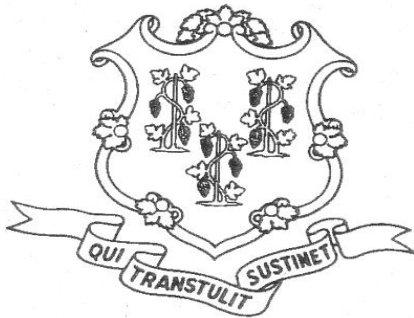


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

| | |
|--|-------------------------------------|
| Name of Facility (as licensed) Whitney Center | |
| Address (No. & Street, City, State, Zip Code) 200 Leeder Hill Dr., Hamden, CT 06517 | |
| Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Other <input type="checkbox"/> (Specify) | |
| Report for Year Beginning 10/1/2022 | Report for Year Ending 9/30/2023 |

| | | | | |
|------------------|----------------------|-------|-----------|-----------------------------|
| License Numbers: | CCNH / RHNS 985-C | Other | (Specify) | Medicare Provider 075290 |
|------------------|----------------------|-------|-----------|-----------------------------|

| | | | |
|----------------------------|-----------------------|-------|-----------|
| Medicaid Provider Numbers: | CCNH / RHNS 123856 | Other | (Specify) |
|----------------------------|-----------------------|-------|-----------|

General Information

| | | | | |
|--|----------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed) Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | 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 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) Margaret Joyce | | | Printed Name (Owner) | | |
| Subscribed and Sworn to before me: | State of | Date | Signed (Notary Public) | Comm. Expires / / | |
| Address of Notary Public | | | | | |

(Notary Seal)

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

| Data Required for Real Wage Adjustment | | | Page 1A | of 37 |
|--|----------------------|-------------------------------|-------------------|-----------------|
| Name of Facility Whitney Center | | Period Covered: | From 10/1/2022 | To 9/30/2023 |
| Address of Facility 200 Leeder Hill Dr., Hamden, CT 06517 | | | | |
| Report Prepared By Anne Matist | | Phone Number (203)848-2661 | Date 4/10/2024 | |
| Item | Total | CCNH / RHNS | Other | (Specify) |
| 1. Dietary wages paid | \$ 1,353,106 | 220,556 | 1,132,550 | |
| 2. Laundry wages paid | \$ | | | |
| 3. Housekeeping wages paid | \$ 790,297 | 33,746 | 756,551 | |
| 4. Nursing wages paid | \$ 5,678,610 | 1,438,061 | 4,240,549 | |
| 5. All other wages paid | \$ 1,744,539 | 184,407 | 1,560,132 | |
| 6. Total Wages Paid | \$ 9,566,552 | 1,876,770 | 7,689,782 | |
| 7. Total salaries paid | \$ 4,689,491 | 864,814 | 3,824,677 | |
| 8. Total Wages and Salaries Paid (As per page 10 of Report) | \$ 14,256,043 | 2,741,584 | 11,514,459 | |

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

| | | | | |
|---|----------------------|---|-------------|---------------------------------|
| Phone No. of Facility (203)281-6745 | | Report for Year Ended 9/30/2023 | Page 2 | of 37 |
| Name of Facility (as shown on license) Whitney Center | | Address (No. & Street, City, State, Zip) 200 Leeder Hill Dr., Hamden, CT 06517 | | |
| License Numbers: | CCNH / RHNS 985-C | Other | (Specify) | Medicare Provider No. 075290 |
| Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Other <input type="checkbox"/> (Specify) | | | | |
| Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust | | | | |
| If this facility opened or closed during report year provide: | | Date Opened | Date Closed | |
| Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully. | | | | |
| | | | | |
| Administrator | | | | |
| Name of Administrator Margaret Joyce | | Nursing Home Administrator's License No.: | 000980 | |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility. | | | | |
| Name | | License No.: | | |
| | | | | |
| | | | | |
| | | | | |

General Information and Questionnaire Related Parties*

| | | | | |
|------------------------------------|----------------------|------------------------------------|-----------|----------|
| Name of Facility Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | Page 4 | of 37 |
|------------------------------------|----------------------|------------------------------------|-----------|----------|

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

| Name of Related Individual or Company | Business Address | Also Provides Goods/Services to Non-Related Parties | | | Description of Goods/Services Provided | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
|---------------------------------------|------------------|---|----------------------------------|-----|--|---|---------------|----------------------------------|
| | | Yes | No | %** | | | | |
| | | <input type="radio"/> | <input 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"/> | | | | | |

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

General Information and Questionnaire

Basis for Allocation of Costs

| | | | | |
|------------------------------------|----------------------|------------------------------------|-----------|----------|
| Name of Facility Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | 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? 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 Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | Page 6 | of 37 |
| Square footage of entire facility. | | 482,687 | | |
| Outpatient Therapy | | | | |
| Does the Facility provide outpatient therapy services? | | Yes | | |
| <i>If yes, please complete the following:</i> | | | | |
| 460 | Square footage of therapy space. | | | |
| Meals on Wheels | | | | |
| 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 | | | |
| Apartments, Independent Living, Assisted Living | | | | |
| Does the facility have apartments, independent living, and/or assisted living? | | Yes | | |
| <i>If yes, please complete the following:</i> | | | | |
| 0 | Square footage of apartments | | | |
| 435,111 | Square footage of independent living | | | |
| Same | Square footage of assisted living | | | |
| | Please identify the services provided: IL residents may receive AL services | | | |

General Information and Questionnaire
Other Lines of Business (Continued)

| | | | | |
|------------------------------------|----------------------|------------------------------------|-----------|----------|
| Name of Facility Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | Page 7 | of 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 Whitney Center | | | License No. 985-C | | Report for Year Ended 9/30/2023 | | | | Page 8 | | of 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 | Other | (Specify) | Total | CCNH / RHNS | Other | (Specify) |
| 1. Certified Bed Capacity | | | | | | | | | | | | |
| A. On last day of PREVIOUS report period | 551 | 59 | 492 | | 551 | 59 | 492 | | | | | |
| B. On last day of THIS report period | 581 | 59 | 522 | | | | | | 581 | 59 | 522 | |
| 2. Number of Residents | | | | | | | | | | | | |
| A. As of midnight of PREVIOUS report period | 287 | 27 | 260 | | 287 | 27 | 260 | | | | | |
| B. As of midnight of THIS report period | 339 | 25 | 314 | | | | | | 339 | 25 | 314 | |
| 3. Total Number of Days Care Provided During Period | | | | | | | | | | | | |
| A. Medicare | 1,911 | 1,911 | | | 1,481 | 1,481 | | | 430 | 430 | | |
| B. Medicaid (Conn.) | 2,830 | 2,830 | | | 2,186 | 2,186 | | | 644 | 644 | | |
| C. Medicaid (other states) | | | | | | | | | | | | |
| D. Private Pay | 126,904 | 5,685 | 121,219 | | 96,877 | 4,216 | 92,661 | | 30,027 | 1,469 | 28,558 | |
| E. State SSI for RCH | | | | | | | | | | | | |
| F. Other (Specify) | | | | | | | | | | | | |
| G. Total Care Days During Period (3A thru F) | 131,645 | 10,426 | 121,219 | | 100,544 | 7,883 | 92,661 | | 31,101 | 2,543 | 28,558 | |
| 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) | 131,645 | 10,426 | 121,219 | | 100,544 | 7,883 | 92,661 | | 31,101 | 2,543 | 28,558 | |

Schedule of Resident Statistics (Cont'd)

| Name of Facility Whitney Center | | | License No. 985-C | | | Report for Year Ended 9/30/2023 | | | Page 9 | | of 37 | | |
|--|-----------------|-------------|----------------------|----------------|-------------|------------------------------------|------------|----------------------|-------------|-----------------------|-----------|-----------|-------------------|
| 4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information: | | | | | | | | | | | | | |
| Date of Change | Place of Change | | | Change in Beds | | | | | | Capacity After Change | | | Reason for Change |
| | CCNH / RHNS | Other | (Specify) | Lost | | | Gained | | | CCNH / RHNS | Other | (Specify) | |
| | (1) | (2) | (3) | (1) | (2) | (3) | (1) | (2) | (3) | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change. | | | | | | | | | | | | | |
| Change in Resident Days | | | | | | | | | CCNH / RHNS | Other | (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 | Other | CCNH / RHNS | Other | (Specify) | R.C.H. | ICF-MR | | | | | |
| No. of Residents | 3 | 6 | | 16 | 313 | | | | | | | | |
| Per Diem Rate | | | | | | | | | | | | | |
| a. One bed rm. | 568.00 | ##### | | 568.00 | Various | | | | | | | | |
| b. Two bed rms. | 521.00 | ##### | | 521.00 | Various | | | | | | | | |
| c. Three or more bed rms. | | | | | | | | | | | | | |
| 7. Total Number of Physical Therapy Treatments | | | | TOTAL | CCNH / RHNS | Other | Outpatient | (Specify) | | | | | |
| A. Medicare - Part B | | | | 615 | 615 | | | | | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | | | | |
| 2. Restorative Treatments | | | | 4,353 | 4,353 | | | | | | | | |
| C. Other | | | | 6,827 | 6,827 | | | | | | | | |
| D. Total Physical Therapy Treatments | | | | 11,795 | 11,795 | | | | | | | | |
| 8. Total Number of Speech Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | 68 | 68 | | | | | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | | | | |
| 2. Restorative Treatments | | | | 252 | 252 | | | | | | | | |
| C. Other | | | | 123 | 123 | | | | | | | | |
| D. Total Speech Therapy Treatments | | | | 443 | 443 | | | | | | | | |
| 9. Total Number of Occupational Therapy Treatments | | | | | | | | | | | | | |
| A. Medicare - Part B | | | | 243 | 243 | | | | | | | | |
| B. Medicaid (Exclusive of Part B) | | | | | | | | | | | | | |
| 1. Maintenance Treatments | | | | | | | | | | | | | |
| 2. Restorative Treatments | | | | 3,697 | 3,697 | | | | | | | | |
| C. Other | | | | 289 | 289 | | | | | | | | |
| D. Total Occupational Therapy Treatments | | | | 4,229 | 4,229 | | | | | | | | |

