/22	10 \$/L	1,736	~	~	174	1,562
Door materials	6/30/22	10 \$/L	1,798	~	~	180	1,618
Seasons 12,000 PTAC, Heat Pump	8/17/22	10 \$/L	2,718	~	~	272	2,446
Electric Signs	4/4/22	10 \$/L	4,866	~	~	487	4,379

Total Non-Movable Equipment

221,307	28,093	101,796	19,045	120,841	100,466
----------------	---------------	----------------	---------------	----------------	----------------

Movable Equipment

2016 Asset Additions

Equipment and Furniture

	3/27/2015	7yr S/L	680,000	97,143	631,428	48,572	680,000	(0)
Wheelchairs	5/1/2015	7yr S/L	1,008	144	936	72	1,008	
Computers	6/12/2015	7yr S/L	1,185	169	1,101	84	1,185	0
Beds	6/25/2015	7yr S/L	59,340	8,477	55,102	4,238	59,340	0
Wheelchairs	6/11/2015	7yr S/L	1,299	186	1,206	93	1,299	(0)
Computer Networking	6/30/2015	7yr S/L	5,791	827	5,378	413	5,791	0
Computers	6/23/2015	7yr S/L	1,245	178	1,156	89	1,245	(0)
Computer Networking	6/16/2015	7yr S/L	5,573	796	5,175	398	5,573	0
Computers	6/30/2015	7yr S/L	1,065	152	989	76	1,065	0
Computers	7/6/2015	7yr S/L	13,324	1,903	12,372	952	13,324	0
Printer	7/10/2015	7yr S/L	699	100	649	50	699	(0)
Refrigerator	7/30/2015	7yr S/L	4,109	587	3,815	294	4,109	
Computers	7/17/2015	7yr S/L	9,256	1,322	8,595	661	9,256	0
Washer	8/17/2015	7yr S/L	2,563	366	2,380	183	2,563	0
Computers	9/16/2015	7yr S/L	11,253	1,608	10,449	804	11,253	(0)
Bladder Scanner Probe	9/29/2015	7yr S/L	1,716	245	1,593	123	1,716	0
Patient Lift (Medi Part)	11/19/2015	10yr S/L	1,449	145	857	145	1,002	447
Computers (Asantino Cons)	5/1/2016	10yr S/L	888	89	481	89	570	318
PT Arm Chairs (Carangle)	5/9/2016	10yr S/L	2,686	269	1,455	269	1,724	963
Geriatric Medical	5/31/2016	10yr S/L	4,129	413	2,237	413	2,649	1,480
Laptop & Battery (Asantino)	6/1/2016	10yr S/L	1,886	189	1,006	189	1,194	691
Vacuum (E-Z Way)	6/17/2016	10yr S/L	4,270	427	2,277	427	2,704	1,566

2017 Asset Additions

Mattress	5/1/2017	7yr S/L	2,069	296	1,305	296	1,601	468
Wheelchairs	1/20/2017	7yr S/L	1,445	206	981	206	1,187	258
Vital S Monitor	5/17/2017	10yr S/L	2,398	240	1,059	240	1,299	1,099
Computers	2/17/2017	10yr S/L	600	60	275	60	335	265
Bedside Station	1/10/2017	10yr S/L	1,505	150	715	150	865	640
Computers	2/17/2017	10yr S/L	3,205	321	1,496	321	1,816	1,389
Computers	9/12/2017	10yr S/L	6,381	638	2,606	638	3,244	3,137
Bladder Scanner	7/5/2017	7yr S/L	1,175	168	713	168	881	294
Computers	5/16/2017	10yr S/L	2,233	223	986	223	1,210	1,024

2018 Asset Additions

Computer Hardware	11/2/17	5yr S/L	1,455	291	1,116	291	1,407	49
-------------------	---------	---------	-------	-----	-------	-----	-------	----

HD Supply Facilities	11/2/17	5yr S/L	1,614	323	1,561	54
SHEILA FINKLESTEIN	11/2/17	5yr S/L	1,403	281	1,357	47
SHEILA FINKLESTEIN	11/2/17	5yr S/L	709	142	142	24
mattresses	11/5/17	5yr S/L	9,852	1,970	7,553	1,970
SHEILA FINKLESTEIN	12/31/17	5yr S/L	500	100	375	100
1 pressure gaurd	2/26/18	5yr S/L	651	130	467	130
						597

