State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed)				
Whitney Manor Operating Company	, LLC			
Address (No. & Street, City, State, 2 2798 Whitney Avenue, Hamden, CT	-			
Type of Facility				
Chronic and Convalescent ☑ Nursing Home (CCNH) & RHNS Combined	Ø	(Specify)	Ø	Other
Report for Year Beginning 10/1/2022		Report for Year Ending 9/30/2023	3	
License Numbers:	CCNH / RHNS 2411	(Specify)	Other	Medicare Provider 07-5246
Medicaid Provider Numbers:		CCNH / RHNS	(Specify)	Other

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2023	1	37

Administrator's/Owner's Certification

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

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

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

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (CFO)	Date
Printed Name (Administrator)			Printed Name (CFO)	
Michael Fiore			Stephen Crespo	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires
Address of Notary Public	I	I	1	

(Notary Seal)

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State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

tm	ent		Page	of
			1A	37
	Period Cove	ered:	From	То
			10/1/2022	9/30/2023
	203-781-96	00	1/31/2024	
	Total	CCNH / RHNS	(Specify)	Other
\$				
\$				
\$				
\$				
\$				
\$				
\$				
\$				
	\$ \$ \$ \$ \$ \$	Phone Num 203-781-96 Total \$ \$ \$ \$ \$ \$ \$	Phone Number 203-781-9600 CCNH / Total RHINS S S S S S S S S S S S S	Period Covered: From 10/1/2022 Phone Number 203-781-9600 CCNH / Total RHNS (Specify) \$ \$ \$ \$ \$ \$ \$ \$ \$

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

			ne No. of Facility -288-6230		Report for Yes 9/30/2023	ar Ended	Page 2		of 37
Name of Facility (as shown on license)			Address (No. & Si	treet.		p)			
Whitney Manor Operating Company, LLC			2798 Whitney Av						
	CCNH / RHNS		(Specify)		Other		Medicare I	rovid	ler No.
License Numbers:	2411						07-5246		
Type of Facility (Check appropriate box(es Chronic and Convalescent ☑ Nursing Home (CCNH) & RHNS Combined		(Spe	ecify)		☑	Other			
Type of Ownership (Check appropriate box	:)								
1 1	Partnership	0	Profit Corp.	0	Non-Profit Cor		Government	0	Trust
If this facility opened or closed during repo	rt year provide:			Date	Opened	Date Cle	osed		
Has there been any change in ownership									
or operation during this report year?		0	Yes	0	No	If "Yes,"	' explain full	у	
Administrator									
Name of Administrator					Nursing				
Michael Fiore					Administr		876		
		11	> 0.1. 0	*1*,	Licens	e No.:			
Other Operators/Owners who are assistant	administrators (fi	ıll or	part time) of this fa	acility	V. Licens	e No ·			
Name					Diceis	C 110			

General Information and Questionnaire Partners/Members

Name of Facility		License No.	Report for Y	ear Ended	Page of
Whitney Manor Operating Con	npany, LLC	2411	9/30/2023		3 37
					or Town(s) in
Legal Name of Part	nership/LLC	Business A			egistered
Whitney Manor Operating Con	npany, LLC	2798 Whitney A	ve, Hamden,	CT	
		CT 06518			
		•			
Name of Partners/Members	Business A	ddress	-	Γitle	% Owned
Name of Farmers/Members	Dusiness 110	ddress			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	0500 1171 1	II 1 OT	2.61		100
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT		Member		100
	06518				

State of Connecticut

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General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year End	ded	Page of
Whitney Manor Operating Company, LLC	2411	9/30/2023		3A 37
If this facility is owned or operated as a corpor			n:	
Legal Name of Corporation	Busines	s Address	State(s) in Which	ch Incorporated
N/A				
Name of Directors, Officers	Busines	s Address	Title	No. Shares Held by Each
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

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General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2023	3B	37
If this facility is owned or operated as an individual	proprietorship, pro	vide the following information	:	
Ow	ner(s) of Facility			
N/A				

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General Information and Questionnaire Related Parties*

Name of Facility Whitney Manor Operating Company, LLC	ng Company, LLC	License No.	No. 2411	Report for Year Ended 9/30/2023		Page 4	of 37
Are any individuals rece	Are any individuals receiving compensation from the facility related through	ility rela	ted through		If "Yes," provide the Name/Address and	ie Name/Ado	ress and
marriage, ability to conti	marriage, ability to control, ownership, family or business		association? (O Yes © No	complete the information on Page 11 of the report.	nation on Pag	e 11 of the report.
Are any individuals or co	Are any individuals or companies which provide goods or services,	ır service	35,				
including the rental of prelated through family as	including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business	this fac	ility, or business	⊙ Yes O No			
association to any of the	association to any of the owners, operators, or officials of this facility?	f this fa	ility?		If "Yes," provide the following information:	e following	nformation:
		Als	Also Provides		Indicate Where		
		Good	Goods/Services to		Costs are Included		
Name of Related	Business	Non-R	꺜	_ Description	.¤	Cost	Actual Cost to the
Individual or Company	Address	Yes	No %**	* Provided	Page # / Line #	Reported	Related Party
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	0	•	Loan Interest	Pg. 34/ Line B3	N/A	N/A
King David Intl. Realty Corp Rochelle, NY 10804	1329A North Ave Suite #101, New Rochelle, NY 10804	0	•	Loan interest	Pg. 33/ Line A12	N/A	N/A
Whitney Manor Realty LLC CT 06518	2798 Whitney Avenue, Hamden, CT 06518	0	•	Rental of Property	Page 22/ Line 9	1,198,441	1,198,441 N/A - Replaced by Fair F
Whitney Manor Realty LLC		0	•	Real Estate Taxes	Page 22, Line 10B	158,940	158,940
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	0	0	Building and Equipment Depreciation	Page 22, Lines 7B	270,852	270,852
		0	•				
		0	0				
		0	•				
		0	0				

^{*} Use additional sheets if necessary.

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

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No		Report for Year Ended 9/30/2023	Page	of		
Whitney Manor Operating Company, LLC	2411		5	37			
If the facility is licensed as CDH and/or RCH or	provides All	DS or TBI services with special Medicaid rates, costs					
must be allocated to CCNH and RHNS as follow	rs:						
Item		Method of Allocation					
Dietary		Number of meals served to residents					
Laundry		Number of	pounds processed				
Housekeeping			square feet serviced				
			hours of routine care provided b				
Nursing			classification, i.e., Director (or C				
		Registered	Nurses, Licensed Practical Nurs	es, Aide	s and		
		Attendants					
Direct Resident Care Consultants		Number of	hours of resident care provided	by EAC	H		
		specialist ((See listing page 13)				
Maintenance and operation of plant		Square feet					
Property costs (depreciation)	Square feet						
Employee health and welfare	Gross salaı	ries					
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 proporation of this Deport, were all					on was not		
costs allocated as required?	Yes	O No	made.				
2. Explain the allocation of related company exp	enses and at	tach copy o	f appropriate supporting data.				
3. Did the Facility appropriately allocate and self	f-disallow di	rect and ind	lirect costs to non-nursing home	cost cen	ters?		
(e.g., Assisted Living, Home Health, Outpatie							
(18)			If "No," explain fully why such	allocati	on was not		
	O Yes	O No	made.	anooun	on was not		
			muo.				