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

| | | | | |
|------------------------------------|----------------------|------------------------------------|------------|----------|
| Name of Facility Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | Page 10 | of 37 |
|------------------------------------|----------------------|------------------------------------|------------|----------|

Are time records maintained by all individuals receiving compensation? Yes No

| Item | Total Cost and Hours | | | | | | | | |
|--|----------------------|------------------|---------------|-------------------|--------------|----------------|-----------|------------|-------|
| | CCNH / RHNS | Adjustment | Hours | Other | Adjustment | Hours | (Specify) | Adjustment | Hours |
| A. Salaries and Wages* | | | | | | | | | |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1) | 58,928 | | 347 | 295,404 | (295,404) | 1,739 | | | |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1) | 178,350 | (126,655) | 2,086 | | | | | | |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1) | | | | | | | | | |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.) | 246,327 | | 6,947 | 1,234,837 | (1,234,837) | 34,823 | | | |
| 5. Dietary Service | | | | | | | | | |
| a. Head Dietitian | | | | | | | | | |
| b. Food Service Supervisor | 57,202 | | 1,713 | 293,731 | (293,731) | 8,797 | | | |
| c. Dietary Workers | 220,556 | | 12,796 | 1,132,550 | (1,132,550) | 65,705 | | | |
| 6. Housekeeping Service | | | | | | | | | |
| a. Head Housekeeper | 2,761 | | 89 | 61,904 | (61,904) | 1,997 | | | |
| b. Other Housekeeping Workers | 33,746 | | 2,041 | 756,551 | (756,551) | 45,751 | | | |
| 7. Repairs & Maintenance Services | | | | | | | | | |
| a. Engineer or Chief of Maintenance | 9,478 | | 182 | 212,482 | (212,482) | 4,070 | | | |
| b. Other Maintenance Workers | 26,052 | | 1,017 | 584,069 | (584,069) | 22,800 | | | |
| 8. Laundry Service | | | | | | | | | |
| a. Supervisor | | | | | | | | | |
| b. Other Laundry Workers | | | | | | | | | |
| 9. Barber and Beautician Services | 4,351 | | 163 | 70,789 | (70,789) | 2,649 | | | |
| 10. Protective Services | 6,799 | | 375 | 79,161 | (79,161) | 4,362 | | | |
| 11. Accounting Services | | | | | | | | | |
| a. Head Accountant | 27,500 | | 347 | 137,859 | (137,859) | 1,739 | | | |
| b. Other Accountants | 37,958 | | 1,049 | 190,284 | (190,284) | 5,257 | | | |
| 12. Professional Care of Residents | | | | | | | | | |
| a. Directors and Assistant Director of Nurses | 121,769 | | 2,086 | 27,792 | (27,792) | 264 | | | |
| b. RN | | | | | | | | | |
| 1. Direct Care | 298,633 | | 5,853 | 178,077 | (178,077) | 3,807 | | | |
| 2. Administrative** | 396,080 | | 8,626 | 131,240 | (131,240) | 380 | | | |
| c. LPN | | | | | | | | | |
| 1. Direct Care | 215,235 | | 6,885 | 753,386 | (753,386) | 24,682 | | | |
| 2. Administrative** | | | | | | | | | |
| d. Aides and Attendants | 628,210 | | 32,073 | 2,886,140 | (2,886,140) | 150,998 | | | |
| e. Physical Therapists | | | | | | | | | |
| f. Speech Therapists | | | | | | | | | |
| g. Occupational Therapists | | | | | | | | | |
| h. Recreation Workers | 25,868 | | 584 | 130,179 | (130,179) | 7,092 | | | |
| 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 | 80,190 | | 1,968 | 299 | (299) | 8 | | | |
| n. Marketing | | | | 455,155 | (455,155) | 8,177 | | | |
| o. Other (Specify) See Attached Schedule | 65,589 | | 1,873 | 1,863,725 | (1,863,725) | 64,253 | | | |
| <i>A-13. Total Salary Expenditures</i> | <i>2,741,582</i> | <i>(126,655)</i> | <i>89,100</i> | <i>11,475,614</i> | <i>#####</i> | <i>459,350</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 of Other Salaries and Wages (Page 10)

| Position | CCNH / RHNS | | | Other | | | (Specify) | | |
|--|-------------|------------|-------|--------------|----------------|--------|-----------|------------|-------|
| | \$ | Adjustment | Hours | \$ | Adjustment | Hours | \$ | Adjustment | Hours |
| All Other Unallowable | | | | \$ 1,138,966 | \$ (1,138,966) | 42,444 | | | |
| Community Resource Team & Resident Services Team | \$ 65,589 | | 1,873 | \$ 763,605 | \$ (763,605) | 21,809 | | | |
| Accrued PTO | | | | \$ (132,938) | \$ 132,938 | | | | |
| Accrued Bonuses | | | | \$ 98,012 | \$ (98,012) | | | | |
| Reconciling Adjustmnet to TB | | | | \$ (3,920) | \$ 3,920 | | | | |
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| | | | | | | | | | |
| Total | \$ 65,589 | \$ - | 1,873 | \$ 1,863,725 | \$ (1,863,725) | 64,253 | \$ - | \$ - | - |

Schedule of Other Fees (Page 13)

| Service | CCNH / RHNS | | | Other | | | (Specify) | | |
|---|-------------|------------|-------|----------|------------|-------|-----------|------------|-------|
| | \$ | Adjustment | Hours | \$ | Adjustment | Hours | \$ | Adjustment | Hours |
| Medical Consultant to Resident Committees | \$ 300 | | | | | | | | |
| Psychiatric Consultant | | | | \$ 7,500 | \$ (7,500) | | | | |
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| | | | | | | | | | |
| Total | \$ 300 | \$ - | - | \$ 7,500 | \$ (7,500) | - | \$ - | \$ - | - |

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

| Name of Facility | | | | License No. | Report for Year Ended | | | Page | of | |
|---|-------------|---------|-----------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Whitney Center | | | | 985-C | 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 | Other | (Specify) | | | | | | | |
| Section I - Operators/Owners | | | | | | | | | | |
| Michael Rambarose | 58,928 | 295,404 | | 457b and 457f plans \$32,601 | Presidnet & CEO | 2,086 | A1 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12). | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

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

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

| Name of Facility (as licensed) | | | | License No. | Report for Year Ended | | | Page | of | |
|--|-------------|-------|-----------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Whitney Center | | | | 985-C | 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 | Other | (Specify) | | | | | | | |
| Section III - Administrators*** | | | | | | | | | | |
| Margaret Joyce | 178,350 | | | | SNF Administrator | 2,086 | A2 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Section IV - Assistant Administrators | | | | | | | | | | |
| | | | | | | | | | | |
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*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

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

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

B. Report of Expenditures - Professional Fees

| Name of Facility | License No. | Report for Year Ended | | | | | | Page | of |
|---|----------------|-----------------------|--------------|----------------|------------------|--------------|-----------|------------|-------|
| Whitney Center | 985-C | 9/30/2023 | | | | | | 13 | 37 |
| Total Cost and Hours | | | | | | | | | |
| Item | CCNH / RHNS | Adjustment | Hours | Other | Adjustment | Hours | (Specify) | Adjustment | 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 | 8,760 | | 229 | | | | | | |
| 2. Dentist | | | | | | | | | |
| 3. Pharmacist | 7,504 | | 86 | | | | | | |
| 4. Podiatrist | | | | | | | | | |
| 5. Physical Therapy | | | | | | | | | |
| a. Resident Care | 119,394 | | 1,511 | | | | | | |
| b. Other | 164,202 | (164,505) | 2,080 | 379 | (379) | | | | |
| 6. Social Worker | | | | | | | | | |
| 7. Recreation Worker | | | | | | | | | |
| 8. Physicians | | | | | | | | | |
| a. Medical Director (entire facility) | 77,148 | | 1,040 | 11,000 | (11,000) | 520 | | | |
| b. Utilization Review (Title 18 and 19 only) monthly meeting | 113 | | 2 | | | | | | |
| 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 | 7,975 | | 100 | | | | | | |
| b. Other | 3,071 | (3,071) | 39 | | | | | | |
| 10. Occupational Therapist | | | | | | | | | |
| a. Resident Care | 127,126 | | 1,609 | | | | | | |
| b. Other | 9,275 | (9,275) | 117 | | | | | | |
| 11. Nurses and aides and attendants | | | | | | | | | |
| a. RN | | | | | | | | | |
| 1. Direct Care | 45,826 | | 551 | 512 | (512) | 8 | | | |
| 2. Administrative*** | 870 | | 22 | | | | | | |
| b. LPN | | | | | | | | | |
| 1. Direct Care | 9,859 | | 144 | 53,712 | (53,712) | 832 | | | |
| 2. Administrative*** | | | | | | | | | |
| c. Aides | 19,641 | | 580 | 181,249 | (181,249) | 5,420 | | | |
| d. Other | | | | | | | | | |
| 12. Other (Specify) | | | | | | | | | |
| See Attached Schedule | 300 | | | 7,500 | (7,500) | | | | |
| B-13 Total Fees Paid in Lieu of Salaries | 601,063 | (176,851) | 8,110 | 254,351 | (254,351) | 6,780 | | | |