2019 Asset Additions

Electrical Beds	8/27/2019	10yr S/L	4,272	427	1,282	427
Beds	7/2/2019	10yr S/L	2,144	214	643	214
Beds	6/25/2019	10yr S/L	3,065	307	920	307
Scalze	1/31/2019	10yr S/L	3,195	320	959	320
Snow Blower	11/15/2018	5yr S/L	1,467	293	880	293
						293

2020 Asset Additions

5 mattresses	11/1/2019	7yr S/L	2,125	304	607	304
Mold treatment and sunroom	12/1/2019	7yr S/L	2,354	336	673	336
Walk in fridge & cooler	12/1/2019	7yr S/L	6,388	913	1,825	913
Powerheat AED	1/1/2020	7yr S/L	1,454	208	415	208
Digital signage system	2/1/2020	7yr S/L	560	80	160	80
Adviewe 2	6/1/2020	7yr S/L	1,754	251	501	251
Removal and Treatment of Mold	9/1/2020	7yr S/L	2,354	336	673	336
Food Service Equipment	10/1/2020	7yr S/L	1,076	154	307	154
						615

2021 Asset Additions

upgrade to windows 7	10/1/2020	7yr S/L	7,519	1,074	1,074	1,074
new website development	2/18/2021	3 S/L	1,650	550	550	550
laptop	3/24/2021	3 S/L	1,133	378	378	378
led bulbs/balasts prkg lot	5/21/2021	5 S/L	1,396	279	279	279
lifter charger, control box	8/31/2021	7 S/L	1,024	146	146	146
pressure mattress system	9/30/2021	5 S/L	1,435	287	287	287
step-on cans 48qt	9/30/2021	5 S/L	2,918	584	584	584
						1,751

2022 Asset Additions

Pressure Mattress System	10/31/2021	5 S/L	1,227	-	-	245
leak repaired	6/30/2022	10yr S/L	1,491	-	-	149
Starkey Evolv AI 2400-312	8/23/2022	3 S/L	1,699	-	-	566
ULTRA LOW 3 FUNCTION ELECTRIC	8/2/2022	7 S/L	1,773	-	-	253
AMERICAN SPIRIT 3 FUNCTION ELE	2/27/2022	7yr S/L	1,808	-	-	258
ULTRA LOW 3 FUNCTION ELECTRIC	6/3/2022	7 S/L	1,817	-	-	260
Electric Bed 2	12/13/2021	10yr S/L	1,822	-	-	182
						1,640

bedside station	11/2/2021	10yr \$/L	1,829	183	1,646
Generator	6/30/2022	10yr \$/L	2,031	203	1,828
Replacement Parts for Robot Co	11/15/2021	10yr \$/L	2,043	204	1,839
Actuator Kit and batteries	12/15/2021	3 \$/L	2,524	841	1,683
BEDSIDE CABINET - 3 DRAWER - M	8/31/2022	10yr \$/L	2,561	256	2,305
chair, silver base for table	9/30/2022	7yr \$/L	3,541	506	3,035
MONITOR, BP ADVIEW2	6/30/2022	3 \$/L	3,593	1,198	2,395
SCANNER, BLADDER	7/28/2022	3 \$/L	6,244	2,081	4,163
Dell Latitude 5520 BTX	8/1/2022	3 \$/L	1,550	517	1,033

Total Movable	938,765	128,713	786,282	79,513	865,796	72,969
Total All Assets	<u><u>10,597,429</u></u>	<u><u>417,788</u></u>	<u><u>2,453,638</u></u>	<u><u>361,785</u></u>	<u><u>2,815,423</u></u>	<u><u>7,782,006</u></u>
Less Realty Assets						
Assets Per Operating Entity	9,469,940	316,891	2,059,793	268,321	2,328,114	7,141,826
Total Assets Per TB	1,127,489	100,897	393,845	93,464	487,309	640,180
Difference	1,140,673	86,052	466,402	86,052	466,402	674,271
	<u><u>(13,184)</u></u>	<u><u>14,845</u></u>	<u><u>(72,557)</u></u>	<u><u>7,412</u></u>	<u><u>20,907</u></u>	<u><u>(34,091)</u></u>
						(a)