General Information and Questionnaire Other Lines of Business

Name of Facili	ty L or Operating Company,	icense No. 2411	Report for Year Ended Page of 9/30/2023 6 37			
whitney Manc	r Operating Company,	2411	7/30/2023			
Square footage	of entire facility.	64,518				
Outpatient Th	ierapy					
Does the Facil	ty provide outpatient the	rapy services? Yes				
If ves, please c	omplete the following:					
3	25 Square footage of the	rapy space.				
Meals on Who	eels					
Does the facil	ity provide Meals on Wh	eels? No				
If yes, please of	omplete the following:					
	Square footage of kit					
	Number of meals served per week					
No						
No						
	If yes, please state where costs are reported.					
No	No Are drivers for the program included in the facility's payroll?					
	If yes, please complete the following:					
		Amount Reported				
		Annual Report page a				
	Please state the salar	y amounts of specific c	ooks and/or dietary aides			
	Please state where th	e cooks and/or dietary	aides are reported in the Annual Report			
Apartments, l	Independent Living, Ass	sisted Living				
Does the facili assisted living	ty have apartments, inde?	pendent living, and/or	No			
If yes, please of	complete the following:					
	Square footage of apa	artments				
	Square footage of inc	lependent living				
	Square footage of ass	sisted living				
	Please identify the se	rvices provided:				

General Information and Questionnaire Other Lines of Business (Continued)

Name of Facility License No.	Report for Year Ended	Page of
Whitney Manor Opera 2411	9/30/2023	7 37
Child Day Care		
Does the Facility provide Child Day Care? No		
If yes, please complete the following:		
Square footage of child day care space.		
Average number of daily participants.		
Number of meals per day provided to child day of	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 of	care.	
Nature of services provided:		
~		

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Schedule of Resident Statistics

Name of Facility			License No.				Report for	Report for Year Ended			Page	Jo
Whitney Manor Operating Company, LLC			77	2411			9/30/2023				8	37
						Period 10	Period 10/1 Thru 6/30	0		Period 7/1	1 Thru 9/30	
		Total CCNH /										
	Total All Levels	RHNS Level	Total	Total Other	Total	CCNH/ RHINS	(Specify)	Other	Total	CCNH/ RHNS	(Specify)	Other
Certified Bed Capacity A. On last day of PREVIOUS report period	150	150			150	150						
	150	150							150	150		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	133	133			133	133						
B. As of midnight of THIS report period	146	146							146	146		
3. Total Number of Days Care Provided During Period												
A. Medicare	5,375	5,375			4,357	4,357			1,018	1,018		
B. Medicaid (Conn.)	33,512	33,512			24,574	24,574			8,938	8,938		
C. Medicaid (other states)												
D. Private Pay	2,089	2,089			1,691	1,691			398	398		
E. State SSI for RCH												
F. Other (Specify) Mgd Care/HMO/Other	10,480	10,480			7,720	7,720			2,760	2,760		
G. Total Care Days During Period (3A thru F)	51,456	51,456			38,342	38,342			13,114	13,114		
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)	51,456	51,456			38,342	38,342			13,114	13,114		

Schedule of Resident Statistics (Cont'd)

			D THI TO	-				_			-		r	
Name of Facil	ity		ne certified bed capacity during the report ving information: Change Change in E Change Change in E (3) (1) (2) (3) (1) ertified bed capacity during the report year days following the change. Change in Resident Days ates on September 30 of Cost Year Medicare Medicaid CCNH / RHNS RHNS (Specify) 9 109 Various ###### Various ###### Various ###### Preatments erapy Treatments erapy Treatments						Report	for Year	Ended		Page	of
Whitney Man	or Opera	ting Compan	Certified bed capacity during the report year?						9	37				
			.:0 11 1	٠.	1 .	-1		0		0	Vec		No	
l		_		acity (during	the re	ероп у	ear?		O	103	· ·	110	
II "YES"	, provide					71	· D.	1_		C	manita After	Chango		
	CCNIII	Place of C	hange			hang	e in Be	eas		C	apacity After	Change	-	
	CCNH /													
Date of	RHNS	(Specify)	Other		Loct		١,	Gaine	d				ľ	
Date of	Кииз	(Specify)	Other		LUSI			Ganic		CCNH				
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)		(Specify)	Other	Reason fo	or Change
	(.)	(2)	(3)	(-7.	(-)	(5)	(-/	(-)						
			L			L				L			l	
						repor	t year	(as rej	ported	in item 4 a	above) provi	de the number	of	
KENDL	MI DA	1 5 101 90 day	vs tollowing the	ши	0.									
		(hange in Resider	nt Dav	vs					CCNI	I/RHNS	(Specify)	Ot	her
1st chan	ge				, -									
2nd char	~													
3rd chan														
4th chan														
6. Number	Item CCNH / RHNS RH No. of Residents 9									olf Dov		Other Sta	te Assisted	
			Medicare	-	Med	licaid		-		1 3	en-ray		Outer Sta	le Assisted
				aa.	NTT /				NIII /					
	т.		CONTLABING			(Cm.	:6.)			(5,	ecifir)	Other	R.C.H.	ICF-MR
No of D				, Kr.		(Spe	ecity)	N.		(5)	(CCITY)	Offici	R.C.II.	TOI TVIIC
Per Dien			CHARLES TO CHOO	Dalatine.	103	Î	1000	(Links)	20 N		of out would		100	
a. One b			Various		######				600.00					
b. Two					напнии				575.00					
c. Three	or more		1											
bed r	ms.													
										G GD II	LADIDIO	(0 :6)	0.4.4	045
			rapy Treatments					10		CCNF		(Specify)	Outpatient	Other
		e - Part B	a CDart D)						0,044		0,044	MAIN LIBERTON		VILLER 149, E
В.		`							4.092		4,092	The second second		
		orative Treati												
C.	Other								23,940		23,940			
									34,676		34,676			
I		•	apy Treatments					E				COLD AD IS		
		e - Part B	CD (D)					Calculate Co.	1,030	In Case	1,030	th STATITUTES	HE THE	
В.	Medicai	d (Exclusive	of Part B)						510	BEGINSON.	519	Name and Address of the Owner, when the Owner,		
		orative Treat		_					317		212			
С	Other	I I Dati							3,743		3,743			
		eech Thera	py Treatments								5,292			
9. Total Nu	ımber of	Occupationa		ents				IM 8		in the state of				
A.	Medicar	e - Part B							5,834		5,834		210	
B.	Medicai	d (Exclusive	of Part B)					-50	HIV?	IIISO DIE			1 2 - 200	100
		tenance Trea						-	3,199		3,199			
-	2. Resto	orative Treati	ments						24,086		24,086			
D.	Total O	ccupational	Therapy Treatm	ients					33,119		33,119			
υ.	A DOUGH U													