* 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 Whitney Center | | License No. 985-C | | 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 | | | | |
| Alycia Mulhern 24 Shawmut Ave., North Haven, CT 06473 | Dietician | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| OmniCare, Inc. PO Box 78000, Detroit, MI 48278 | Pharmacy Services | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| Trinity Rehabilitation 72640 Fairpoint New Athens Rd., St. Clairsville, | Physical, speech, and occupational therapy | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| Northeast Medical Group 847 Howard Ave., New Haven, CT 06519 | Medical Director | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| Linda Simms 19 Easterly Farms Rd., Madison, CT 06443 | Chart/Utilization Review | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| Michael D. Bergman, MD 215 Sherman Ave., Hamden, CT 06518 | Medical Consulting | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| Terri Ahern 200 Leeder Hill Dr., Hamden, CT 06517 | MDS | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| Intelycare 1515 Hancock St., Ste. 203, Quincy, MA 02169 | Contract Nurses | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
| | | <input type="radio"/> | <input checked="" type="radio"/> | | | | |
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* 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 |
|---|-------------|-----------------------|------------|-----------|-------------|-----------|------------|----|
| Whitney Center | 985-C | 9/30/2023 | | | | | 15 | 37 |
| Item | Total | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment | |
| I. Administrative and General | | | | | | | | |
| a. Employee Health & Welfare Benefits | | | | | | | | |
| 1. Workmen's Compensation | \$ 84,868 | 84,868 | | 250,688 | (250,688) | | | |
| 2. Disability Insurance | \$ 11,830 | 11,830 | | 49,167 | (49,167) | | | |
| 3. Unemployment Insurance | \$ 89 | 89 | | 448 | (448) | | | |
| 4. Social Security (F.I.C.A.) | \$ 192,309 | 192,309 | | 804,989 | (804,989) | | | |
| 5. Health Insurance | \$ 288,780 | 288,780 | | 1,008,958 | (1,008,958) | | | |
| 6. Life Insurance (employees only) (not-owners and not-operators) | \$ 5,466 | 5,466 | | 21,893 | (21,893) | | | |
| 7. Pensions (Non-Discriminatory) (not-owners and not-operators) | \$ 49,956 | 49,956 | | 182,341 | (182,341) | | | |
| 8. Uniform Allowance | \$ 912 | 912 | | 10,427 | (10,427) | | | |
| 9. Other (<i>Specify</i>) See Attached Schedule | \$ 50,058 | 50,895 | (837) | 207,668 | (207,668) | | | |
| b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* Michael Rambarose | \$ | 5,422 | (5,422) | 27,180 | (27,180) | | | |
| c. Bad Debts* | \$ 0 | 48,837 | (48,837) | 19,697 | (19,697) | | | |
| d. Accounting and Auditing | \$ 13,570 | 13,570 | | 67,836 | (67,836) | | | |
| e. Legal (<i>Services should be fully described on Page 15b</i>) | \$ 4,395 | 4,395 | | 22,641 | (22,641) | | | |
| f. Insurance on Lives of Owners and Operators (<i>Specify</i>)* | \$ (0) | 114 | (114) | 570 | (570) | | | |
| g. Office Supplies | \$ 5,418 | 5,418 | | 17,349 | (17,349) | | | |
| h. Telephone and Cellular Phones | | | | | | | | |
| 1. Telephone & Pagers | \$ 3,905 | 3,905 | | 79,610 | (79,610) | | | |
| 2. Cellular Phones | \$ 2,801 | 3,942 | (1,142) | 29,903 | (29,903) | | | |
| i. Appraisal (<i>Specify purpose and attach copy</i>)* | \$ | | | | | | | |
| j. Corporation Business Taxes (<i>franchise tax</i>) | \$ 67 | 67 | | 335 | (335) | | | |
| k. Other Taxes (<i>Not related to property - See Page 22</i>) | | | | | | | | |
| 1. Income* | \$ | | | | | | | |
| 2. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | | | | |
| 3. Resident Day User Fee | \$ | | | | | | | |
| Subtotal | \$ 714,424 | 770,776 | (56,352) | 2,801,700 | (2,801,699) | | | |

* 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

| Description | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
|---------------------------|-------------|------------|------------|--------------|-----------|------------|
| HSA Match | \$ 12,987 | | \$ 55,034 | \$ (55,034) | | |
| HSA Administration | \$ 247 | | \$ 1,236 | \$ (1,236) | | |
| Dental Insurance | \$ 12,168 | | \$ 33,418 | \$ (33,418) | | |
| FSA Administration | \$ 272 | | \$ 1,364 | \$ (1,364) | | |
| EAP & Occupational Health | \$ 8,359 | | \$ 10,886 | \$ (10,886) | | |
| Tuition Assistance | \$ 837 | \$ (837) | \$ 4,195 | \$ (4,195) | | |
| Employee Relations | \$ 9,942 | | \$ 70,633 | \$ (70,633) | | |
| Pre-employment Screening | \$ 6,085 | | \$ 30,902 | \$ (30,902) | | |
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| | | | | | | |
| Total | \$ 50,895 | \$ (837) | \$ 207,668 | \$ (207,668) | \$ - | \$ - |

Schedule of Other Taxes

| Description | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
|--------------|-------------|------------|-------|------------|-----------|------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

General Information and Questionnaire
Accounting Basis

| | | | | |
|------------------------------------|----------------------|------------------------------------|-------------|----------|
| Name of Facility Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | Page 15b | 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 3 4 | Address (No. & Street, City, State, Zip Code) 555 Long Warf Dr., 12th Floor, New Haven, CT 06511 |
|---|---|

Services Provided by This Firm (*describe fully*)

| | |
|--|------------------------------|
| 1 annual audit, preparation of 990 and 5500, and general consulting services related to accounting | \$ 81,406 |
| 2 | \$ |
| 3 | \$ |
| 4 | \$ |
| | Charge for Services Provided |
| | \$ 81,406 |

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 Accounting and Auditing

Legal Services Information

| | |
|---|---|
| Name of Legal Firm or Independent Attorney 1 Wiggin & Dana, LLP 2 Murtha Cullina 3 Littler Mendelson, P.C. 4 Ulmer & Berne 5 | Telephone Number (203)498-4400 (203)772-7700 (203)974-8700 |
|---|---|

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

| |
|---|
| 1 PO Box 1832, New Haven, CT 06508 |
| 2 265 Church St., New Haven, CT 06510 |
| 3 265 Church St., #300, New Haven, CT 06510 |
| 4 |
| 5 |

Services Provided by This Firm (*describe fully*)

| | |
|--|------------------------------|
| 1 General Counsel | \$ 15,398 |
| 2 Bond Issuance and Acquisition Consultant | \$ 2,282 |
| 3 Employment Law Representation | \$ 8,776 |
| 4 AP acquired with facility purchase | \$ 581 |
| 5 | \$ |
| | Charge for Services Provided |
| | \$ 27,036 |

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 Legal

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

| Name of Facility | License No. | Report for Year Ended | | | | | Page | of |
|---|-------------|-----------------------|------------|-----------|-------------|-----------|------------|----|
| Whitney Center | 985-C | 9/30/2023 | | | | | 16 | 37 |
| Item | Total | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment | |
| Subtotals Brought Forward: | 714,424 | 770,776 | (56,352) | 2,801,700 | (2,801,699) | | | |
| l. Travel and Entertainment | | | | | | | | |
| 1. Resident Travel and Entertainment | \$ 36,687 | 36,687 | | 132,739 | (132,739) | | | |
| 2. Holiday Parties for Staff | \$ 2,304 | 2,304 | | 10,948 | (10,948) | | | |
| 3. Gifts to Staff and Residents | \$ 110 | 110 | | 44,228 | (44,228) | | | |
| 4. Employee Travel | \$ 2,485 | 2,485 | | 14,002 | (14,002) | | | |
| 5. Education Expenses Related to Seminars and Conventions | \$ 6,575 | 6,575 | | 93,102 | (93,102) | | | |
| 6. Automobile Expense (<i>not purchase or depreciation</i>) | \$ 1,771 | 1,771 | | 44,518 | (44,518) | | | |
| 7. Other (<i>Specify</i>) See Attached Schedule | \$ | | | | | | | |
| m. Other Administrative and General Expenses | | | | | | | | |
| 1. Advertising Help Wanted (<i>all such expenses</i>) | \$ 259 | 259 | | 1,299 | (1,299) | | | |
| 2. Advertising Telephone Directory (<i>all such expenses</i>)*** | \$ | | | | | | | |
| 3. Advertising Other (<i>Specify</i>)*** See Attached Schedule | \$ | | | 128,626 | (128,626) | | | |
| 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)*** | \$ | 306 | (306) | 3,530 | (3,530) | | | |
| 7. Postage | \$ 945 | 945 | | 4,807 | (4,807) | | | |
| * 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule | \$ 7,876 | 7,876 | | 32,488 | (32,488) | | | |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** | \$ | 354 | (354) | 1,777 | (1,777) | | | |
| 9. Subscriptions | \$ 1,298 | 1,298 | | 12,228 | (12,228) | | | |
| 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>) | \$ 38,392 | 38,392 | | 529,087 | (529,087) | | | |
| 12. Administrative Management Services** | \$ | | | | | | | |
| 13. Other (<i>Specify</i>) See Attached Schedule | \$ 128,450 | 141,204 | (12,754) | 710,551 | (710,551) | | | |
| C-14 Total Administrative & General Expenditures | \$ 941,575 | 1,011,341 | (69,766) | 4,565,628 | (4,565,627) | | | |