Page 31: Line B9 - C/R vs F/S NBV

Realty Depreciation Expense Immaterial Variance

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

Name of Facility Whitney Manor Operating Company, Inc.	License No. 2411	Report for Year Ended 9/30/2022	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		03/27/15		
2. Date Structure Completed		04/01/72		
3. If NOT Original Owner, Date of Purchase		03/27/15		
4. Date of Initial Licensure		04/01/72		
5. Total Licensed Bed Capacity		150		
6. Square Footage		64,518		
7. Acquisition Cost				
a. Land		1,100,000		
b. Building		8,789,940		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained		04/07/20		
c. Interest Rate for the Cost Year		3.25%		
d. Term of Mortgage (number of years)		5		
e. Amount of Principal Borrowed		10,000,000		
f. Principal balance outstanding as of 09/30/2022		10,000,000		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-26 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 26	of 37
Item		Total	CCNH	RHNS	(Specify)	
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
2. Second Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
3. Third Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
4. Fourth Mortgage		\$				
Name of Lender	Rate					
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount		\$				
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$				

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended 9/30/2022			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)		\$	35,665	35,665		
Other Interest Expense						
13. <i>Total All Interest Expense</i> (12B7 + 12C3 + 12D)		\$	35,665	35,665		
14. Insurance						
a. Insurance on Property (buildings only)		\$	180,727	180,727		
b. Insurance on Automobiles		\$	6,581	6,581		
c. Insurance other than Property (as specified above)						
1. Umbrella (<i>Blanket Coverage</i>)		\$				
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	10,249	10,249		
Crime Insurance/Surety Bond						
14d. <i>Total Insurance Expenditures</i> (14a + b + c)		\$	197,557	197,557		
15. <i>Total All Expenditures</i> (A-13 thru C-14)		\$	17,348,375	17,348,375		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.	2411	9/30/2022		28 37	
Item Description				Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.	Vario	Vario	Salaries not related to Resident Care	\$	2,366	2,366	
3.	10	A12g	Occupational Therapy	\$	348,125	348,125	
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$	175,884	175,884	
10.			Accounting	\$			
10a.			Legal	\$	30,049	30,049	
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$	2,010	2,010	
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$	109,739	109,739	
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$	40,814	40,814	
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.	20	4C	Housekeeping services to employees, guests and others who are not residents	\$	199	199	
Subtotal (Items 1 - 26)				\$	709,186	709,186	

* 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

Schedule of Fees Adjustments

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	1a9	Unallowable Employee Benefits	\$ 15,645		
16	m13	Non-Routine Bank Fees	\$ 23,982		
16	m13	Personal Items	\$ 293		
16	m13	Fines & Penalties	\$ 894		
Total Other A&G Adjustments			\$ 40,814	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended		Page of
Whitney Manor Operating Company, LLC				2411	9/30/2022		29 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 709,186	709,186		
<i>Page 20 - Resident Care Supplies***</i>							
27.	20	5a2	Prescription Drugs	\$ 313,741	313,741		
28.	20	5d	Ambulance/Limousine	\$ 12,604	12,604		
29.	20	5f	X-rays, etc	\$ 11,115	11,115		
30.	20	5h	Laboratory	\$ 47,934	47,934		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,056	6,056		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 41,918	41,918		
<i>Page 22 - Maintenance and Property</i>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10B	Unallowable Property and Real Estate Taxes	\$ 666	666		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 8,008	8,008		
<i>Page 27 - Insurance</i>							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 910	910		
<i>Other - Miscellaneous</i>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 15,777	15,777		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<i>Not For Profit Providers Only</i>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49.	<i>Total Amount of Decrease (Items 1 - 48)</i>			\$ 1,167,915	1,167,915		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance(See Attached)	\$ 4,899		
20	5l	Inhalation Therapy Exp>Equip-Minor	\$ 269		
20	5l	Urological & Ostomy Exp>Supplies	\$ 5,457		
20	5l	PEN Exp>Supplies	\$ 4,903		
20	5l	Wound Care Exp>Supplies	\$ 26,329		
20	5l	Other Ancillary Exp>Physician Technical Charges>Adjustments	\$ 61		
Total Other Ancillary Costs			\$ 41,918	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

	<u>Amount</u>
Total Cell Phone Expense	4,810 TB Linked
Total Allowable Cost(1-200 Beds)	\$ 2,800
Disallowed Cell phone	<u>\$ 2,010</u>

	<u>Amount</u>
Total Cable TV Expense	12,099 TB Linked
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200
 Disallowed Cable TV	 <u><u>\$ 4,899</u></u>