Report of Expenditures - Salaries & Wages

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411			Report for Yea 9/30/2023	r Ended			Page 10	of 37
are time records maintained by all individuals receiving co				Yes		0	No		
re time records maintained by an individuals receiving con	inpensation:				Cost and Hours				
		AVOURT LIST IN		1027 82527	14022 10			7 X (400 / 200 /	
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
Salaries and Wages* 1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III	128,006	2.3	1,918		0 2 20 2		DE PROPERTY		
of Schedule A1) 3. Assistant Administrator (Complete also Sec. IV	128,000	O-BANGE OF	7,510	(E.SIVIEU	1	HI III		TO STATE OF	
of Schedule A1)									
Other Administrative Salaries (telephone			Test Name	10 (n:30 = 1 JI	182 JAJAC	HONE BY	SAPET ROLL	1400	
operator, clerks, receptionists, etc.)	310,120		11,102						
Dietary Service Head Dietitian	Engligh		U.S. CONTRACTOR			201-700		to value	17/20 E E
b. Food Service Supervisor	700 (07		25.050						
c. Dietary Workers	709,687		35,050				DESCRIPTION OF THE PERSON	DESCRIPTION OF THE PERSON	
Housekeeping Service Head Housekeeper					100000				
b. Other Housekeeping Workers	421,789	(2,583)	24,739						
7. Repairs & Maintenance Services			1217 (113)	100		SE .C	REAL PROPERTY.	great avii	U/ ED
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	114,295		4,546						
8. Laundry Service		W - COLOUR	THE A		THE WATER		STEEL STATE	SACCE STOLL	
a. Supervisor	114,984		6,635		-				
b. Other Laundry Workers Barber and Beautician Services	114,904		0,033						
10. Protective Services									
11. Accounting Services		G 1 101 S	- F20 (74)				The spin-state		
a Head Accountant									
b. Other Accountants									
12. Professional Care of Residents					S SI EIII	EGHELING.			
a. Directors and Assistant Director of Nurses	350,084		3,756				Section 18	The Market Street	Here's In
b. RN	1.017.610	Strain Labour	25,845	THE PARTY OF THE P		100000			E STEEL ENGINE
Direct Care Administrative**	1,017,510 558,238		16,317		1				
c. LPN	330,238		HANNE MARKET	Columbia Columbia	J. Statistics				
1. Direct Care	1,627,864		39,243						
2. Administrative**									
d. Aides and Attendants	2,339,369		105,705		-				_
e. Physical Therapists	578,918		13,070 3,103		-				
f. Speech Therapists g. Occupational Therapists	157,888 377,406	(377,406)	9,941		 				
g. Occupational Therapists h. Recreation Workers	163,274	(577,400)	7,725						
i. Physicians		-15-11		200 E	SHILL HORIS	DEFAUL	Wall War		BH III
1. Medical Director									
Utilization Review									_
3. Resident Care***			III Saret III sala	and the second			The state of the s	Contract of the last	(Boldman)
4. Other (Specify)							10 11 11 11		
j. Dentists									
k. Pharmacists									_
Podiatrists Social Workers/Case Management	440,722		11,258						
n. Marketing	440,722		11,200						
o. Other (Specify)		to smile resul			Speli fin S		MODE		
See Attached Schedule	31,442		1,393						
A-13. Total Salary Expenditures	9,441,596	(379,989)	321,346					l	

^{*} 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)

		CCNH / RHNS			(Specify)			Other	
Position	S	Adjustment	Hours	S	Adjustment	Hours	S	Adjustment	Hours
	0								
Medical Records	\$ 31,442		1,393						
				0 4					
							-		
							-		10 110
								11111111	
					-				
		VIII I							7 5 5
		-							
			_ 0						
				S- 211		ALIX IUL			
						V JULI Jej	LE AL	E 108 11 I	33 1
									اللقيسية
			15 57						
Total	\$ 31,442	s -	1,393	s -	\$	19.1	S	· \$ -	

Schedule of Other Fees (Page 13)

		CCNH / RHNS			(Specify)			Other	
Service	S	Adjustment	Hours	S	Adjustment	Hours	S	Adjustment	Hours
	0		THE PARTY NAMED IN	0.00					
Inhalation Therapy	S 8,263	\$ (8,263)	Monthly Fee	1	3	0- 01 1	V V I IV		
									1 1 1 1
		11 8 71 74 11	M. I				TO VILLE		
							118 = 9		
						7 EG			
				- 349			S IV		
							116		
							K S III N		
Total .	\$ 8,263	S (8,263)		\$ -	s -		s =	\$ -	

State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

		A	ssistant	Administra	Assistant Administrators and Other Related Parties*	Relate	d Parties	34	,	
Name of Facility				License No.		Report for	Report for Year Ended		Page	Jo
Whitney Manor Operating Company, LLC	ny, LLC			2411		9/30/2023			Ξ	37
		Salary Paid								
				Fringe Benefits and/or Other		Total	Line Where		Total	
Name	CCNH/ RHINS	(Specify)	Other	Payments (describe fully)	Full Description of Services Rendered	Hours Worked	Claimed on Page 10	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

^{**} Include all employment worked during the cost year.

State of Connecticut

Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

		Ţ	ssistanı	Administra	Assistant Auministrators and Omer Neighbor Falles.	iveraged.	ר מו ווכא			
Name of Facility (as licensed)				License No.		Report for Year Ended	ar Ended		Page	Jo
Whitney Manor Operating Company, LLC	ıy, LLC			2411	3	9/30/2023			12	37
		Salary Paid								
Name	CCNH / RHNS	(Specify)	Other	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
Section III - Administrators***										
Michael Fiore	128,006			Non Discriminatory	Administrator(10/1/20 22 to 9/30/2023)	1,918	A2			
Section IV - Assistant Administrators										
8										

^{*}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.

d. Other 12. Other (Specify)

See Attached Schedule

B-13 Total Fees Paid in Lieu of Salaries

B. Report of Expenditures - Professional Fees Report for Year Ended Page of Name of Facility License No. 9/30/2023 37 13 Whitney Manor Operating Company, LLC 2411 Total Cost and Hours CCNH / Hours Other Adjustment Hours (Specify) Adjustment Hours RHNS Adjustment Item *B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1) 1. Dietitian 11,835 Monthly Fee 2. Dentist 3. Pharmacist 4. Podiatrist Physical Therapy a. Resident Care Monthly Fee b. Other 75,000 Social Worker 7. Recreation Worker 8. Physicians 54,000 Monthly Fee a. Medical Director (entire facility) b. Utilization Review (Title 18 and 19 only) monthly meeting Resident Care** d. Administrative Services facility 1 Infection Control Committee (Quarterly meetings) 2. Pharmaceutical Committee (Quarterly meetings) 3 Staff Development Committee (Once annually) e. Other (Specify) 9. Speech Therapist a. Resident Care b. Other 10. Occupational Therapist a. Resident Care b. Other 11. Nurses and aides and attendants a RN 79,399 980 1. Direct Care 2. Administrative*** b. LPN 471,688 8,837 1. Direct Care 2. Administrative*** c. Aides 565,357 17,513

8,263

(8,263)

(8,263)

27,330

^{1,265,542} 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	License No.		Report for	Year Ended	Page 14	of 37
Whitney Manor Operating Company, LLC		Related*	9/30/2023 * to Owners,			
Name & Address of Individual	Full Explanation of Service	Operato Yes	ors, Officers No	Explai	nation of Rela	tionship
CT Dental Partners	Dental	0	0	N/A		
The Nurse Network, LLC	RN, LPN, Aides	0	0	N/A		
azaros Lazarides MD	MD Director Fees	0	0	N/A		
Quality Rehab Management	PT	0	0	N/A		
SDX Dysphagia Experts	Respiratory Therapist	0	0	N/A		
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	0			
		0	•			

^{*} Use additional sheets if necessary.