* 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 | Other | Adjustment | (Specify) | Adjustment |
|---|-------------|------------|-------|------------|-----------|------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total Other Travel and Entertainment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Schedule of Other Advertising

| Description | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
|----------------------------------|-------------|------------|------------|--------------|-----------|------------|
| Consultants | | | \$ 11,433 | \$ (11,433) | | |
| Website/Internet | | | \$ 13,371 | \$ (13,371) | | |
| Resident Referrals | | | \$ 7,947 | \$ (7,947) | | |
| Outreach/Promotions/Sponsorships | | | \$ 24,491 | \$ (24,491) | | |
| Digital Advertising | | | \$ 51,196 | \$ (51,196) | | |
| Print Advertising | | | \$ 8,628 | \$ (8,628) | | |
| Print Materials | | | \$ 11,560 | \$ (11,560) | | |
| Total Other Advertising | \$ - | \$ - | \$ 128,626 | \$ (128,626) | \$ - | \$ - |

Schedule of Dues

| Description | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
|---------------------------------------|-------------|------------|-----------|-------------|-----------|------------|
| Leading Age | \$ 4,041 | | \$ 20,259 | \$ (20,259) | | |
| CARF | \$ 561 | | \$ 2,814 | \$ (2,814) | | |
| Other Misc Professional Organizations | \$ 3,274 | | \$ 9,415 | \$ (9,415) | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total Dues | \$ 7,876 | \$ - | \$ 32,488 | \$ (32,488) | \$ - | \$ - |

Schedule of Contributions

| Description | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
|----------------------------|-------------|------------|-------|------------|-----------|------------|
| | | | | | | |
| | | | | | | |
| Total Contributions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Schedule of Other Administrative and General

| Description | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
|---|-------------|-------------|------------|--------------|-----------|------------|
| License & Fees | \$ 4,187 | | \$ 11,083 | \$ (11,083) | | |
| Software | \$ 99,857 | | \$ 456,304 | \$ (456,304) | | |
| Bank Fees | \$ 9,509 | | \$ 27,824 | \$ (27,824) | | |
| Finance Charges/Late Fees | \$ 1,532 | | \$ 14,803 | \$ (14,803) | | |
| Investment Fees | \$ 1,298 | | \$ 6,509 | \$ (6,509) | | |
| Misc Expenses | \$ 2,198 | | \$ 13,992 | \$ (13,992) | | |
| Expendable Supplies | \$ 6,720 | | \$ 37,758 | \$ (37,758) | | |
| Cost of Goods Sold | \$ 1,709 | | \$ 116,808 | \$ (116,808) | | |
| Durable Goods - Corner Store & Apt. Upgrades | \$ 1,439 | | \$ 15,269 | \$ (15,269) | | |
| Reconciling Adjustment to TB | | | \$ 1,077 | \$ (1,077) | | |
| Penalties and Fines | \$ 12,754 | \$ (12,754) | \$ 9,123 | \$ (9,123) | | |
| Total Other Administrative and General | \$ 141,204 | \$ (12,754) | \$ 710,551 | \$ (710,551) | \$ - | \$ - |

Schedule C-1 - Management Services*

| Name of Facility Whitney Center | License No. 985-C | 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 # |
| | | | |
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*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

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

| Name of Facility Whitney Center | | License No. 985-C | Report for Year Ended 9/30/2023 | | | Page 18 | of 37 |
|---|--------------------------------------|-------------------------------------|------------------------------------|-----------------------|--------------------|------------|------------|
| Item | Total | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
| 2. Dietary | | | | | | | |
| a. In-House Preparation & Service | | | | | | | |
| 1. Raw Food | \$ 236,583 | 236,583 | | 1,362,039 | (1,362,039) | | |
| 2. Non-Food Supplies | \$ 44,008 | 44,008 | | 225,979 | (225,979) | | |
| 3. Other (Specify) _____ | \$ | | | | | | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | \$ 22,412 | 22,412 | | 115,083 | (115,083) | | |
| c. Other (Specify) _____ | \$ | | | | | | |
| 2D. Total Dietary Expenditures (2a + b + c + d) | \$ 303,003 | 303,003 | | 1,703,101 | (1,703,101) | | |
| 2E. Dietary Questionnaire | | Total | CCNH / RHNS | | Other | (Specify) | |
| F. Resident Meals: Total no. of meals served per day:* | 4 | 3 | | 1 | | | |
| G. Is cost of employee meals included in 2D? | <input checked="" type="radio"/> Yes | <input 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 checked="" type="radio"/> Yes | <input type="radio"/> No | | If yes, specify cost. | | 50516.97 | |
| K. Is any revenue collected from these people? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | | If yes, specify amt. | | 29354.9 | |
| L. Where is the revenue received reported in the Cost Report? (Page/Line Item) | Page 30 Line IV1 | | | | | | |
| M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | | If yes, specify cost. | | 186529.5 | |
| N. Is any revenue collected from employees? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | | If yes, specify amt. | | 109440 | |
| O. Where is the revenue received reported in the Cost Report? (Page/Line Item) | Page 30 Line IV1 | | | | | | |

* 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 Center | | License No. 985-C | Report for Year Ended 9/30/2023 | | | | Page 19 | of 37 |
|--|--|---------------------------|------------------------------------|-------------------------------------|-------|-----------------------|------------|------------|
| Item | | Total | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
| 3. Laundry | | | | | | | | |
| a. In-House Processing* | | Lbs. | 140,347 | 140,347 | | 168,658 | (168,658) | |
| 1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.*** | | Amt. \$ | 6,042 | 6,042 | | 7,267 | (7,267) | |
| 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. \$ | 10,202 | 10,202 | | 3,582 | (3,582) | |
| b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21) | | \$ | | | | | | |
| c. Other (Specify) | | \$ | | | | | | |
| 3D. Total Laundry Expenditures (3a + b + c) | | \$ | 16,244 | 16,244 | | 10,849 | (10,849) | |
| 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 | |
|------------------|--|-------------------------------|-----------------------|-------------|------------|---------|------------|-----------|------------|
| Whitney Center | | 985-C | 9/30/2023 | | | | 20 | 37 | |
| Item | | | Total | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
| 4. | Housekeeping | Sq. Ft. Serviced by Personnel | 482,687 | 20,600 | | 462,087 | | | |
| a. | In-House Care | | | | | | | | |
| | 1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>) | Amt. | \$ 4,076 | 4,076 | | 91,391 | (91,391) | | |
| 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 | 482,687 | 20,600 | | 462,087 | | | |
| | | Amt. | \$ 9,055 | 9,055 | | 202,997 | (202,997) | | |
| | C. Other (<i>Specify</i>) | | \$ | | | | | | |
| 4D. | Total Housekeeping Expenditures (4a + b + c) | | \$ 13,131 | 13,131 | | 294,388 | (294,388) | | |
| 5. | Resident Care (Supplies)** | | | | | | | | |
| a. | Prescription Drugs*** | | | | | | | | |
| | 1. Own Pharmacy | | \$ | | | | | | |
| | 2. Purchased from Omnicare | | \$ | 107,820 | (107,820) | | | | |
| b. | Medicine Cabinet Drugs | | \$ 1,863 | 1,863 | | | | | |
| c. | Medical and Therapeutic Supplies | | \$ 144,650 | 144,650 | | 52,457 | (52,457) | | |
| d. | Ambulance/Limousine*** | | \$ | | | | | | |
| e. | Oxygen | | | | | | | | |
| | 1. For Emergency Use | | \$ 15,727 | 15,727 | | | | | |
| | 2. Other*** | | \$ | 1,781 | (1,781) | | | | |
| f. | X-rays and Related Radiological Procedures*** | | \$ | 4,236 | (4,236) | | | | |
| g. | Dental (<i>Not dentists who should be included under salaries or fees</i>) | | \$ | | | | | | |
| h. | Laboratory*** | | \$ | 25,938 | (25,938) | | | | |
| i. | Recreation | | \$ | | | | | | |
| j. | Direct Management Services* | | \$ | | | | | | |
| k. | Indirect Management Services* | | \$ | | | | | | |
| l. | Cable TV | | \$ | | | | | | |
| m. | Other (Specify)**** See Attached Schedule | | \$ 2,053 | 2,053 | | | | | |
| n. | Physical Therapy Expense | | \$ | | | | | | |
| o. | Speech Therapy Expense | | \$ | | | | | | |
| 5P. | Total Resident Care Expenditures (5a - 5o) | | \$ 164,293 | 304,068 | (139,775) | 52,457 | (52,457) | | |

* 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.

Schedule of Other Resident Care

| Description | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
|---------------------------------------|-------------|------------|-------|------------|-----------|------------|
| Consolidated Billing Medical Services | \$ 2,053 | | | | | |
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| | | | | | | |
| Total Other Resident Care | \$ 2,053 | \$ - | \$ - | \$ - | \$ - | \$ - |