Whitney Manor

9/30/2022

Outpatient Clinic Disallowance Calculation

Sq. Ft. Outpatient Clinic	325
Sq. Ft. Total Facility	<u>64,518</u>
Unallowable %	0.50%
Housekeeping Salaries and Wages	380,337
Fringe Benefit %	24%
Total HSKP Salaries and Fringes	469,745
Unallowable %	0.50%
Disallowance	<u><u>2,366</u></u> Pg. 28 Ln. 2
Housekeeping Supplies	39,545
Unallowable %	0.50%
Disallowance	<u><u>199</u></u> Pg. 28 Ln. 26
Repairs and Maintenance	31,475
Heat	28,503
Light & Power	165,252
Water	<u>57,994</u>
Total	283,224
Unallowable %	0.50%
Disallowance	<u><u>1,427</u></u> Pg. 29 Ln. 39
Real Estate Taxes	132,154
Unallowable %	0.50%
Disallowance	<u><u>666</u></u> Pg. 29 Ln. 37
Property Insurance	180,727
Unallowable %	0.50%
Disallowance	<u><u>910</u></u> Pg. 29 Ln. 41

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2022			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$	12,721,430	12,721,430			
b. Medicaid Room and Board Contractual Allowance **	\$	(5,178,450)	(5,178,450)			
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$	5,821,480	5,821,480			
b. Medicare Room and Board Contractual Allowance **	\$	1,028,500	1,028,500			
4. a. Private-Pay Residents and Other	\$	3,322,119	3,322,119			
b. Private-Pay Room and Board Contractual Allowance **	\$	(532,292)	(532,292)			
II. Other Resident Revenue						
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	\$	634,064	634,064			
b. Physical Therapy - Medicare Contractual Allowance **	\$	(545,812)	(545,812)			
c. Physical Therapy - Non-Medicare	\$	864,730	864,730			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(770,327)	(770,327)			
4. a. Speech Therapy - Medicare	\$	175,700	175,700			
b. Speech Therapy - Medicare Contractual Allowance **	\$	(132,271)	(132,271)			
c. Speech Therapy - Non-Medicare	\$	236,950	236,950			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$	(189,985)	(189,985)			
5. a. Occupational Therapy - Medicare	\$	599,950	599,950			
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(530,357)	(530,357)			
c. Occupational Therapy - Non-Medicare	\$	789,200	789,200			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(721,850)	(721,850)			
6. a. Other (Specify) - Medicare	\$	365,788	365,788			
b. Other (Specify) - Non-Medicare	\$	36,833	36,833			
III. Total Resident Revenue (Section I. thru Section II.)	\$	17,995,400	17,995,400			
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$	415	415			
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$	317,635	317,635			
V. Total Other Revenue (1 thru 8)	\$	318,050	318,050			
VI. Total All Revenue (III +V)	\$	18,313,450	18,313,450			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6a	Other Rev>Write-offs-Sequester	\$ (25,206)		
30 II 6a	Other>Medicare A	\$ 390,994		
Total Other Resident Revenue - Medicare		\$ 365,788	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Other Rev>Medicaid	\$ 36,833		
Total Other Resident Revenue		\$ 36,833	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest Income	N/A	\$ 415		

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Medical Records Income(Disallowed on Pg 29a)	\$ 144		
30 IV 8	Other Rev>Misc.(Disallowed on Pg 29a)	\$ 215		
30 IV 8	Other Rev>Vending Machines(Disallowed on 29a)	\$ 1,300		
30 IV 8	Non-Operating (Inc)/Exp(No Related Expense)	\$ 42,091		
30 IV 8	Non-Operating (Inc)/Exp>Prior Year(No Related Expense)	\$ 210,970		
30 IV 8	Reversal of PY Legal Fees(Disallowed on Pg 29a)	\$ 14,118		
30 IV 8	Reversal of PY Dues	\$ 48,797		
Total Other Revenue		\$ 317,635	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2022	31	37
Account				Amount
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	451,522
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,615,955
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	62,997
a. Prepaid Expenses	19,024			
b. Prepaid Expenses>Insurance	43,897			
c. Prepaid Expenses>Computer Software	76			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	108,015
8. Other Current Assets (<i>itemize</i>)			\$	
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,238,489
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
3. Buildings	*Historical Cost	647,417	\$	466,744
	Accum. Depreciation	180,673	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation	Net		
5. Non-Movable Equipment	*Historical Cost	221,307	\$	100,463
	Accum. Depreciation	120,844	Net	
6. Movable Equipment	*Historical Cost	258,765	\$	72,970
	Accum. Depreciation	185,795	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	34,091
C/R vs F/S NBV		34,091		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	674,268

