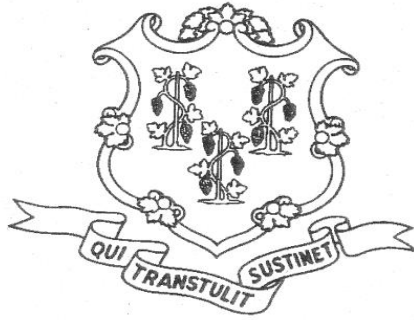


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Whispering Pines Rehabilitation and Nursing Center	
Address (No. & Street, City, State, Zip Code) 38 Talmadge Ave, East Haven, CT 06512	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2443	(Specify)	(Specify)	Medicare Provider 9951
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Medicaid Provider Numbers:	CCNH / RHNS 07-5294	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2023	1	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 Whispering Pines Rehabilitation and Nursing Center [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Whispering Pines Rehabilitation and Nursing Center		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 38 Talmadge Ave, East Haven, CT 06512				
Report Prepared By Laydon and Company LLC		Phone Number 203-799-1040	Date	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
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 203-469-2316		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Whispering Pines Rehabilitation and Nursing Center		Address (No. & Street, City, State, Zip) 38 Talmadge Ave, East Haven, CT 06512		
License Numbers:	CCNH / RHNS 2443	(Specify)	(Specify)	Medicare Provider No. 9951
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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.				
<b>Administrator</b>				
Name of Administrator Helen Byron		Nursing Home Administrator's License No.:	1605	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		









### General Information and Questionnaire Related Parties\*

Name of Facility Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
WP Realty LLC	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>		rental of real estate	p 22 LINE 9	673,295	673,295
WP Management LLC	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>		management services	p 16 M 12	502,094	502,094
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing C	2443	9/30/2023	5	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?       Yes       No      If "No," explain fully why such allocation was not made.

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

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

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

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility Whispering Pines Rehabilitation and	License No. 2443	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility. <span style="float:right;">0</span>				
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire**  
**Other Lines of Business (Continued)**

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Reh	2443	9/30/2023	7	37

**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

### Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page		of	
Whispering Pines Rehabilitation and Nursing Center			2443		9/30/2023				8		37	
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	90	90			90	90						
B. On last day of THIS report period	90	90							90	90		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	76	76			76	76						
B. As of midnight of THIS report period	84	84							84	84		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,972	2,972			2,315	2,315			657	657		
B. Medicaid (Conn.)	18,800	18,800			13,769	13,769			5,031	5,031		
C. Medicaid (other states)												
D. Private Pay	3,651	3,651			2,511	2,511			1,140	1,140		
E. State SSI for RCH												
F. Other (Specify) Mgd Medicare, hospice	3,029	3,029			2,362	2,362			667	667		
G. Total Care Days During Period (3A thru F)	28,452	28,452			20,957	20,957			7,495	7,495		
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>	28,452	28,452			20,957	20,957			7,495	7,495		

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

Name of Facility Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH / RHNS	(Specify)	(Specify)	

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)	(Specify)
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	13	56		15				
Per Diem Rate								
a. One bed rm.	645.12							
b. Two bed rms.		#####		420.23				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	2,367	2,367			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	7,687	7,687			
<b>D. Total Physical Therapy Treatments</b>	<b>10,054</b>	<b>10,054</b>			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	110	110			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	228	228			
<b>D. Total Speech Therapy Treatments</b>	<b>338</b>	<b>338</b>			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	3,091	3,091			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	6,773	6,773			
<b>D. Total Occupational Therapy Treatments</b>	<b>9,864</b>	<b>9,864</b>			

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

CSP-10 Rev. 3/2023

**Report of Expenditures - Salaries & Wages**

Name of Facility Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation?  Yes  No