^{**} Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Whitney Manor Operating Company, LLC 2411		Report for Ye	ar Ended				Page 15	of 37
Whitney Manor Operating Company, LLC 2411 Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Administrative and General		Z (V) 1979		DIES MEN				
a. Employee Health & Welfare Benefits	- 1				A COUNTY OF THE PARTY OF THE PA			
Workmen's Compensation	\$	232,875	232,875					
Disability Insurance	\$	77,225	77,225					
Unemployment Insurance	\$	139,249	139,249					
Social Security (F.I.C.A.)	\$	710,948	710,948					
5. Health Insurance	\$	779,161	779,161					
Life Insurance (employees only)			THE REAL PROPERTY.	1 THE DE	all establish			
(not-owners and not-operators)	s							
7. Pensions (Non-Discriminatory)	\$	64,296	64,296					
(not-owners and not-operators)		I " BOIL !!		I I STEEL MY				(ill majaye
8. Uniform Allowance	\$							
9. Other (Specify)	\$	4,174	31,619	(27,445)				
See Attached Schedule	- 1		158 FB , 50 FB	S IIIIA L IVA	III 01 == 111		Hippon in	10 10 10 10 10 10 10 10 10 10 10 10 10 1
b. Personal Retirement Plans, Pensions, and	\$							
Profit Sharing Plans for Owners and	- 1	DEPURE THE	THE WAR	TEL DESCRIPTION				
Operators (Discriminatory)*	- 1			A THE REAL PROPERTY.				
		T						E TE WHITE
c. Bad Debts*	\$		179,975	(179,975)				
d. Accounting and Auditing	\$	31,992	31,992					
e. Legal (Services should be fully described on Page 15b)	\$	61,952	140,056	(78,104)				
f. Insurance on Lives of Owners and	\$							
Operators (Specify)*	1		HISTORY.	THE RESERVE				
g. Office Supplies	S	38,592	38,592					
h. Telephone and Cellular Phones				100	ISUAL R			
Telephone & Pagers	\$	25,245	26,895	(1,650)				
2. Cellular Phones	\$	2,800	4,450	(1,650)				
i. Appraisal (Specify purpose and	\$							
attach copy)*	- 1	EUG-E	U SEE US	Wash Hard			THE STATE OF	
unuen copy)	- 1					1000		
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)	Ť	THE STATE OF	to hone	3 7 17 19	STATE OF THE PARTY OF		THE REAL PROPERTY.	Anna Printer
1. Income*	\$							
2. Other (Specify)	\$							
See Attached Schedule			100 FE 18	THE PERSON NAMED IN		2 10	West III	
3. Resident Day User Fee	\$	826,714	826,714					
Subtotal	\$	2,995,223	3.284.047	(288,824)				

^{*} Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

Whitney Manor Disallowance Schedule for Cell Phone 9/30/2023

Total Cell Phone Expense	<u>A1</u>	mount 4,450	TB Linked
Total Allowable Cost(1-200 Beds)	\$	2,800	
Disallowed Cell phone	\$	1,650	Pg 15 Ln 9h1

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
401k Plan Admin Fee	\$ 3,174	11 11 100				
Discriminatory Bonus	\$ 12,585	\$ (12,585)				
Employee Appreciation/Gifts	\$ 13,936	\$ (12,936)	BOTTO AS			
Employee Reimbursement	\$ 1,924	\$ (1,924)				I S Nell II
baran na malan ka						
					T SI	
			J. III LICY			
Total	\$ 31,619	\$ (27,445)	\$ -	\$ -	\$ -	S -

Schedule of Other Taxes

Description	CCNH/RHN	IS	Adju	stment	(S	pecify)	Adju	stment	0	ther	Adju	stment
		0	Min				HO V		100		LI LA	
								STORE		1100		
			631						10			III.
				0.1	193				DE:			
Total	\$ -	S			S		\$	F152740	S		S	

Annual Report of Long-Term Care Facility

CSP-15b Rev. 3/2023

General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Compan		9/30/2023		15b	37
		were maintained on the following basis:			
	•				
Accrual O Cash O	Modified Cash				
Is the accounting basis for this					
1	Yes	If "No," explain.			
previous period?	No				
Y day and and A accounting Figure					
Independent Accounting Firm Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)			
1 Marcum LLP		555 Long Wharf Drive New Haven CT 06	5511		
2 Solomon Hirsch, CPA P.C.		14 Joan Lane Monsey NY 10952			
3 MSL CPAs & Advisors		201 East Kennedy Boulevard Suite 650. T	ampa, FL	33602	
4					
Services Provided by This Firm (de	scribe fully)				
1 Advisory/Cost Reports			\$	8,000	
2 Tax Prep/Audit Fees			\$	22,492	
3 Provider Relief Fund Audit			\$	1,500	
4			\$		
			Charge fo	r Services Pr	ovided
			\$	31,992	
Are Those Charges Deflected in the Evnen	diture Portion of This Report? If V	es, Specify Expense Classification and Line No.	Ψ	31,772	
O Yes O No	Page 15, Line 1d	es, specify Expense Chasmidation and Eme 1101			
Legal Services Information					
Name of Legal Firm or Independen	t Attorney		Telephon	e Number	
1 See Attached	•		See Attac		
2					
3					
4					
5					
Address (No. & Street, City, State,	Zip Code)				
1 See Attached					
2					
3					
4					
5 Services Provided by This Firm (<i>de</i>	escribe fully)				
			\$	140,056	
See Attached(\$78,104 Disallowed on	.Pg 15)			140,030	
2			\$		
3			\$		
4					
5			\$		د مادند
			Charge to	r Services Pr 140,056	ονιαέα
Are These Charges Reflected in the Evnon	diture Portion of This Report? If V	es, Specify Expense Classification and Line No.	J.	140,030	
	Page 15, Line 1e	,,,,,			
⊙ Yes O No					

State of Connecticut Annual Report of Long-Term Care Facility CSP-7 Rev. 6/95

General Information and Questionnaire **Accounting Basis**

	e of Facility License No.	Report for Year Ended	Page of 15a 37
_	tney Manor Operating Company, 2411	9/30/2022	15a 37
-	al Services Information		Test in the second
	e of Legal Firm or Independent Attorney		Telephone Number
	Bercham Moses		203-783-1200
	MT Hawley Ins, Dept 3350		309-692-1000
	Law Office of Kevin C. Ferry, LLC		860-827-0880 212-581-1001
	Lichtman Law Firm		212-381-1001
	Schwartz Sladkus Reich Greenberg Atlas LLP		203-498-4400
	Wiggin And Dana		203-265-7173
	Timothy S. Wall Brouse McDowell		330-525-5711
	Carlton Fields		860-392-5000
0	Zella Healthcare Consulting, LLC		203-808-8197
	Lewis Brisbois Bisgaard & Smith, LLP		860-748-4806
	Lori Griffin		718-488-1900
	Murtha Cullina		203-772-7700
	ress (No. & Street, City, State, Zip Code)		
	75 Broad Street Milford CT 06460		
	9025 N Lindbergh Dr, Peoria, IL 61615		
	77 Lexington St, New Britain, CT 06052		
	11 E 44th St Suite 501, New York, NY 10017		
	444 Madison Ave 6th floor, New York, NY 10022		
	One Century Tower, 265 Church St, New Haven, CT 0651	0	
	PO Box 297, Wallingford, CT 06492		
	AES Business Campus, Akron, Ohio		
	1 State St Suite 1800, Hartford, CT 06103		
	7 Eastview Drive, Simsbury, CT 06070		
	185 Asylum St Suite 2603, Hartford, CT 06103		
2	360 Court St #3, Brooklyn, NY 11231		
3	265 Church St, New Haven, CT 06510 Legal research and discussions regarding employment/e	mplayed matters	\$ 1,655
-		improyee matters	\$ 1,526
	Deductible reimbursement claims(Disallow)		
	Employee Reimbursement		
	Union Negotiation/Resolution		\$ 32,805
	Legal Research/Conference Meetings/Collections(Disallo	ow \$53,179)	\$ 65,596
	CHOW Process(Disallow)		\$ 5,134
	Probate(Disallow)		\$ 137
	Retainer Fee - General Litigation(Disallow)		\$ 4,480
	Lawsuit Fees(Disallow 50%)		\$ 14,985
0	Potential Acquisition Review(Disallow)		\$ 1,755
1	General Employee Matters		\$ 3,600
2	Consulting Annual Survey(Disallow)		\$ 4,400
3	Citations/Conference Meetings		\$ 2,083
			Charge for Services Provided
			\$ 140,056
	These Charges Reflected in the Expenditure Portion of This Rep Page 15, Line 1e Yes O No	ort? If Yes, Specify Expense Classification and Lin	