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

| Name of Facility Whitney Center | | | License No. 985-C | | Report for Year Ended 9/30/2023 | | | | Page of 21 37 | |
|------------------------------------|---------|---|----------------------------------|-----------------------------|---------------------------------------|-------------------------|-------|-----------|--------------------|------|
| Name of Individual or Company | Address | Related ** to Owners, Operators, Officers | | Explanation of Relationship | Full Explanation of Service Provided* | Total Cost/Page Ref.*** | | | | |
| | | Yes | No | | | CCNH / RHNS | Other | (Specify) | Pg | Line |
| Schedule Attached | | <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"/> | | | | | | | |
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| | | <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 Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | | | | Page 22 | of 37 |
|---|----------------------|------------------------------------|------------|-----------|-------------|------------|------------|
| Item | Total | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
| 6. Maintenance & Operation of Plant | | | | | | | |
| a. Repairs & Maintenance | \$ 53,814 | 53,814 | | 1,110,722 | (1,110,722) | | |
| b. Heat | \$ 7,376 | 7,376 | | 169,536 | (169,536) | | |
| c. Light & Power | \$ 27,815 | 27,815 | | 633,399 | (633,399) | | |
| d. Water | \$ 8,742 | 8,742 | | 217,290 | (217,290) | | |
| e. Equipment Lease (<i>Provide detail on page 22b</i>) | \$ 45,603 | 45,603 | | 119,238 | (119,238) | | |
| f. Other (<i>itemize</i>) See Attached Schedule | \$ | | | | | | |
| 6g. Total Maint. & Operating Expense (6a - 6f) | \$ 143,350 | 143,350 | | 2,250,185 | (2,250,185) | | |
| 7. Depreciation (<i>complete schedule page 23*</i>) | | | | | | | |
| a. Land Improvements | \$ 1,841 | 1,841 | | 9,229 | (9,229) | | |
| b. Building & Building Improvements | \$ 797,971 | 797,971 | | 4,225,905 | (4,225,905) | | |
| c. Non-Movable Equipment | \$ | | | | | | |
| d. Movable Equipment | \$ 49,600 | 49,600 | | 341,490 | (341,490) | | |
| *7e. Total Depreciation Costs (7a + b + c + d) | \$ 849,412 | 849,412 | | 4,576,624 | (4,576,624) | | |
| 8. Amortization (<i>Complete att. Schedule Page 24*</i>) | | | | | | | |
| a. Organization Expense | \$ | | | | | | |
| b. Mortgage Expense | \$ (2,324) | (2,324) | | (52,106) | 52,106 | | |
| c. Leasehold Improvements | \$ | | | | | | |
| d. Other (<i>Specify</i>) | \$ 6,042 | 6,042 | | 94,363 | (94,363) | | |
| *8e. Total Amortization Costs (8a + b + c + d) | \$ 3,718 | 3,718 | | 42,257 | (42,257) | | |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ | | | | | | |
| 10. Property Taxes | | | | | | | |
| a. Real estate taxes paid by owner | \$ 99,939 | 99,939 | | 2,240,561 | (2,240,561) | | |
| b. Real estate taxes paid by lessor | \$ | | | | | | |
| c. Personal property taxes | \$ 20,963 | 20,963 | | 105,091 | (105,091) | | |
| 11. Total Property Expenses (7e + 8e + 9 + 10) | \$ 974,031 | 974,031 | | 6,964,533 | (6,964,533) | | |

* 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 | |
|---|---|----------------------------------|-----------------------------|-----------------------|------------------|------------------------------|--|-------------------|-------|
| Whitney Center | | | 985-C | 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 | | | | | | | |
| US Bank Equipment Finance PO Box 790448, St. Louis, MO 63179 | <input type="radio"/> | <input checked="" type="radio"/> | Copiers | 11/29/17 | 60 months | 16,437 | | 2,734 | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| | <input type="radio"/> | <input checked="" type="radio"/> | | | | | | | |
| Is a Mileage Log Book Maintained for All Leased Vehicles ? | | | | | | | <input type="radio"/> Yes <input type="radio"/> No | Total *** | 2,734 |

* 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 Whitney Center | | | License No. 985-C | | 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 | | | |
| A. Land Improvements | | | | | | | | | | | | | |
| 1. Acquired prior to this report period | | | 180,068 | | 180,068 | 76,636 | SL | Variable | 10,815 | | | | |
| 2. Disposals (attach schedule) | | | | | | | | | | | | | |
| 3. Acquired during this report period (attach schedule) | | | 21,944 | | | | | | 254 | | | | |
| A-4. Subtotal | | | | | | | | | | 11,070 | | | |
| B. Building and Building Improvements | | | | | | | | | | | | | |
| 1. Acquired prior to this report period | | | 115,957,635 | | 115,957,635 | 43,029,827 | SL | Variable | 4,537,195 | | | | |
| 2. Disposals (attach schedule) | | | (258,378) | | | | | | 19,651 | | | | |
| 3. Acquired during this report period (attach schedule) | | | 12,036,878 | | | | | | 467,030 | | | | |
| B-4. Subtotal | | | | | | | | | | 5,023,876 | | | |
| C. Non-Movable Equipment | | | | | | | | | | | | | |
| 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 | | | | | | | | |
| D. Movable Equipment | | | | | | | | | | | | | |
| 1. Motor Vehicles (Specify name, model and year of each vehicle) | | | | | | | | | | | | | |
| a. 2014 Ford F550 | | | x | | 10 | 2017 | 44,833 | 4,483 | 40,350 | 24,799 | SL | 96 | 5,044 |
| b. 2017 Ford F350 | | | x | | 10 | 2017 | 52,543 | 5,254 | 47,288 | 29,062 | SL | 96 | 5,911 |
| c. 2000 Lincoln Town Car | | | x | | 4 | 2004 | 20,503 | 2,249 | 18,254 | 18,254 | SL | | |
| d. Box Truck | | | x | | 3 | 2017 | 42,099 | | 42,099 | 23,589 | SL | 120 | 4,210 |
| 2. Movable Equipment | | | | | | | | | | | | | |
| a. Acquired prior to this report period | | | | | | | 2,877,729 | | 2,875,072 | 1,919,942 | SL | Variable | 276,822 |
| b. Disposals (attach schedule) | | | | | | | (11,356) | | | 10,725 | | | |
| Acquired during this report period (attach schedule): | | | | | | | | | | | | | |
| c. Administrative | | | | | | | 204,864 | | | | | 18,305 | |
| d. Standard Resident | | | | | | | 815,114 | | | | | 80,781 | |
| e. Specialized Resident | | | | | | | 2,200 | | | | | 18 | |
| Total Acquired during this report period | | | | | | | 1,022,177 | | | | | 99,104 | |
| D-3. Subtotal | | | | | | | | | | | | 391,091 | |
| E. Total Depreciation | | | | | | | | | | | | 5,426,036 | |

Schedule of Land Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|---------------------------------|-----------|-------------|--------------|
| Additions: | | | | |
| 1/1/2023 | Geo Well Access | \$ 2,451 | 240 | \$ 92 |
| 8/31/2023 | Drainage Improvement around SNF | \$ 19,493 | 240 | \$ 162 |
| | | | | |
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| | | | | |
| Total additions for Land Improvements | | \$ 21,944 | | \$ 254 * |
| Deletions: | | | | |
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| | | | | |
| Total deletions for Land Improvements | | \$ - | | \$ - ** |

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

| Acquisition Date | Description of Item | Cost | Useful Life | Depreciation |
|--|--|---------------|-------------|--------------|
| Additions: | | | | |
| | Meadow Mills Building Acquisition | \$ 7,900,000 | 420 | \$ 225,714 |
| | IL Apartment #500B | \$ 150,557 | 44 | \$ 34,218 |
| | North Building Electrical Infrastructure Upgrade | \$ 2,283,469 | 240 | \$ 85,630 |
| | Pool Heater | \$ 5,125 | 180 | \$ 171 |
| | Roof Fall Protection | \$ 21,268 | 120 | \$ 1,595 |
| | Community Health Services Office Renovation | \$ 16,226 | 120 | \$ 135 |
| | Meditation Room | \$ 74,448 | 60 | \$ 4,963 |
| | IL Apartment #2310 | \$ 45,307 | 103 | \$ 440 |
| | IL Apartment #344 | \$ 129,702 | 78 | \$ 16,628 |
| | IL Apartment #2303 | \$ 63,042 | 83 | \$ 8,355 |
| | IL Apartment #545B | \$ 201,142 | 84 | \$ 26,340 |
| | IL Apartment #610 | \$ 139,650 | 84 | \$ 9,975 |
| | IL Apartment #425 | \$ 150,430 | 97 | \$ 17,059 |
| | IL Apartment #411 | \$ 243,058 | 97 | \$ 12,529 |
| | IL Apartment #2405 | \$ 18,075 | 119 | \$ 304 |
| | IL Apartment #2512 | \$ 27,906 | 126 | \$ 221 |
| | IL Apartment #2408 | \$ 53,435 | 126 | \$ 1,686 |
| | IL Apartment #307 | \$ 31,565 | 127 | \$ 2,237 |
| | IL Apartment #357 | \$ 7,494 | 127 | \$ 59 |
| | IL Apartment #2603 | \$ 12,441 | 144 | \$ 518 |
| | IL Apartment #2603 | \$ 29,971 | 144 | \$ 1,249 |
| | IL Apartment #2308 | \$ 35,575 | 144 | \$ 1,729 |
| | IL Apartment #513 | \$ 8,643 | 161 | \$ 376 |
| | IL Apartment #2605 | \$ 85,083 | 162 | \$ 4,727 |
| | IL Apartment #223 | \$ 155,208 | 182 | \$ 5,970 |
| | IL Apartment #2513 | \$ 21,342 | 202 | \$ 1,268 |
| | IL Apartment #2611 | \$ 47,142 | 153 | \$ 1,849 |
| | IL Apartment #2611 | \$ 3,927 | 153 | \$ 180 |
| | IL Apartment #2305 | \$ 58,391 | 153 | \$ 763 |
| | IL Apartment #2604 | \$ 17,256 | 243 | \$ 142 |
| Total additions for Building Improvements | | \$ 12,036,878 | | \$ 467,030 * |
| Deletions: | | | | |
| | IL #2207 Electrical | \$ (670) | 240 | \$ - |
| | IL #2207 Rewire | \$ (1,161) | 180 | \$ - |
| | Phone Wiring | \$ (2,909) | 180 | \$ 129 |
| | IL #500B Rewire | \$ (216) | 180 | \$ 5 |
| | IL #337 Plumbing | \$ (1,056) | 180 | \$ 59 |
| | IL #411 Rewire | \$ (504) | 180 | \$ 20 |
| | IL #307 Wiring | \$ (954) | 180 | \$ 21 |
| | IL #2310 Wiring | \$ (912) | 180 | \$ 61 |