Item	Total Cost and Hours									
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours	
<b>A. Salaries and Wages*</b>										
1. Operators/Owners (Complete also Sec. I of Schedule A1)	113,732		2,134							
2. Administrator(s) (Complete also Sec. III of Schedule A1)	158,294		2,228							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	308,767		11,145							
5. Dietary Service										
a. Head Dietitian	28,646		641							
b. Food Service Supervisor	71,385		2,158							
c. Dietary Workers	347,894		19,928							
6. Housekeeping Service										
a. Head Housekeeper	314,951		16,717							
b. Other Housekeeping Workers										
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance	731		31							
b. Other Maintenance Workers										
8. Laundry Service										
a. Supervisor										
b. Other Laundry Workers	47,652		2,318							
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	142,804		2,090							
b. RN										
1. Direct Care	585,990		12,856							
2. Administrative**	139,988		2,790							
c. LPN										
1. Direct Care	1,047,192		51,900							
2. Administrative**										
d. Aides and Attendants	1,408,027		111,233							
e. Physical Therapists	251,337		4,938							
f. Speech Therapists	12,718		214							
g. Occupational Therapists	144,467		3,972							
h. Recreation Workers	120,593		4,941							
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	167,237		4,354							
n. Marketing										
o. Other (Specify) See Attached Schedule	77,317		3,588							
<i>A-13. Total Salary Expenditures</i>	<i>5,489,723</i>		<i>260,176</i>							

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

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

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





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

Name of Facility				License No.	Report for Year Ended			Page	of	
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2023			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
<b>Section I - Operators/Owners</b>										
MICHAEL BARTOLOTTA	113,732				BUSINESS OFFICE MANAGER	2,134	A 4			
<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	
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2023			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)	(Specify)							
<b>Section III - Administrators***</b>										
GIOVANNA GRIFFIN	105,986				LICENSED ADMIN 5/18/21-6/10/23	1,548	A 2			
HELEN BYRON	52,308				5/15/23-CURRENT	680	A 2			
<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.

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

CSP-13 Rev. 3/2023

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

Name of Facility	License No.	Report for Year Ended						Page	of
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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	4,800		31						
3. Pharmacist	7,832		135						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	24,000		136						
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	1,080		17						
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	140,753		1,461						
2. Administrative***									
b. LPN									
1. Direct Care	175,023		2,187						
2. Administrative***									
c. Aides	240,076		6,091						
d. Other									
12. Other (Specify)									
See Attached Schedule	107,407		827						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>700,971</b>		<b>10,884</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 in the Adjustment column.

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

**Report of Expenditures**  
**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\***

Name of Facility Whispering Pines Rehabilitation and Nursing Center		License No. 2443		Report for Year Ended 9/30/2023		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship			
		Yes	No				
LTC MANAGEMENT, 174 SCOTT RD, PROSPECT CT 06712	DENTAL	<input type="radio"/>	<input checked="" type="radio"/>				
PARTNERS PHARMACY OF CT LLC, LOCKBOX 825581, PHILADELPHIA PA 19182	PHARMACY CONSULT	<input type="radio"/>	<input checked="" type="radio"/>				
NURSE NETWORK, 400 PARK AVE 19FL, NY NY 10022	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>				
STRATEGIC NURSING SOLUTIONS, 169 HATTERTOWN ROAD, MONROE CT 06468	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>				
INTELYCARE INC, PO BOX 787317, PHILADELPHIA PA 19178	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>				
AAA NURSING CARE, 3303 MAIN ST STRATFORD CT 06614	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>				
WORLDWIDE STAFFING, 3622 LYCKAN PKWY, SUITE 30023, DURHAM NC 27707	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>				
ALL AMERICAN HEALTHCARE SERVICES, 24630 NETWORK PLACE CHICAGO IL 60673	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>				
HARMONY HOME HEALTHCARE LLC, 48 FOOTE RD, EAST HAVEN CT 06512	CNA	<input type="radio"/>	<input checked="" type="radio"/>				
PRO MED STAFF, PO BOX 742890, ATLANTA GA 30374	CNA	<input type="radio"/>	<input checked="" type="radio"/>				
DR A WALALIYADDA, 12 COOKE RD WALLINGFORD CT 06492	MEDICAL DIRECTOR	<input type="radio"/>	<input checked="" type="radio"/>				
SDX DYSPHAGIA EXPERTS, 21 WATERVILLE RD AVON CT 06001	SPEECH THERAPY	<input type="radio"/>	<input checked="" type="radio"/>				
AR SOLUTIONS, PO BOX 592 WALLINGFORD CT 06492	ACCTS REC TEMP HELP	<input type="radio"/>	<input checked="" type="radio"/>				
MAURENN CANIL, 2B TOPSTONE DRIVE, BETHEL CT 06801	NURSE CONSULTANT	<input type="radio"/>	<input checked="" type="radio"/>				
Z RADAR LLC, 560 SYLVAN AVE SUITE3082 ENGLEWOOD CLIFFS NJ 07632	NURSE CONSULTANT	<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Whispering Pines Rehabilitation and Nursing Cen	2443	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>I. Administrative and General</b>								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 103,925	103,925						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 77,347	77,347						
4. Social Security (F.I.C.A.)	\$ 411,205	411,205						
5. Health Insurance	\$ 506,975	506,975						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$							
8. Uniform Allowance	\$ 5,775	5,775						
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 10,437	10,437						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$ (0)	48,877	(48,877)					
d. Accounting and Auditing	\$	72,668	(72,668)					
e. Legal ( <i>Services should be fully described on Page 15b</i> )	\$ 13,171	53,355	(40,184)					
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$							
g. Office Supplies	\$ 17,344	17,344						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 5,830	5,830						
2. Cellular Phones	\$							
i. Appraisal ( <i>Specify purpose and        attach copy</i> )*	\$							
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$	14,801	(14,801)					
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	\$ 470,175	470,175						
<b>Subtotal</b>	\$ 1,622,184	1,798,713	(176,530)					

\* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH / RHNS</b>	<b>Adjustment</b>	<b>(Specify)</b>	<b>Adjustment</b>	<b>(Specify)</b>	<b>Adjustment</b>
Employee Background Screen	\$ 5,849					
Staff Education	\$ 1,440					
Employee Meals	\$ (137)					
Employee Benefits Other	\$ 3,285					
<b>Total</b>	\$ 10,437	\$ -	\$ -	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH / RHNS</b>	<b>Adjustment</b>	<b>(Specify)</b>	<b>Adjustment</b>	<b>(Specify)</b>	<b>Adjustment</b>
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## General Information and Questionnaire Accounting Basis

Name of Facility Whispering Pines Rehabilitation an	License No. 2443	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Laydon and Company LLC	PO Box 945, Orange CT 06477
2 Bailey Scarano	1224 Main St, Branford, CT 06405
3	
4	

Services Provided by This Firm (*describe fully*)

1 monthly accounting services, tax return preparation, cost report preparation	\$	63,668
2 HUD audit	\$	9,000
3	\$	
4	\$	
<b>Charge for Services Provided</b>		
\$		72,668

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Withers Bergman LLP	203-789-1320
2 Green & Levine LLP	860-677-7004
3 Chubb Group of Insurance Companies	888-259-6445
4 Murtha Cullina LLP	203-772-7700
5 Fasano, Ippolito, Lee & Florentine LLC, Fidelity Title, Sate of CT, kainen, escalera	203-787-6555

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

1 157 Church street, New haven, CT 06510
2 231 Farmington ave, Farmington, CT 06032
3 202a Halls' Mill Rd, whitehouse Station, NJ 08889
4 265 Church Street, New Haven CT 06510
5 388 Orange St., New Haven CT 06511

Services Provided by This Firm (*describe fully*)

1 probate court hearings and correspondence, estate law, \	\$	22,888
2 refinance, contracts, operating agreements	\$	10,777
3 employment claims	\$	12,379
4 CMS settlements, HHA policy, regulatory issues, ALJ appeal,	\$	4,204
5 zoning claims,	\$	3,107
<b>Charge for Services Provided</b>		
\$		53,354

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>	1,622,184	1,798,713	(176,530)					
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment \$								
2. Holiday Parties for Staff \$	3,263	3,263						
3. Gifts to Staff and Residents \$								
4. Employee Travel \$	13,286	13,286						
5. Education Expenses Related to Seminars and Conventions \$	1,430	1,430						
6. Automobile Expense ( <i>not purchase or depreciation</i> ) \$		16,565	(16,565)					
7. Other ( <i>Specify</i> ) See Attached Schedule \$								
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted ( <i>all such expenses</i> ) \$	2,208	2,208						
2. Advertising Telephone Directory ( <i>all such expenses</i> )*** \$								
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule \$		56,434	(56,434)					
4. Fund-Raising*** \$								
5. Medical Records \$								
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$								
7. Postage \$	3,397	3,397						
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule \$	5,956	5,956						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$								
9. Subscriptions \$	4,731	4,731						
10. Contributions*** See Attached Schedule \$	100	100						
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> ) \$								
12. Administrative Management Services** \$	502,094	502,094						
13. Other ( <i>Specify</i> ) See Attached Schedule \$	276,668	319,711	(43,043)					
<b>C-14 Total Administrative &amp; General Expenditures</b> \$	<b>2,435,317</b>	<b>2,727,889</b>	<b>(292,571)</b>					

\* 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 in the Adjustment column.



Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Advertising / Public Relations	\$ 56,434	\$ (56,434)				
<b>Total Other Advertising</b>	\$ 56,434	\$ (56,434)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Dues and Membership Fees	\$ 5,956					
<b>Total Dues</b>	\$ 5,956	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Donations	\$ 100					
<b>Total Contributions</b>	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
P/S Office Staff	\$ 43,553					
Administration	\$ 25,671					
Printing and Copy	\$ 1,868					
Other Professional Fees	\$ 29,907					
Advisor Fees	\$ 8,262	\$ (8,262)				
Collection Costs	\$ 4	\$ (4)				
Computer Service	\$ 96,015					
P/S IT	\$ 36,364					
Bank Charges	\$ 32,275	\$ (32,275)				
Penalties Other	\$ 2,502	\$ (2,502)				
WP REALTY HUD LOAN FEES	\$ 16					
WP REALTY HUD MIP EXP	\$ 43,276					
<b>Total Other Administrative and General</b>	\$ 319,711	\$ (43,043)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Whispering Pines Rehabilitation and Nurs	License No. 2443	Report for Year Ended 9/30/2023	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 #
WP Management LLC, 38 Talmadge Ave, East Haven, CT 06512	502,094	operational management	page 16 M 12

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Whispering Pines Rehabilitation and Nursing Center		2443	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 222,668	222,668						
2. Non-Food Supplies	\$ 52,837	52,837						
3. Other (Specify) _____ Dietary Equipment Rental	\$ 126	126						
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>\$ 275,631</b>	<b>275,631</b>						
2E. Dietary Questionnaire		Total	CCNH / RHNS		(Specify)	(Specify)		
F. Resident Meals: Total no. of meals served per day:*	84,705	84,705						
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Whispering Pines Rehabilitation and Nursing Center		2443	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	2,988	2,988				
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)		\$	80,336	80,336				
c. Other (Specify)		\$						
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>83,323</b>	<b>83,323</b>				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.		
G. Did you receive revenue from employees?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify cost.		
J. Did you receive revenue from these people?		<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Whispering Pines Rehabilitation and Nursing C		2443	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
	a. In-House Care	Sq. Ft. Serviced by Personnel						
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	33,890	33,890				
	b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel						
		Amt. \$						
	C. Other ( <i>Specify</i> )	\$						
4D.	<b>Total Housekeeping Expenditures</b> (4a + b + c)	\$	33,890	33,890				
5.	Resident Care (Supplies)**							
	a. Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from	\$	172,476	172,476				
	b. Medicine Cabinet Drugs	\$	1,618	1,618				
	c. Medical and Therapeutic Supplies	\$	316	316				
	d. Ambulance/Limousine***	\$						
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	1,876	1,876				
	f. X-rays and Related Radiological Procedures***	\$	9,097	9,097				
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
	h. Laboratory***	\$	32,151	32,151				
	i. Recreation	\$	10,553	10,553				
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$	12,007	12,007				
	m. Other (Specify)**** See Attached Schedule	\$	204,616	204,616				
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures</b> (5a - 5o)	\$	444,710	444,710				

\* 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 in the Adjustment column.  
 \*\*\*\* 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			License No.	Report for Year Ended				Page of		
Whispering Pines Rehabilitation and Nursing Center			2443	9/30/2023				21	37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
Unitex Textile Rental Services	Pkwy, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		laundry service	80,336			19	3b
PointClickCare Technologies	PO Box 674802, Detroit MI 48267	<input type="radio"/>	<input checked="" type="radio"/>		clinical admin and GLAP software	19,155			16	m13
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		waste disposal	21,909			22	6f
Asantino Consulting	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT support	36,904			16	m13
Ability Network Inc.	PO Box 856015, Mineapolis, MN 55485	<input type="radio"/>	<input checked="" type="radio"/>		computer	11,473			16	m13
Joanne Jones Consulting	3809 Marsh Rd, Garnet Valley PA 19060	<input type="radio"/>	<input checked="" type="radio"/>		healthcare consulting	13,000			16	m13
		<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
Whispering Pines Rehabilitation and Nursing C	2443	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 73,343	73,343						
b. Heat	\$ 50,963	50,963						
c. Light & Power	\$ 85,322	85,322						
d. Water	\$ 57,095	57,095						
e. Equipment Lease ( <i>Provide detail on page 22b</i> )	\$ 7,186	7,186						
f. Other ( <i>itemize</i> )	\$ 94,281	94,281						
See Attached Schedule								
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 368,190	368,190						
7. Depreciation ( <i>complete schedule page 23*</i> )								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 219,027	219,027						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 129,576	129,576						
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 348,604	348,604						
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )								
a. Organization Expense	\$ 22,746	22,746						
b. Mortgage Expense	\$ 15,923	15,923						
c. Leasehold Improvements	\$							
d. Other ( <i>Specify</i> )	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 38,669	38,669						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 13,500	13,500						
10. Property Taxes								
a. Real estate taxes paid by owner	\$ 85,150	85,150						
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$ 18,274	18,274						
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 504,196	504,196						