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

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Ye 9/30/2023	ar Ended				Page 16	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	Subtotals Brought Forwa	urd: 2,995,223	3,284,047	(288,824)				
Travel and Entertainment Resident Travel and Entertainment		S STORY						
		\$						-
2. Holiday Parties for Staff		S						
Gifts to Staff and Residents		_	17,842	(15,602)				
Employee Travel				[13,602]				
5. Education Expenses Related to Seminar		\$ 21,836	21,836					
Automobile Expense (not purchase or a	lepreciation)	S				-		
Other (Specify)		2		and the same of th	To the same of	Name and Address of the Owner, where the		AND DESCRIPTION
See Attached Schedule								
m. Other Administrative and General Expenses				THE RESERVE				ATTITUTE OF THE PARTY.
 Advertising Help Wanted (all such expe 		\$ 30,417	30,417					
2. Advertising Telephone Directory (all su	ch expenses)***	\$						
 Advertising Other (Specify)*** 		\$	147,527	(147,527)				
See Attached Schedule			NO II					THE RESERVED
4. Fund-Raising***		\$						
Medical Records		\$ 3,389	3,389					
6. Barber and Beauty Supplies (if this servi	ce is supplied	S	16	(16)				
directly and not by contract or fee for se	rvice)***	Appt to the last	HINI H	Hole Bridge			0.00	
7. Postage		\$ 3,720	3,720					
* 8. Dues and Membership Fees to Profession	onal	\$ 10,174	10,174					
Associations (Specify)			10 -SH 200		A STATE OF	400 / BESS		
See Attached Schedule								PERMI
8a. Dues to Chamber of Commerce & Othe	r Non-Allowable Org.***	S	445	(445)				
9. Subscriptions		\$ 268	268	********				
10. Contributions***		S	350,200	(350,200)				
See Attached Schedule		III TEOLE	ELECTION OF THE SECOND	A STREET	M N COURS	1 X X X	COLUMN TO SEC.	H. E.
11. Services Provided by Contract (Specify	and Complete	\$ 1,082,771	1,082,771					
Schedule C-2, Page 21 for each firm or		1,002,771	- NEEDLE	11 C 11 III		B. U. S. Control		THE PARTY OF
12. Administrative Management Services**	marraday	S						
13. Other (Specify)		\$ 59.880	82,616	(22,736)				
See Attached Schedule		33,000	02,010	(22,130)		THE RESERVE	CHICAGO I	Stor III
See Attached Schedule C-14 Total Administrative & General Expenditu		\$ 4,209,918	5,035,268	(825,350)				

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0.					
						1
				1		
		THE RES	10 D			
Total Other Travel and Entertainment	S -	\$ +	\$	S -	S -	\ S

Schedule of Other Advertising

Description	CCNH/RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Advertising	\$ 118,417	\$ (118,417)				
Marketing Events	\$ 29,110	S (29,110)				
Total Other Advertising	\$ 147,527	\$ (147,527)	\$ +	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
CAHCF Dues	\$ 10,174					
		12 110 1				
						15.10
Total Dues	S 10,174	s -	\$.	s -	s -	s -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Donations/Charitable Contributions	\$ 350,200	\$ (350,20	0)			
Total Contributions	\$ 350,200	\$ (350,20)	0) \$ -	s -	s -	s -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0		والسانات			
Bank Charges	S 17,322	S (12,464)			
Gen Nag Exp>Forms & Printing	\$ 539					
Admin Exp>Meals	\$ 3,632	\$ (3,632)			
Admin Exp>Fines & Penalties	\$ 2,955	S (2,955)			
Admin Exp>IT Fees	\$ 3,622					
Admin Exp>Criminal Checks	\$ 7,310					
Admin Exp>Licenses	\$ 2,886					
Admin Exp>Equip-Minor	\$ 7,538					
Admin Exp>Equip-Rental	5 36,812					
Other Rev>Vending Machines		S (1,780)			4
Rebate Check		S (1.613)			
Refund Albert Mislow		\$ (277)			
Check from Kepro		\$ (15				
Total Other Administrative and General	\$ 82,616	S (22,736) s -	s -	s -	\$

Schedule C-1 - Management Services*

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	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 #
N/A			

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

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

Nan	C. Expenditures Other Than ne of Facility tney Manor Operating Company, LLC	License N		Report for Ye 9/30/2023				Page 18	of 37
** ***	Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustmen
2.	Dietary a. In-House Preparation & Service 1. Raw Food 2. Non-Food Supplies	S S	465,514 68,154	465,514 68,154			企业。 理 [
	3. Other (Specify)	s	PASSE E			Walling To		E Mediat	
	b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	S	3,326	3,326					
	c. Other (Specify) Other Dietary Supplies	\$	3,559	3,559	建 () 电				
2D.	Total Dietary Expenditures (2a+b+c+d)	S	540,553	540,553					
2E. F.	Dietary Questionnaire Resident Meals: Total no. of meals served per Is cost of employee meals included in 2D?	day:* O Yes	Total	CCNH No	/ RHNS	(Spe	cify)	0	ther
H.	Did you receive revenue from employees?	O Yes	0	No		If yes, specify amt.			
I.	Where is the revenue received reported in the C	Cost Report? (Page/Line Ite	m)					
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	O Yes	0	No		If yes, specify cost.			
K.	Is any revenue collected from these people?	O Yes	0	No		If yes, specify amt.			
L.	Where is the revenue received reported in the C	Cost Report? (Page/Line Ite	m)					
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	O Yes	0	No		If yes, specify cost.			
N.	Is any revenue collected from employees?	O Yes	0	No		If yes, specify amt.			
0.	Where is the revenue received reported in the C	Cost Report? (Page/Line Ite	m)					

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

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

Name of Facility	License		Report for Yea	r Ended			Page 19	of 37
Whitney Manor Operating Company, LLC		2411	9/30/2023				17	31
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies,	Lbs							
gowns and other resident care items washed, ironed, and/or processed.***	Amt, \$							
 Employee items including uniforms, gowns, etc. washed, ironed and/or 	Lbs.							
processed.***	Amt. \$							
3. Personal clothing of residents	Lbs.							
washed, ironed, and/or processed ***	Amt. \$							
4. Repair and/or purchase of linens.***	Lbs,							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Amt. \$	143,909	143,909					
c. Other (Specify) Supplies & Repairs	\$	6,220	6,220	Dan 1	0 30 70			
3D. Total Laundry Expenditures (3a + b + c)	S	150,129	150,129					
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?	Yes	0	No		If yes, specify cost			
G. Did you receive revenue from employees?	Yes	0	No		If yes, specify amt.			
H. Where is the revenue received reported in the Cost	Report?		(Page/Line It	em)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	Yes	0	No		If yes, specify cost			
J. Did you receive revenue from these people? C	Yes	0	No		If yes, specify amt.			
K. Where is the revenue received reported in the Cost	Report?		(Page/Line It	em)				