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date | Description of Item | Pick One | Cost | Useful Life | Depreciation |
|--|---|----------------------|--------------|----------------|--------------|
| | | Movable Category | | | |
| Additions: | | | | | |
| | | | | | |
| | Equipment Acquired with Meadow Mills Acquisiton | Standard Resident | \$ 800,000 | 120 | \$ 80,000 |
| | Washer | Standard Resident | \$ 1,075 | 120 | \$ 72 |
| | Washer/Dryer | Standard Resident | \$ 1,629 | 120 | \$ 14 |
| | Washer/Dryer | Standard Resident | \$ 1,619 | 120 | \$ 13 |
| | Washer | Standard Resident | \$ 1,075 | 120 | \$ 81 |
| | Washer/Dryer | Standard Resident | \$ 2,790 | 120 | \$ 140 |
| | Condenser for Walk-in Refrigerator | Administrative | \$ 10,639 | 120 | \$ 266 |
| | New Telephone system | Administrative | \$ 27,396 | 120 | \$ 228 |
| | Electric Scooter (in-kind donation) | Specialized Resident | \$ 2,200 | 120 | \$ 18 |
| | Closed Loop Elevator Door | Administrative | \$ 23,332 | 240 | \$ 292 |
| | Fire Extinguisher | Administrative | \$ 3,220 | 60 | \$ 54 |
| | Misc Appliances | Administrative | \$ 9,521 | - | \$ 7,934 |
| | Misc Computer Equipment | Administrative | \$ 17,608 | 36 | \$ 4,356 |
| | K4 Display Expansion | Standard Resident | \$ 6,926 | 60 | \$ 462 |
| | HP Leased Equipment | Administrative | \$ 113,147 | 36 | \$ 5,175 |
| | | PICK A CATEGORY | | | |
| Total additions for Movable Equipment | | | \$ 1,022,177 | | \$ 99,104 * |
| Deletions: | | | | | |
| | Laptop | | \$ (757) | 36 | \$ - |
| | Phone system | | \$ (3,549) | 60 | \$ - |
| | Phone system | | \$ (7,049) | 60 | \$ - |
| | | | | | |
| | | | | | |
| Total deletions for Movable Equipment | | | \$ (11,356) | | \$ - ** |

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

| Name of Facility Whitney Center | | | License No. 985-C | | Report for Year Ended 9/30/2023 | | | Page 24 | of 37 |
|---|---------------------|------|------------------------|----------------------|--|------------------------------------|--------|----------------------------|----------|
| Item | Date of Acquisition | | Length of Amortization | Cost to Be Amortized | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | Rate % | Amortization for This Year | Totals |
| | Month | Year | | | | | | | |
| A. Organization Expense | | | | | | | | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| A-4. Subtotal | | | | | | | | | |
| B. Mortgage Expense | | | | | | | | | |
| 1. #REF! | 10 | 2019 | 30 years | 3,260,009 | (323,168) | SL | | (108,667) | |
| 2. 2019 Bond Premium and Financing | 11 | 2022 | 30 years | (1,053,525) | | SL | | 54,237 | |
| 3. | | | | | | | | | |
| B-4. Subtotal | | | | | | | | | (54,430) |
| 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 | | | | | | | | | (54,430) |

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

| | | | | | |
|---|----------------------|--------------------------------------|--------------------------|---|--------------|
| Name of Facility Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | Page 25 | of 37 | |
| 11. Property Questionnaire | | | | | |
| Part A | | | | | |
| Is the property either owned by the Facility or leased from a Related Party?* | | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If "Yes," complete Part B. If "No," complete Part C. | |
| *If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction. | | | | | |
| Description | Total | | | | |
| 1. Date Land Purchased | 07/01/77 | | | | |
| 2. Date Structure Completed | 07/01/79 | | | | |
| 3. If NOT Original Owner, Date of Purchase | | | | | |
| 4. Date of Initial Licensure | 07/01/79 | | | | |
| 5. Total Licensed Bed Capacity | 59 | | | | |
| 6. Square Footage | 482,687 | | | | |
| 7. Acquisition Cost | | | | | |
| a. Land | 633,000 | | | | |
| b. Building | | | | | |
| Part B - Owner and Related Parties | | 1st Mortgage | 2nd Mortgage | 3rd Mortgage | 4th Mortgage |
| 1. Financing | | | | | |
| a. Type of Financing (e.g., fixed, variable) | Fixed Bonds | Fixed Bonds | | | |
| b. Date Mortgage Obtained | 10/25/19 | 10/31/22 | | | |
| c. Interest Rate for the Cost Year | 385.00% | 700.00% | | | |
| d. Term of Mortgage (number of years) | 30 | 30 | | | |
| e. Amount of Principal Borrowed | 55,595,000 | 18,120,000 | | | |
| f. Principal balance outstanding as of 9/30/2023 | 54,640,000 | 18,120,000 | | | |
| 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.

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

| Name of Facility | | License No. | Report for Year Ended | | | | Page | of |
|---|--|-----------------|-----------------------|------------|-----------|-------------|-----------|------------|
| Whitney Center | | 985-C | 9/30/2023 | | | | 26 | 37 |
| Item | | Total | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment |
| 12. Interest | | | | | | | | |
| A. Building, Land Improvement & Non-Movable Equipment | | | | | | | | |
| 1. First Mortgage | | \$ 117,166.1526 | 117,166 | | 2,626,772 | (2,626,772) | | |
| Name of Lender | | Rate | | | | | | |
| US Bank Trustee | | 3.85% | | | | | | |
| Address of Lender | | | | | | | | |
| 225 Asylum St., 23rd Floor, Hartford, CT 06103 | | | | | | | | |
| 2. Second Mortgage | | \$ 49,647 | 49,647 | | 1,113,053 | (1,113,053) | | |
| Name of Lender | | Rate | | | | | | |
| US Bank Trustee | | 7.00% | | | | | | |
| Address of Lender | | | | | | | | |
| 225 Asylum St., 23rd Floor, Hartford, CT 06103 | | | | | | | | |
| 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) | | \$ 3,906,638 | 166,813 | | 3,739,825 | (3,739,825) | | |

(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 |
|--|--------------|-----------------------|------------|------------|--------------|-----------|------------|----|
| Whitney Center | 985-C | 9/30/2023 | | | | | 27 | 37 |
| Item | Total | CCNH / RHNS | Adjustment | Other | Adjustment | (Specify) | Adjustment | |
| Subtotals Brought Forward: | 3,906,638 | 166,813 | | 3,739,825 | (3,739,825) | | | |
| 12. C. Movable Equipment | | | | | | | | |
| 1. Automotive Equipment | \$ 62 | 62 | | 931 | (931) | | | |
| A. Item | Rate | Amount | | | | | | |
| 2019 Ford E350 Star Trans Sen | 6.45% | 68,340 | | | | | | |
| Lender | | | | | | | | |
| Wells Fargo | | | | | | | | |
| Address of Lender | | | | | | | | |
| PO Box 858178Minneapolis, MN 55485 | | | | | | | | |
| 2. Other (Specify) | \$ 276 | 276 | | 2,408 | (2,408) | | | |
| A. Item | Rate | Amount | | | | | | |
| Other Automobiles | 6.45% | 82,278 | | | | | | |
| Lender | | | | | | | | |
| Wells Fargo & Ford Credit | | | | | | | | |
| Address of Lender | | | | | | | | |
| B. Item | Rate | Amount | | | | | | |
| Computer Equipment | 7.00% | 113,147 | | | | | | |
| Lender | | | | | | | | |
| Hewlett Packard | | | | | | | | |
| Address of Lender | | | | | | | | |
| PO Box 402582Atlanta, GA 30384 | | | | | | | | |
| 12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) | \$ 337 | 337 | | 3,339 | (3,339) | | | |
| 12. D. Other Interest Expense (Specify) | \$ | | | | | | | |
| | | | | | | | | |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D) | \$ 167,151 | 167,151 | | 3,743,163 | (3,743,163) | | | |
| 14. Insurance | | | | | | | | |
| a. Insurance on Property (buildings only) | \$ 3,009 | 3,009 | | 67,451 | (67,451) | | | |
| b. Insurance on Automobiles | \$ 2,334 | 2,334 | | 35,315 | (35,315) | | | |
| c. Insurance other than Property (as specified above) | | | | | | | | |
| 1. Umbrella (Blanket Coverage) | \$ 5,891 | 5,891 | | 32,982 | (32,982) | | | |
| 2. Fire and Extended Coverage | \$ 4,845 | 4,845 | | 108,612 | (108,612) | | | |
| 3. Other (Specify) | \$ 6,722 | 6,722 | | 33,697 | (33,697) | | | |
| D&O, Fiduciary, and Cyber Security | | | | | | | | |
| 14d. Total Insurance Expenditures (14a + b + c) | \$ 22,800 | 22,800 | | 278,056 | (278,056) | | | |
| 15. Total All Expenditures (A-13 thru C-14) | \$ 5,784,717 | 6,297,764 | (513,047) | 31,592,325 | (31,592,325) | | | |