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





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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Whispering Pines Rehabilitation and Nursing Center			2443	9/30/2023			22b	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						
De Lage Landen Financial services Inc	<input type="radio"/>	<input checked="" type="radio"/>	2 copiers	05/24/18	60 months	\$499/month plus tax	6,772	
ABM Business Systems LLC	<input checked="" type="radio"/>	<input type="radio"/>	1 copier				413	
	<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"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input type="radio"/> No
<b>Total ***</b>							7,186	

\* 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.

### Depreciation Schedule

Name of Facility Whispering Pines Rehabilitation and Nursing Center			License No. 2443		Report for Year Ended 9/30/2023			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												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period	6,471,656			745,335			213,344					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	192,367						5,683					
B-4. Subtotal								219,027				
<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)												
C-4. Subtotal												
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
	Yes	No	Month	Year								
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a. PICKUP TRUCK					10,000			7,833			2,000	
b. RAV-4					25,181			6,172			5,305	
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period					1,133,718			437,766			119,665	
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative					11,008						1,799	
d. Standard Resident					12,346						807	
e. Specialized Resident												
Total Acquired during this report period					23,354						2,606	
D-3. Subtotal												129,576
<b>E. Total Depreciation</b>												348,603





## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
10/31/2022	MEDLINE OVERBED TABLE	Standard Resident	\$ 816	10	\$ 75
11/1/2022	SCANDENT TRACKING	Administrative	\$ 1,292	1	\$ 1,184
12/27/2022	KAMCO	Administrative	\$ 2,223	10	\$ 185
12/28/2022	KAMCO CEILING TILE	Administrative	\$ 2,248	10	\$ 187
12/27/2022	MEDLINE SHOWER CHAIR	Standard Resident	\$ 2,712	10	\$ 226
1/19/2023	MEDLINE - MATTRESS	Standard Resident	\$ 4,404	10	\$ 330
4/30/2023	RUSH IMPRINT	Administrative	\$ 1,453	10	\$ 73
5/2/2023	MEDLINE MATTRESS	Standard Resident	\$ 1,465	10	\$ 61
5/27/2023	MEDLINE CONCENTRATORS	Standard Resident	\$ 2,069	10	\$ 86
6/9/2023	MEDLINE MATTRESS	Standard Resident	\$ 881	10	\$ 29
7/20/2023	ABM BUSINESS SHARP COPIER	Administrative	\$ 2,499	10	\$ 62
9/24/2023	SCANDENT TRACKING	Administrative	\$ 1,292	1	\$ 108
<b>Total additions for Movable Equipment</b>			\$ 23,354		\$ 2,606
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ -

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Whispering Pines Rehabilitation and Nursing Center			2443		9/30/2023			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. ORGANIZATIONAL COSTS	5	2018	15	341,192	100,462	SL		22,746	
2.									
3.									
A-4. Subtotal									22,746
<b>B. Mortgage Expense</b>									
1. FINANCING COSTS				43,633	27,655			8,727	
2. FINANCING COSTS WP REALTY				216,908	8,212			7,196	
3.									
B-4. Subtotal									15,923
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									38,669

\* Straight-line method must be used.