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	Repo	rt for Year E	nded				Page	of	
Vhitney Manor Operating Company, LLC	2411		9/30/2023					20	37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustmen
Housekeeping	Sq. Ft. Serviced								
a. In-House Care	by Personnel								
1 Supplies - Cleaning (Mops, pails, brooms, etc.)	Amt	\$							
b. Purchased Services (by contract other	Sq. Ft Serviced								1
than through Management Services)	by Personnel								
(Complete Schedule C-2 att. Page 21)	Amt	\$	1,460	1,460					
C. Other (Specify)		S	36,445	36,630	(185)				
Supplies & Minor Equipment				RESTRICTED BY	ARA RI				Um INHE HER
D. Total Housekeeping Expenditures (4a +	b+c)	S	37,905	38,090	(185)				
. Resident Care (Supplies)**			EIII EII			plain sign			10 L
a. Prescription Drugs***		- 1				the sales			# # NO.
Own Pharmacy		\$							
2. Purchased from		\$		374,376	(374,376)				
Procare LTC Pharmacy of CT LLC							I PERSONAL		
b. Medicine Cabinet Drugs		S	68,228	68,228					
 Medical and Therapeutic Supplies 		\$	220,669	220,669					
d. Ambulance/Limousine***		\$		4,803	(4,803)				
e. Oxygen			#300 HU,			Marie 1	MIE EC HAIN		
 For Emergency Use 		\$							
2. Other***		\$		4,741	(4,741)				
f. X-rays and Related Radiological		S		25,218	(25,218)				
Procedures***					100			Water Street of the	
g. Dental (Not dentists who should be inc salaries or fees)	luded under	S	WE WAY			Maria de la constitución de la c	oslive osliče	S	
h. Laboratory***		S		86,573	(86,573)				
i Recreation		\$	10,747	10,747					
j. Direct Management Services*		\$							
k Indirect Management Services*		\$							
L Cable TV		\$	7,200	12,823	(5,623)				
m. Other (Specify)**** See Attached Schedule		\$	125,887	170,502	(44,615)				
n. Physical Therapy Expense		5	1,705	1,705					
o. Speech Therapy Expense		\$							
P. Total Resident Care Expenditures (5a - :	50)	5	434,436	980,385	(545,949)				

^{*} 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	CCN	H/RHNS	Ad	justment	(Specify)	Adj	ustment	Other	A	djustment
	-	0								
Gen Nsg Exp>Equip-Minor	S	27,137			La POULE	N H				
Gen Nsg Exp>Equip-Rental	S	21,149								
Gen Nsg Exp>Software Rental	S	70,230		110			X-1-5			
PEN Exp>Supplies	S	5,283	S	(5,283)				A A		EGG
Wound Care Exp>Supplies	S	29,399	S	(29,399)				Y III	_	
Urological & Ostomy Exp>Supplies	\$	5,732	S	(5,732)	122 3					
Other Ancillary Exp>Physician Technical Charges>Adjustments	S	1,616	S	(1,616)		100				
Social Services Exp>Supplies	\$	6,871								1 1
Wound Care Exp>Rental Equip	\$	2,585	S	(2,585)						
Social Services Exp>Contracted Service	\$	500								
					NI SI					
							\11==0			
								A. EN		
							81 (1)			
Total Other Resident Care	s	170,502	S	(44,615)	s -	s		s -	s	

Whitney Manor

9/30/2023

Outpatient Clinic Disallowance Calculation

Sq. Ft. Outpatient Clinic	325
Sq. Ft. Total Facility	64,518 PDW Dina Gabbay
Unallowable %	0.50%
Housekeeping Salaries and Wages	421,789
Fringe Benefit %	22%
Total HSKP Salaries and Fringes	512,716
Unallowable %	0.50%
Disallowance	2,583 Pg. 10 Ln A6b
	:
Housekeeping Supplies	36,630
Unallowable %	0.50%
Disallowance	185 Pg. 20 Ln 4c
Repairs and Maintenance	40,966
Unallowable %	0.50%
Disallowance	206 Pg 22 Ln 6a
Heat	25,829
Unallowable %	0.50%
Disallowance	130 Pg 22 Ln 6b
	\$ *
Light & Power	219,098
Unallowable %	0.50%
Disallowance	1,104 Pg 22 Ln 6c
	8
Water	58,118
Unallowable %	0.50%
Disallowance	293 Pg 22 Ln 6d
Real Estate Taxes	158,940
Unallowable %	0.50%
Disallowance	801 Pg 22 Ln 10b
	8
Property Insurance	201,423
Unallowable %	0.50%
Disallowance	1,015 Pg 27 Ln 14a

Whitney Manor Disallowance Schedule for Cable TV 9/30/2023

Total Cable TV Expense	<u>A</u> 1	mount 12,823	TB Linked
Monthly Allowable amount Months in Cost Report Year Total Allowable Cost	\$	600 12 7,200	-
Disallowed Cable TV	\$	5,623	Page 20 Ln 5l

State of Connecticut Annual Report of Long-Term Care Facility CSP-21 Rev. 3/2023

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

Name of Facility Whitney Manor Operating Company, LLC	mpany, LLC			License No. 2411	Report for Year Ended 9/30/2023	77			Page of 21 37
		Related ** to Owners,	o Owners,				Total Cost/Page Ref.***	ge Ref.***	
		to commend of							
Name of Individual or Company	Address	Yes	Ž	Explanation of Relationship	Full Explanation of Service Provided*	CCNH /	(Specify)	Other	Pg Line
NY Rytes, LLC	P.O. Box 588 Cross River, NY 10518	0	0	N/A	Compliance Services	12,120			9
B Linen Service Inc.	294 River St Paterson, NJ 07524	0	0	N/A	Laundry Services	143,909			19 36
All American Waste	P.O. Box 630 East Windsor, CT 06088	0	0	N/A	Sanitation Services	62,604			22 6f
Romano Landscaping, LLC	97 Patten Rd, North Haven, CT 06473	0	•	N/A	Landscaping	22,993			22 6f
GM Management	PO Box 616 Brooklyn, NY 11211	0	•	N/A	Management Services	630,552			16 m11
Apex Global Solutions, LLC	400 Rella Blvd Suite 200 Montebello, NY 10901	0	•	N/A	Admin Contracted Service	341,855			16 m11
		0	0						
		0	•						
		0	•						
		0	0						
		0	0						
		0	0						
		0	•						
		0	•						

^{*} List all contracted services over \$10,000. Use additional sheets if necessary.

^{**} Refer to Page 4 for definition of related.

^{***} Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year	Ended				Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2023					22	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$	40,760	40,966	(206)				
b. Heat	\$	25,699	25,829	(130)				
c. Light & Power	\$	217,994	219,098	(1,104)				
d. Water	\$	57,825	58,118	(293)				
e. Equipment Lease (Provide detail on	page 22b) \$							
f. Other (itemize)	\$	115,300	115,300					
See Attached Schedule								Mary San 1 Birth
6g. Total Maint. & Operating Expense (6a	- 6f) \$	457,578	459,311	(1,733)				
Depreciation (complete schedule page 2 a. Land Improvements	3*) \$)·						
b. Building & Building Improvements	\$	270,852	270,852					
c. Non-Movable Equipment	\$	19,802	19,802					
d. Movable Equipment	\$	30,792	30,792					
*7e. Total Depreciation Costs (7a + b + c +	d) \$	321,446	321,446					
Amortization (Complete att. Schedule Po a. Organization Expense	age 24*)	5,410	5,410					
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify)	\$	26,764	26,764					
*8e. Total Amortization Costs (8a + b + c +	d) \$	32,174	32,174					
Rental payments on leased real property lead estate taxes included in item 10b	ess \$	1,198,441	1.198,441					
10. Property Taxes		1,170,111	1,100,111					
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$		158,940	(801)				
c. Personal property taxes	S		46,595	(301)				
11. Total Property Expenses (7e + 8e + 9 +			1,757,596	(801)				

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					10000
Maintenance Exp>Contracted Service	\$ 26,069				E VIIII	
Maintenance Exp>Sanitation & Incineration	S 62,604			AND STATE		
Maintenance Exp>Extermination	\$ 3,634					
Maintenance Exp>Landscaping	\$ 22,993		*			
					- 74	
				jiy mesa		
						. 77
			100			
						8 - 10
Total Other Repairs and Maintenance	\$ 115,300	\$ -	s -	s -	s -	\$ -

Annual Report of Long-Term Care Facility CSP-22b Rev. 3/2023 State of Connecticut

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. of 37

Claimed Amount Page 22b of Lease Annual Amount Term of Report for Year Ended Lease 9/30/2023 Date of Lease** Description of Items Leased 2411 License No. % Related * to • 0 0 0 0 0 0 Operators, 0 0 0 Officers Owners, Yes 0 0 0 0 0 0 0 0 0 0 Whitney Manor Operating Company, LLC Name and Address of Lessor Name of Facility

Is a Mileage Log Book Maintained for All Leased Vehicles?