F. Statement of Revenue

| Name of Facility | License No. | Report for Year Ended | | | Page | of |
|--|---------------|-----------------------|------------|-----------|------|----|
| Whitney Center | 985-C | 9/30/2023 | | | 30 | 37 |
| Item | Total | CCNH / RHNS | Other | (Specify) | | |
| I. Resident Room, Board & Routine Care Revenue | | | | | | |
| 1. a. Medicaid Residents (<i>CT only</i>) | \$ 931,079 | 931,079 | | | | |
| b. Medicaid Room and Board Contractual Allowance ** | \$ (428,649) | (428,649) | | | | |
| 2. a. Medicaid (<i>All other states</i>) | \$ | | | | | |
| b. Other States Room and Board Contractual Allowance ** | \$ | | | | | |
| 3. a. Medicare Residents (<i>all inclusive</i>) | \$ 360,680 | 360,680 | | | | |
| b. Medicare Room and Board Contractual Allowance ** | \$ 28,887 | 28,887 | | | | |
| 4. a. Private-Pay Residents and Other | \$ 2,096,845 | 2,096,845 | | | | |
| b. Private-Pay Room and Board Contractual Allowance ** | \$ (134,104) | (134,104) | | | | |
| II. Other Resident Revenue | | | | | | |
| 1. a. Prescription Drugs - Medicare | \$ 26,537 | 26,537 | | | | |
| b. Prescription Drugs - Medicare Contractual Allowance ** | \$ (26,537) | (26,537) | | | | |
| c. Prescription Drugs - Non-Medicare | \$ 21,908 | 21,908 | | | | |
| d. Prescription Drugs - Non-Medicare Contractual Allowance ** | \$ (21,908) | (21,908) | | | | |
| 2. a. Medical Supplies - Medicare | \$ 1,466 | 1,466 | | | | |
| b. Medical Supplies - Medicare Contractual Allowance ** | \$ (1,466) | (1,466) | | | | |
| c. Medical Supplies - Non-Medicare | \$ 21,097 | 21,097 | | | | |
| d. Medical Supplies - Non-Medicare Contractual Allowance ** | \$ (18,987) | (18,987) | | | | |
| 3. a. Physical Therapy - Medicare | \$ 251,078 | 251,078 | | | | |
| b. Physical Therapy - Medicare Contractual Allowance ** | \$ (81,708) | (81,708) | | | | |
| c. Physical Therapy - Non-Medicare | \$ 49,520 | 49,520 | | | | |
| d. Physical Therapy - Non-Medicare Contractual Allowance ** | \$ (16,114) | (16,114) | | | | |
| 4. a. Speech Therapy - Medicare | \$ 8,534 | 8,534 | | | | |
| b. Speech Therapy - Medicare Contractual Allowance ** | \$ (3,876) | (3,876) | | | | |
| c. Speech Therapy - Non-Medicare | \$ 2,597 | 2,597 | | | | |
| d. Speech Therapy - Non-Medicare Contractual Allowance ** | \$ (1,180) | (1,180) | | | | |
| 5. a. Occupational Therapy - Medicare | \$ 66,072 | 66,072 | | | | |
| b. Occupational Therapy - Medicare Contractual Allowance ** | \$ (50,119) | (50,119) | | | | |
| c. Occupational Therapy - Non-Medicare | \$ 43,889 | 43,889 | | | | |
| d. Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ (33,294) | (33,294) | | | | |
| 6. a. Other (<i>Specify</i>) - Medicare | \$ | | | | | |
| b. Other (<i>Specify</i>) - Non-Medicare | \$ (38,339) | (38,339) | | | | |
| III. Total Resident Revenue (Section I. thru Section II.) | \$ 3,053,908 | 3,053,908 | | | | |
| IV. Other Revenue* | | | | | | |
| 1. Meals sold to guests, employees & others | \$ 369,159 | | 369,159 | | | |
| 2. Rental of rooms to non-residents | \$ 47,638 | | 47,638 | | | |
| 3. Telephone | \$ 26,974 | | 26,974 | | | |
| 4. Rental of Television and Cable Services | \$ | | | | | |
| 5. Interest Income (<i>Specify</i>) | \$ 264,527 | | 264,527 | | | |
| 6. Private Duty Nurses' Fees | \$ 2,588,991 | | 2,588,991 | | | |
| 7. Barber, Coffee, Beauty and Gift shops | \$ 190,468 | | 190,468 | | | |
| 8. Other (<i>Specify</i>) | \$ 14,692,140 | | 14,692,140 | | | |
| V. Total Other Revenue (1 thru 8) | \$ 18,179,897 | | 18,179,897 | | | |
| VI. Total All Revenue (III +V) | \$ 21,233,805 | 3,053,908 | 18,179,897 | | | |

* 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 | Other | (Specify) |
|--|-------------|-------------|-------|-----------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Other Resident Revenue - Medicare | | \$ - | \$ - | \$ - |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref | Description | CCNH / RHNS | Other | (Specify) |
|-------------------------------------|---|-------------|-------|-----------|
| | Non-Medicare Radiology | \$ 689 | | |
| | Other Medicare Contract Allowance | \$ (119) | | |
| | Medicare Radiology | \$ 300 | | |
| | Radiology Contract Allowance | \$ (989) | | |
| | Lab | \$ 17,045 | | |
| | Lab Contract Allowance | \$ (17,045) | | |
| | Uncollectible | \$ (435) | | |
| | Personal Assistance | \$ 125 | | |
| | Unidentified Ancillary Contract Allowance | \$ (37,910) | | |
| | | | | |
| Total Other Resident Revenue | | \$ (38,339) | \$ - | \$ - |

Interest Income

Account

| Page Ref | Account | Balance | CCNH / RHNS | Other | (Specify) |
|------------------------------|--------------------|-----------|-------------|------------|-----------|
| | Operating Checking | 4,581,646 | | \$ 264,527 | |
| | | | | | |
| | | | | | |
| Total Interest Income | | | \$ - | \$ 264,527 | \$ - |

Schedule of Other Revenue

| Page Ref | Description | CCNH / RHNS | Other | (Specify) |
|----------------------------|--------------------------------|-------------|---------------|-----------|
| | Independent Living Revenue | | \$ 10,136,605 | |
| | Memory Support Revenue | | \$ 3,259,755 | |
| | Assisted Living Revenue | | \$ 445,202 | |
| | Thrive at Home Revenue | | \$ 515,813 | |
| | Transportation Revenue | | \$ 7,259 | |
| | Internet & IT Services Revenue | | \$ 75,210 | |
| | Housekeeping Revenue | | \$ 580 | |
| | Equipment Rentals | | \$ 2,207 | |
| | Laundry Revenue | | \$ 1,872 | |
| | Maintenance Revenue | | \$ 60,813 | |
| | Late Payment Revenue | | \$ 3,583 | |
| | Misc Income | | \$ 15,240 | |
| | Philanthropy Revenue | | \$ 168,001 | |
| | | | | |
| Total Other Revenue | | \$ - | \$ 14,692,140 | \$ - |

G. Balance Sheet

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|---------------------|-----------------------|--------|------------|
| Whitney Center | 985-C | 9/30/2023 | 31 | 37 |
| Account | | | Amount | |
| Assets | | | | |
| A. Current Assets | | | | |
| 1. Cash (<i>on hand and in banks</i>) | | | \$ | 4,724,622 |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts) | | | \$ | 925,367 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) | | | \$ | 15,324 |
| 4. Inventories | | | \$ | 134,753 |
| 5. Prepaid Expenses | | | \$ | 307,365 |
| a. Prepaid Insurance | 98,856 | | | |
| b. Prepaid Software | 93,122 | | | |
| c. Prepaid Medical Insurance | 76,046 | | | |
| d. See Schedule | 39,341 | | | |
| 6. Interest Receivable | | | \$ | 4,524 |
| 7. Medicare Final Settlement Receivable | | | \$ | |
| 8. Other Current Assets (<i>itemize</i>) | | | \$ | |
| _____ | | | | |
| _____ | | | | |
| See Schedule | | | | |
| A-9. Total Current Assets (Lines A1 thru 8) | | | \$ | 6,111,955 |
| B. Fixed Assets | | | | |
| 1. Land | | | \$ | 2,296,222 |
| 2. Land Improvements | *Historical Cost | 202,012 | \$ | 114,306 |
| | Accum. Depreciation | 87,706 | Net | |
| 3. Buildings | *Historical Cost | 127,736,138 | \$ | 79,682,435 |
| | Accum. Depreciation | 48,053,703 | Net | |
| 4. Leasehold Improvements | *Historical Cost | _____ | \$ | |
| | Accum. Depreciation | _____ | Net | |
| 5. Non-Movable Equipment | *Historical Cost | _____ | \$ | |
| | Accum. Depreciation | _____ | Net | |
| 6. Movable Equipment | *Historical Cost | 3,775,404 | \$ | 1,473,987 |
| | Accum. Depreciation | 2,301,417 | Net | |
| 7. Motor Vehicles | *Historical Cost | 185,959 | \$ | 55,813 |
| | Accum. Depreciation | 130,147 | Net | |
| 8. Minor Equipment-Not Depreciable | | | \$ | |
| 9. Other Fixed Assets (<i>itemize</i>) | | | \$ | 3,808,266 |
| Construction in Process | | 3,455,015 | | |
| See Schedule | | 353,251 | | |
| B-10. Total Fixed Assets (Lines B1 thru 9) | | | \$ | 87,431,029 |

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

Schedule of Prepaid Expenses Page 31 Line A5

| Page Ref | Line Ref | Description | |
|-------------------------------|----------|-------------------------------------|------------------|
| 31 | A5 | Prepaid Life/AD&D | \$ 4,297 |
| 31 | A5 | Prepaid STD/LTD | \$ 9,043 |
| 31 | A5 | Prepaid Voluntary Life & Disability | \$ 1,957 |
| 31 | A5 | Prepaid Aflac | \$ 151 |
| 31 | A5 | Prepaid Contracts and Fees | \$ 23,892 |
| Total Prepaid Expenses | | | \$ 39,341 |

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

| Page Ref | Line Ref | Description | |
|---|----------|-------------|-------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Other Current Assets (Itemize) | | | \$ - |

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

| Page Ref | Line Ref | Description | |
|---|----------|------------------------------|-------------------|
| 31 | b9 | Software net of Amortization | \$ 109,501 |
| | | Partnership Interest | \$ 243,750 |
| Total Other Fixed Assets (Itemize) | | | \$ 353,251 |