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

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

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

Name of Facility Whispering Pines Rehabilitation and N	License No. 2443	Report for Year Ended 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
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					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase	05/02/18				
4. Date of Initial Licensure	05/02/18				
5. Total Licensed Bed Capacity	90				
6. Square Footage	42,000				
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained	11/23/21				
c. Interest Rate for the Cost Year	2.52%				
d. Term of Mortgage (number of years)	30				
e. Amount of Principal Borrowed	9,200,000				
f. Principal balance outstanding as of _____	8,832,014				
<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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
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
Whispering Pines Rehabilitation and		2443	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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</b> (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				Page	of	
Whispering Pines Rehabilitation ar		2443		9/30/2023				27	37	
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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)				\$	371,967	371,967				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	371,967	371,967				
14. Insurance										
a. Insurance on Property (buildings only)				\$	180,157	180,157				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) D&O				\$	23,914	23,914				
14d. Total Insurance Expenditures (14a + b + c)				\$	204,071	204,071				
15. Total All Expenditures (A-13 thru C-14)				\$	10,911,990	11,204,561	(292,571)			

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nur	2443	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 7,740,979	7,740,979			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,522,495)	(2,522,495)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,650,845	1,650,845			
b. Medicare Room and Board Contractual Allowance **	\$ 1,437,324	1,437,324			
4. a. Private-Pay Residents and Other	\$ 1,695,635	1,695,635			
b. Private-Pay Room and Board Contractual Allowance **	\$ (27,261)	(27,261)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 74,435	74,435			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 63,880	63,880			
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	\$ 890,000	890,000			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 115,400	115,400			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 48,500	48,500			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 2,300	2,300			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ 874,300	874,300			
5. a. Occupational Therapy - Medicare	\$				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 112,100	112,100			
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (1,970,142)	(1,970,142)			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 77	77			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,185,877	10,185,877			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 742	742			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$ 50	50			
5. Interest Income ( <i>Specify</i> )	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 186,273	186,273			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 187,065	187,065			
<b>VI. Total All Revenue</b> (III +V)	\$ 10,372,941	10,372,941			

\* 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)	(Specify)
30 ii 6A	Radiology Medicare "A"	\$ 1,900		
30 ii 6A	Lab Medicare "A"	\$ 7,997		
30 ii 6A	Lab Managed Care	\$ 5,902		
30 ii 6A	Other Ancillary Managed Care	\$ 1,000		
30 ii 6A	Other Ancillary Medicare Part	\$ 39,429		
30 ii 6A	Ancillary Allowance Medicare	\$ (1,336,916)		
30 ii 6A	Ancillary Allowance State / M	\$ (20,451)		
30 ii 6A	Ancillary Allowance Managed C	\$ (284,884)		
30 ii 6A	Ancillary Allowance Med. B	\$ (385,415)		
30 ii 6A	Radiology Managed Care	\$ 1,295		
<b>Total Other Resident Revenue - Medicare</b>		\$ (1,970,142)	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 ii6	Interest income	\$ 77		
<b>Total Other Resident Revenue</b>		\$ 77	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
<b>Total Interest Income</b>			\$ -	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30iv 8	Gain (Loss) Sale Of Assets	\$ 571		
30iv 8	Dividend Income	\$ 17,924		
30iv 8	Other Revenue	\$ 141,257		
30iv 8	CT unemploy rate reduction	\$ 26,521		
<b>Total Other Revenue</b>		\$ 186,273	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and N	2443	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	117,872
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	732,909
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	12,205
5. Prepaid Expenses			\$	508,906
a. _____				
b. _____				
c. _____				
d. See Schedule		508,906		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	408,085
_____				
_____				
See Schedule		408,085		
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,779,976
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>6,664,023</u>		\$	5,699,661
	Accum. Depreciation <u>964,362</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,157,071</u>		\$	597,034
	Accum. Depreciation <u>560,037</u>	Net		
7. Motor Vehicles	*Historical Cost <u>35,182</u>		\$	13,871
	Accum. Depreciation <u>21,311</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
_____				
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	6,310,566

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

(Carry Total forward to next page)

## Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Unexpired Workers Comp. Insur	\$ 87,575
31	A5	Prepaid Medical Insurance	\$ 58,640
31	A5	Prepaid Other	\$ 58,925
31	A5	Property Insurance Escrow	\$ 43,878
31	A5	WP REALTY PREPAIDS AND ESCROWS	\$ 259,887
<b>Total Prepaid Expenses</b>			<b>\$ 508,906</b>

## Schedule of Other Current Assets (Itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
31	A8	RBC Investment acct -64012	\$ 270,647
31	A8	RBC Investment acct -64013	\$ 826,601
31	A8	RBC - Line of Credit	\$ (689,163)
<b>Total Other Current Assets (Itemize)</b>			<b>\$ 408,085</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ -</b>

## Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			<b>\$ -</b>

## Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
33	a12	A / R - Resident Refunds	\$ (25,795)
33	a12	A / R - Other Misc. / Pennies	\$ 32,293
33	a12	A / R - Suspense	\$ 611
33	a12	A / R - Medicare Adjustment	\$ (3,244)
33	a12	A / R - Medicaid Rate Adj. Int	\$ (25,450)
33	a12	A/R Medicaid Retro Rate Adj.	\$ 52,172
33	a12	A/R Temporary Suspense Acct	\$ 933
33	a12	Other Receivables	\$ (23,058)
33	a12	Accrued Paid Time Off	\$ 160,681
33	a12	401 K Contribution Withheld	\$ (556)
33	a12	CT paid family medical leave	\$ 0
33	a12	Credit Union Withheld	\$ 1,486
33	a12	Other Employee Withheld	\$ (5,280)
33	a12	Accrued Rent	\$ (145,902)
33	a12	Accrued Personal Prop Tax	\$ (12,764)
33	a12	Accrued Provider Tax	\$ 125,385
33	a12	Accrued A / P	\$ 66,473
33	a12	Security Deposits Residents	\$ 161,598
33	a12	Security Deposit - other	\$ (3,000)
33	a12	Resident Trust Payable	\$ 42,560
33	a12	RESIDENT COUNCIL FUND PAYABLE	\$ (80)
33	a12	WP REALTY ACCRUED INTEREST	\$ 31,490
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 430,552</b>

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

Page Ref	Line Ref	Description	
34	B4	Due to HMS	\$ 58,182
33	B4	Due to WP Realty LLC	\$ (129,904)
33	B4	SBA EIDL loan	\$ 500,000
33	B4	SBA EIDL loan #2	\$ 1,500,000
33	B4	WP REALTY EIDL LOAN	\$ 500,000
33	B4	WP REALTY DEFD FINANCE FEES NET	\$ (201,500)
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 2,226,778</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nu	2443	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	8,090,543
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	1,771,200
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	1,771,200
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	341,192		
	Accum. Depreciation	123,208	Net	\$ 217,984
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	3,990,810
Name and Address	Amount	Loan Date		
	3,990,810			
7. Other Assets ( <i>itemize</i> )			\$	7,253
		43,633		
		(36,380)		
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	4,216,047
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	14,077,790

\* 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
Whispering Pines Rehabilitation and Nursing		2443	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	862,909
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> )				\$	110,892
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	8,198
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*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	430,552
_____					
_____					
See Schedule				430,552	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,412,552</b>

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

(Carry Total forward to next page)



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

Name of Facility Whispering Pines Rehabilitation and Nursin	License No. 2443	Report for Year Ended 9/30/2023		Page 34	of 37
Account				Amount	
Total Brought Forward:				1,412,552	
<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				\$ 8,832,014	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 2,226,778	
See Schedule		2,226,778			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 11,058,792	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 12,471,344	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and N	2443	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	1,771,200
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	(2,649,518)
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			\$	(878,318)
<b>B. Net Worth</b>				
1. Owner's Capital			\$	3,316,383
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period	10/1/2022	thru	9/30/2023	\$ align="right">(831,620)
7. Total Net Worth			\$	2,484,763
<b>C. Total Reserves and Net Worth</b>			\$	1,606,445
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	14,077,790

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nur	2443	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	3,110,125
B. Total Revenue (From Statement of Revenue Page 30)			\$	10,372,941
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	11,204,561
D. Net Income or Deficit			\$	(831,620)
E. Balance			\$	2,278,505
F. Additions				
1. Additional Capital Contributed (itemize)				
UNREALIZED GAIN/LOSS ON INVESTMENT	144,199			
PRIOR PERIOD ADJUSTMENTS	62,059			
2. Other (itemize)				
F-3. Total Additions			\$	206,258
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	
Name and Address (No., City, State, Zip)	Title	Amount		
2. Other Withdrawings (Specify)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	2,484,763
				09/30/23

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

Name of Facility Whispering Pines Rehabilitation and	License No. 2443	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<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	Date Signed		
Printed Name of Preparer				
Elmer A Laydon CPA				
Address Address		Phone Number		
PO Box 945 Orange, Ct 06477		203-799-1040		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Elmer A Laydon CPA		203-799-1040		
Contact Email Address				
elaydon@laydoncpa.com				