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

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

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

Schedule of Other Assets Page 32 Line D7

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page of
Whitney Manor Operating Company, L	2411	9/30/2022	32 37
Account			Amount
Total Brought Forward:			\$ 2,912,757
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	8,789,940 1,648,114 Net	\$ 7,141,826
4. Non-Movable Equipment	*Historical Cost Accum. Depreciation	Net	\$
5. Movable Equipment	*Historical Cost Accum. Depreciation	680,000 680,000 Net	\$
6. Motor Vehicles	*Historical Cost Accum. Depreciation	Net	\$
7. Minor Equipment-Not Depreciable			\$
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$ 7,141,826
D. Investment and Other Assets			
1. Deferred Deposits			\$
2. Escrow Deposits			\$
3. Organization Expense	*Historical Cost Accum. Depreciation	Net	\$
4. Goodwill (Purchased Only)			\$
5. Investments Related to Resident Care (itemize)			\$
6. Loans to Owners or Related Parties (itemize)			\$ (3,129)
Name and Address			Loan Date
Due To/From Prior Operator	(3,129)	Var	
7. Other Assets (itemize)			\$ 13,975
Deferred Financing Costs	27,500		
Deferred Financing Costs>Amortization	(13,525)		
See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 10,846
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 10,065,429

* 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
		9/30/2022	33	37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable			\$ 1,348,840	
2. Notes Payable (<i>itemize</i>)			\$ 75,047	
Resident Funds 83,768				
AR Related Payables>Write-offs-Sequester (8,721)				
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>)			\$ 164,210	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$	
6. Accrued Payroll Taxes Payable			\$ 790	
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*			\$ 63,572	
12. Other Current Liabilities (<i>itemize</i>)			\$ 1,127,364	
See Schedule			1,127,364	
A-13. Total Current Liabilities (Lines A1 thru 12)			\$ 2,779,823	

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

(Carry Total forward to next page)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2022	34	37
Account				Amount
Total Brought Forward:				2,779,823
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>)				\$ 1,301,139
Name and Address of Lender	Amount	Loan Date		
Due To/From Prior Owner, Realty, Related Parties	1,301,139	Various		
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 75,216
Long Term Debt>Capital Lease-Equip				
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,376,355
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,156,178

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2022	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			\$	7,141,826
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			\$	7,141,826
B. Net Worth				
1. Owner's Capital			\$	989,431
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,462,810)
6. Gain or Loss for Period	10/1/2021	thru 9/30/2022	\$	1,240,804
7. Total Net Worth			\$	(1,232,575)
C. Total Reserves and Net Worth				\$ 5,909,251
D. Total Liabilities, Reserves, and Net Worth				\$ 10,065,429

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-36 Rev. 6/95

H. Changes in Total Net Worth

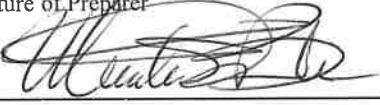
Name of Facility	License No.	Report for Year Ended	Page of
Whitney Manor Operating Company, LL	2411	9/30/2022	36 37
Account			Amount
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$ 4,941,081
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$ 18,313,450
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$ 17,072,646
D. Net Income or Deficit			\$ 1,240,804
E. Balance			\$ 6,181,885
F. Additions			
1. Additional Capital Contributed (<i>itemize</i>)			
Total Expenses per Pg 27 \$17,348,375			
C/R vs F/S Depreciation (275,733)			
Total Expenditures \$17,072,642			
Rounding 4			
2. Other (<i>itemize</i>)			
Prior Year Adjustment (272,634)			
F-3. Total Additions			\$ (272,634)
G. Deductions			
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$
Name and Address (No., City, State, Zip)			
2. Other Withdrawals (<i>Specify</i>)			\$
Purpose			
3. Total Deductions			\$
H. Balance at End of Period			\$ 5,909,251

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

Preparer/Reviewer Certification

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.

Signature of Preparer 	Title Principal	Date Signed 2/10/23
Printed Name of Preparer Matthew S. Bavelack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report Albert Mislow		Phone Number 203-288-6230
Contact Email Address amislow@whitneyrehab.com		