Schedule of Other Assets Page 32 Line D7

| Page Ref | Line Ref | Description | |
|---------------------------|----------|--|---------------------|
| | | Reconciling Adjustment | \$ 7,003 |
| | | Deferred Development Costs for Thrive @ Home net of Amortization | \$ 158,945 |
| | | Deferred Development Costs for Meadow Mills Memory Care | \$ 351,188 |
| | | Deferred Development Costs - Strategic Opportunities | \$ 25,177 |
| | | Deferred Development Costs - Dorvie | \$ 250,000 |
| | | Board Designated Fund | \$ 373,037 |
| Total Other Assets | | | \$ 1,165,350 |

Schedule of Notes Payable (Itemize) Page 33 Line A2

| Page Ref | Line Ref | Description | |
|----------------------------|----------|-------------|-------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total Notes Payable | | | \$ - |

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

| Page Ref | Line Ref | Description | |
|--|----------|-------------------------------------|------------------|
| | | Accrued Sales Tax Payable | \$ 3,957 |
| | | Other Accrued & Current Liabilities | \$ 28,603 |
| Total Other Current Liabilities (Itemize) | | | \$ 32,560 |

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

| Page Ref | Line Ref | Description | |
|--|----------|--------------------|-------------------|
| | | Wait List Deposits | \$ 130,000 |
| Total Other Long-Term Liabilities (Itemize) | | | \$ 130,000 |

G. Balance Sheet (cont'd)

| Name of Facility | License No. | Report for Year Ended | Page | of |
|--|-----------------------------|-----------------------|---------------|-------------|
| Whitney Center | 985-C | 9/30/2023 | 32 | 37 |
| Account | | | Amount | |
| Total Brought Forward: | | | \$ | 93,542,984 |
| C. Leasehold or like property recorded for Equity Purposes. | | | | |
| 1. Land | | | \$ | |
| 2. Land Improvements | | | | |
| | *Historical Cost | _____ | | |
| | Accum. Depreciation | _____ | Net | \$ |
| 3. Buildings | | | | |
| | *Historical Cost | _____ | | |
| | Accum. Depreciation | _____ | Net | \$ |
| 4. Non-Movable Equipment | | | | |
| | *Historical Cost | _____ | | |
| | Accum. Depreciation | _____ | Net | \$ |
| 5. Movable Equipment | | | | |
| | *Historical Cost | 113,147 | | |
| | Accum. Depreciation | 5,175 | Net | \$ 107,972 |
| 6. Motor Vehicles | | | | |
| | *Historical Cost | 106,533 | | |
| | Accum. Depreciation | 75,536 | Net | \$ 30,997 |
| 7. Minor Equipment-Not Depreciable | | | \$ | |
| C-8 Total Leasehold or Like Properties (C1 thru 7) | | | \$ | 138,969 |
| D. Investment and Other Assets | | | | |
| 1. Deferred Deposits | | | \$ | |
| 2. Escrow Deposits | | | \$ | |
| 3. Organization Expense | | | | |
| | *Historical Cost | _____ | | |
| | Accum. Depreciation | _____ | Net | \$ |
| 4. Goodwill (Purchased Only) | | | \$ | 1,447,981 |
| 5. Investments Related to Resident Care (<i>itemize</i>) | | | \$ | 341,544 |
| | Memorial & Remembrance Fund | 341,544 | | |
| 6. Loans to Owners or Related Parties (<i>itemize</i>) | | | \$ | |
| Name and Address | Amount | Loan Date | | |
| | | | | |
| 7. Other Assets (<i>itemize</i>) | | | \$ | 23,877,745 |
| | General Investment Fund | 13,318,564 | | |
| | Assets held by Trustee | 9,393,830 | | |
| | See Schedule | 1,165,350 | | |
| D-8. Total Investments and Other Assets (Lines D1 thru 7) | | | \$ | 25,667,270 |
| D-9. Total All Assets (Lines A9 + B10 + C8 + D8) | | | \$ | 119,349,223 |

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

G. Balance Sheet (cont'd)

| | | | | | |
|--|--|----------------------|------------------------------------|------------|------------------|
| Name of Facility Whitney Center | | License No. 985-C | Report for Year Ended 9/30/2023 | Page 33 | of 37 |
| Account | | | | Amount | |
| Liabilities | | | | | |
| A. Current Liabilities | | | | | |
| 1. Trade Accounts Payable | | | | \$ | 1,773,475 |
| 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>) | | | | \$ | 1,015,590 |
| 5. Accrued Payroll (<i>Owners and/or Stockholders only</i>) | | | | \$ | |
| 6. Accrued Payroll Taxes Payable | | | | \$ | 28,559 |
| 7. Medicare Final Settlement Payable | | | | \$ | |
| 8. Medicare Current Financing Payable | | | | \$ | |
| 9. Mortgage Payable (<i>Current Portion</i>) | | | | \$ | 1,035,253 |
| 10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>) | | | | \$ | 996,987 |
| 11. Accrued Income Taxes* | | | | \$ | |
| 12. Other Current Liabilities (<i>itemize</i>) | | | | \$ | 1,466,275 |
| Accrued Pension & 401K Match | | 200,335 | Accrued Audit Fee | 60,805 | |
| Accrued Unemployment | | 87,757 | Residency Deposits | 161,200 | |
| Accrued Self-Insured Medical Claim | | 265,202 | | | |
| Accrued Property Taxes | | 658,415 | See Schedule | 32,560 | |
| A-13. Total Current Liabilities (Lines A1 thru 12) | | | | \$ | 6,316,138 |

* 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 Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | | Page 34 | of 37 |
| Account | | | | Amount | |
| Total Brought Forward: | | | | 6,316,138 | |
| Liabilities (cont'd) | | | | | |
| B. Long-Term Liabilities | | | | | |
| 1. Loans Payable-Equipment (<i>itemize</i>) | | | | | |
| \$ | | | | | |
| Name of Lender | Purpose | Amount | Date Due | | |
| | | | | | |
| 2. Mortgages Payable | | | | \$ 73,558,886 | |
| 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>) | | | | \$ 55,764,025 | |
| Capital Lease Obligation | | 98,400 | | | |
| Deferred Entry Fee Revenue | | 35,647,946 | | | |
| Refundable Entry Fees | | 19,887,680 | | | |
| See Schedule | | 130,000 | | | |
| B-5. Total Long-Term Liabilities (Lines B1 thru 4) | | | | \$ 129,322,911 | |
| C. Total All Liabilities (Lines A-13 + B-5) | | | | \$ 135,639,049 | |

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

| Name of Facility | License No. | Report for Year Ended | Page | of |
|---|-------------|-----------------------|-----------|--------------|
| Whitney Center | 985-C | 9/30/2023 | 35 | 37 |
| Account | | | Amount | |
| A. Reserves | | | | |
| 1. Reserve for value of leased land | | | \$ | |
| 2. Reserve for depreciation value of leased buildings and appurtenances to be amortized | | | \$ | |
| 3. Reserve for depreciation value of leased personal property (<i>Equity</i>) | | | \$ | |
| 4. Reserve for leasehold real properties on which fair rental value is based | | | \$ | |
| 5. Reserve for funds set aside as donor restricted | | | \$ | 505,619 |
| 6. Total Reserves | | | \$ | 505,619 |
| B. Net Worth | | | | |
| 1. Owner's Capital | | | \$ | |
| 2. Capital Stock | | | \$ | |
| 3. Paid-in Surplus | | | \$ | |
| 4. Treasury Stock | | | \$ | |
| 5. Cumulated Earnings | | | \$ | (12,882,717) |
| 6. Gain or Loss for Period | | | \$ | (3,912,728) |
| | 10/1/2022 | thru | 9/30/2023 | |
| 7. Total Net Worth | | | \$ | (16,795,445) |
| C. Total Reserves and Net Worth | | | \$ | (16,289,826) |
| D. Total Liabilities, Reserves, and Net Worth | | | \$ | 119,349,223 |

H. Changes in Total Net Worth

| | | | | |
|---|----------------------|------------------------------------|------------|----------|
| Name of Facility Whitney Center | License No. 985-C | Report for Year Ended 9/30/2023 | Page 36 | of 37 |
| Account | | | Amount | |
| A. Balance at End of Prior Period as shown on Report of 09/30/2022 | | | \$ | |
| B. Total Revenue (<i>From Statement of Revenue Page 30</i>) | | | \$ | |
| C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>) | | | \$ | |
| D. Net Income or Deficit | | | \$ | |
| E. Balance | | | \$ | |
| F. Additions | | | | |
| 1. Additional Capital Contributed (<i>itemize</i>) | | | | |
| 2. Other (<i>itemize</i>) | | | | |
| F-3. Total Additions | | | \$ | |
| G. Deductions | | | | |
| 1. Drawings of Owners/Operators/Partners (<i>Specify</i>) | | | | |
| Name and Address (<i>No., City, State, Zip</i>) | Title | Amount | | |
| 2. Other Withdrawings (<i>Specify</i>) | | | \$ | |
| Purpose | | Amount | | |
| | | | | |
| 3. Total Deductions | | | \$ | |
| H. Balance at End of Period | | | \$ | |
| 09/30/23 | | | | |

I. Preparer's/Reviewer's Certification

| | | | | |
|---|---|------------------------------------|------------|----------|
| Name of Facility Whitney Center | License No. 985-C | 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 checked="" type="checkbox"/> Other | <input type="checkbox"/> (Specify) | | |
| Preparer/Reviewer Certification | | | | |
| <p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report in the Adjustments columns. 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 | | | | |
| Anne Matist | | | | |
| Address Address | | Phone Number | | |
| 200 Leeder Hill Dr., Hamden, CT 06517 | | (203)848-2661 | | |
| Contacted Person Regarding Additional Information Needed Regarding This Report | | Phone Number | | |
| Anne Matist | | (203)848-2661 | | |
| Contact Email Address | | | | |
| matista@whitneycenter.com | | | | |