Total ***

0 No

O Yes

^{*} 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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2022

				Deprec	Depreciation Schedule	redule					
Name of Facility Whitney Manor Operating Company, LLC				License No. 2411	_		Report for Year Ended 9/30/2023	nded		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
Land Improvements 1. Acquired prior to this re 2. Disposals (attach sched) 3. Acquired during this re	schedule)										
				9,437,359		9,437,359	1,828,786	S/L	Var	263,226	
Acquired during this report period (attach schedule) B-4. Subtotal	schedule)			130,023		130,023	Soline III seco	S/L	Var	7,626	270,852
				221,307		221,307	120,844 S/L (245) S/L	S/L	Var Var	16,650	
Acquired during this report period (attach schedule) C-4. Subtotal	schedule)			34,143	THE OTHER	34,143		S/L	Var	3,152	19,802
	Is a mileage logbook maintained? Yes No	Date of A	cquisition	logbook maintained? Date of Acquisition Historical Cost Yes No Month Year 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
D. Movable Equipment 1. Motor Vehicles (Specify name, model and year of each vehicle) a. b. c.											
Movable Equipment Acquired prior to this report period Disposals (attach schedule) Acquired during this report period		Var	Var	938,765		938,765	865,797	S/L	Var Var	19,755	
c. Administrative d. Standard Resident e. Specialized Resident		Var	Var	43,727		43,727		S/L	Var	11,037	
Total Acquired during this report period D-3. Subtotal E. Total Denreciation				43,727		43,727				11,037	30,792

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
				+
	RICK STREET, SERVICE TO SERVICE			
			MILLA	
Total additions for Land Impro	vements	\$		\$ -
Deletions:				
No the first of th				+
Total deletions for Land Impro	vements	\$		S -

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Dep	reciation
Additions:					
Var	Various(See Attached)	\$ 130,023	Var	\$	7,626
					7 TS
Total additions fo	r Building Improvements	\$ 130,023		\$	7,626
Deletions:					13
					N IFIL
Total deletions for	r Building Improvements	\$ -		S	- 20

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Dep	reciation
Additions:					
Var	Various(See Attached)	\$ 34,143	Var	\$	3,152
Total additions f	or Non-Movable Equipment	\$ 34,143		\$	3,152
Deletions:					
Var	Various(See Attached)	\$ (245) Var	\$	3 :
Total deletions for	or Non-Movable Equipment	\$ (245)	S	- 3

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{*}Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

		Pick One	1		Useful		
Acquisition Date	Description of Item	Movable Category		Cost	Life	Dep	preciation
Additions:							
10/30/2022	vanity	Administrative	S	1,210	7	S	173
12/6/2022	Avaya Deskphone installation	Administrative	\$	1,366	7	S	195
12/31/2022	low air loss mattress, bolster	Administrative	\$	1,340	5	\$	268
1/12/2023	custom sign	Administrative	S	4.678	5	\$	936
1/31/2023	Battery	Administrative	S	1,072	5	\$	214
2/28/2023	AMEX: A GOLD, 15 ea reclining	Administrative	\$	2,390	5	\$	478
3/31/2023	ice machines repair	Administrative	S	1,460	5	\$	292
3/31/2023	HOOD CLEANING	Administrative	\$	1,117	5	\$	223
5/15/2023	printer	Administrative	S	766	5	S	153
5/15/2023	AMEX: A GOLD, I ea Cambro MDC I	Administrative	S	2,787	5	S	557
8/2/2023	Dell Optiplex Micro, Windows	Administrative	\$	1,125	5	\$	375
8/25/2023	chair	Administrative	S	5,679	5	S	1,136
8/28/2023		Administrative	S	1,562	5	\$	312
11/1/2022	Dell Latitude 3520 BTX	Administrative	\$	2,520	3	\$	840
11/1/2022	Display, keyboard, OptiPlex 3000, cables	Administrative	S	3,774	3	\$	1,258
11/1/2022	Dell OptiPlex 5400	Administrative	S	1,244	3	\$	415
1/31/2023	laptops	Administrative	S	2,425	3	\$	808
4/25/2023	Laptop	Administrative	S	1,295	3	\$	432
4/25/2023	Laptop	Administrative	\$	990	3	\$	330
	dell laptop	Administrative	\$	1,200	3	S	400
7/3/2023	laptop + accessories	Administrative	\$	1,006	3	\$	335
11/1/2022	Installed citrix, windows 10	Administrative	\$	1,278	3	S	426
11/1/2022	KIOSK	Administrative	\$	1,444	3	\$	481
Total additions for	Movable Equipment	وروي والمناوي والمناوي	\$	43,727		\$	11,037
Deletions:							
6/30/2022	Generator		S	(1,522)		\$	
							J. J. J. J. D.
		Lawan Salara					
Total deletions for	Movable Equipment		\$	(1,522)		\$	

Schedule of Leasehold Improvements Acquired during this report period

ochequie of Beasehold Improve	ments Acquired during this report period		Useful		
Acquisition Date	Description of Item	Cost	Life	Depre	ciation
Additions:					
					. 2
				7	
			To the same		
					-
				S	
Total additions for Leasehold I	mprovement	\$.		2	
Deletions:					
Well Charles					
			n all 0 8		
Total deletions for Leasahold Is	www.avament	2		Š	-
Total deletions for Leasehold In	nprovement	S .		\$	

^{*}Ties to Page 23, Line D2b

^{*}Ties to Page 24, Line C3
**Ties to Page 24, Line C2

State of Connecticut Annual Report of Long-Term Care Facility CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended	Ended		Page	Jo
Whitney Manor Operating Company, LLC			2411	-	9/30/2023			24	37
					Accumulated				
	Date of	of			Amort. to				
	Acquisition	ition			Beginning of	Basis for			
,			Length of	Cost to Be	Year's	Ŭ	Rate	Rate Amortization	
Item	Month	Year	Amortization	Amortized	Operations	Ar	%	for This Year	Totals
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal	S 10	001							
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period						The second secon			
(attach schedule)									
C-4. Subtotal					1 1 1 2 1 1 1		The second		
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used: A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR
C. Remaining Life of Lease; OR
D. Actual Life if owned by Related Party.

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

Supplier Control Contr	Report for Year En	ded		Page 25	of 1 37
Whitney Manor Operating Company, I 2411	9/30/2023				37
1. Property Questionnaire					
Part A Is the property either owned by the Facility				If "Yes," compl	ete Part B
or leased from a Related Party?*	Yes	•	No	If "No," comple	
*If any owner or operator of this facility is related by family, man	riago oumarchio shilitu	to control or		ii ivo, compie	
business association to any person or organization from whom bu					
related party transaction,					
Description	Total				
Date Land Purchased	03/27/15				
Date Structure Completed	04/01/72				
3. If NOT Original Owner, Date of Purchase	03/27/15				
4. Date of Initial Licensure	04/01/72				
5. Total Licensed Bed Capacity	150				
6. Square Footage	64,518				
 Acquisition Cost Land 	1,100,000				
b. Building	8,789,940				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mort	gage
1. Financing	Education	Ziid Tiloregage		and Rolls	
a. Type of Financing (e.g., fixed, variable)		HILLIAN PARTICIPATION OF THE P			
b. Date Mortgage Obtained	04/07/20				
c. Interest Rate for the Cost Year	3.25%				
d. Term of Mortgage (number of years)	5				
e. Amount of Principal Borrowed	10,000,000				
f. Principal balance outstanding as of 9/30/2023	10,000,000				
Complete if Mortgage was Refinanced					
During Current Cost Year					SI COMPANY
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 In	mprovements Only				
	perty Leased	Date of Lease	Term of Lease	Annual Amou	nt of Leas
Name and Address of Lessor Frog	perty Leased	Date of Lease	Term of Lease	Allitual Allitua	iit of Lous

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 Yes	ar Ended				Page 26	of 1 37
Whitney Manor Operating Company, I 2411		9/50/2025						
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Interest A. Building, Land Improvement & Non-Movable Equipment 1. First Mortgage	\$							
Name of Lender	Rate	Self in	ALC: N					All Miles
Address of Lender								
Second Mortgage	S							
Name of Lender	Rate	No.	THE STREET					
Address of Lender								
3. Third Mortgage	S							
Name of Lender	Rate					115 D 16 27 10		
Address of Lender								
Fourth Mortgage								
Name of Lender	Rate							
Address of Lender								
B. CHEFA Loan Information					0 5			A 10 30 A
Original Loan Amount	\$			F 10 10 10 10 10 10 10 10 10 10 10 10 10				
2. Loan Origination Date			SI 48 10			Mary Res	DISTANT P	100
3. Interest Rate %			TOTAL COLUMN				The Control	
4. Term			- 5	at he die			The state of the	
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)	5				uhtatals forwar			

(Carry Subtotals forward to next page)

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

Name of Facility License Whitney Manor Operating Compan 2	No. 411		Report for Yes 9/30/2023	r Ended				Page 27	of 37
Item	- Vinter		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	ototals Broug	tht Forward:							
12. C. Movable Equipment									
Automotive Equipment A. Item	Rate	Amount	ESTIMATE BY	DESCRIPTION OF	HINI-HOUSE	DE-CHARGAD AND		1 SAN - 2 1	
A. item	Nate	Allount						III SOLINGE	
Lender									
Address of Lender								- Marine III	
2. Other (Specify)		\$							
A. Item	Rate	Amount		5-1					
Lender	/// /								
Address of Lender									
B. Item	Rate	Amount							
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Inte	rest			1 1 1					
Expense (C1 + 2)		S		20720			ļ		-
12. D. Other Interest Expense (Specify)		S	66,121	66,121					
Working Capital Interest/Capital L	ease interest		research and						
13. Total All Interest Expense (12B7 + 1	2C3 + 12D)	- 5	66,121	66,121					
14. Insurance									
a. Insurance on Property (buildings of	nly)	\$	200,408	201,423	(1,015)				
b. Insurance on Automobiles		S		2,528	(2,528)				
c. Insurance other than Property (as	specified abo	ove)							
 Umbrella (Blanket Coverage) 		\$							
Fire and Extended Coverage		\$		7772					-
Other (Specify) Crime/Surety Bond		\$	11,894	11,894					
14d. Total Insurance Expenditures (14a +	h + c)	S	212,302	215,845	(3,543)				IN DESIGNATION OF
15. Total All Expenditures (A-13 thru C-	14)	S		19,950,436	(1,765,813)				

F. Statement of Revenue

F. Statement of Re-	VEII				In c
Name of Facility License No. Whitney Manor Operating Company, LLC 2411		Report for Y 9/30/2023	ear Ended		Page of 30 37
Winthey Manor Operating Company, EEC2411	_	7/30/2023			30 1 2.
Item		Total	CCNH / RHNS	(Specify)	Other
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$	14,637,364	14,637,364		
b. Medicaid Room and Board Contractual Allowance **	\$	(5.854,444)	(5,854,444)		
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$	5,724,090	5,724,090		
b. Medicare Room and Board Contractual Allowance **	\$	912,650	912,650		
4. a. Private-Pay Residents and Other	\$	3,002,776	3,002,776		
b. Private-Pay Room and Board Contractual Allowance **	\$	(908,698)	(908,698)		
II. Other Resident Revenue		SEL CONTRACTOR			
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$	665,150	665,150		
b. Physical Therapy - Medicare Contractual Allowance **	\$	(569,644)	(569,644)		
c. Physical Therapy - Non-Medicare	\$	1,056,678	1,056,678		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$	(975,841)	(975,841)		
4. a. Speech Therapy - Medicare	\$	223,650	223,650		
b. Speech Therapy - Medicare Contractual Allowance **	\$	(174,014)	(174,014)		
c. Speech Therapy - Non-Medicare	\$	375,500	375,500		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$		(326,605)		
5. a. Occupational Therapy - Medicare	\$		687,700		
b. Occupational Therapy - Medicare Contractual Allowance **	\$		(587,799)		
c. Occupational Therapy - Non-Medicare	\$		1,046,900		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$		(938,156)		
6. a. Other (Specify) - Medicare	\$		(112,234)		
b. Other (Specify) - Non-Medicare	\$	4,556	4,556		
III. Total Resident Revenue (Section I. thru Section II.)	\$	17,889,579	17,889,579		
IV. Other Revenue*					Williams San Variation
Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$	130	130		
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$	2,797,777	2,797,777		
V. Total Other Revenue (1 thru 8)	\$	2,797,907	2,797,907		
VI. Total All Revenue (III +V)	\$	20,687,486	20,687,486		
	_	20,007,100	20,007,100		

^{*} 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

Description	CCNH / RHNS	(Specify)	Other
	0	N. Million	
Therapy Rev>Medicare B>C/A	\$ (4,293)		
Other Rev>Write-offs-Sequester	\$ (107,941)		
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			T MIS
Decident Payerus Medicave	\$ (112 234) \$	- 5	91
	Therapy Rev>Medicare B>C/A	Therapy Rev>Medicare B>C/A \$ (4,293) Other Rev>Write-offs-Sequester \$ (107,941)	Therapy Rev>Medicare B>C/A Other Rev>Write-offs-Sequester \$ (107,941)

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH/RHNS (Specify)	Other
30 II 6b	Therapy Rev>C/A	\$ 4,556	
			74,14
Total Oth	er Resident Revenue	\$ 4,556 \$ - !	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNI	I/RHNS	(Spec	ify)	Oth	ner
				0				
30 IV 5	Interest Income	N/A	\$	130			100	
T . IV .	est Income			130	\$		\$	

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Employee Retention Credit	\$ 2,516,104		
30 IV 8	Other Rev>Vending Machines(Disallowed on Page 16a)	\$ 1,780		
30 IV 8	Non-Operating (Inc)/Exp(No Related Expense)	\$ (525)	أتنع بحسس	
30 IV 8	Non-Operating (Inc)/Exp>Prior Year(No Related Expense)	\$ (206)		W
30 IV 8	Insurance Payment- flood(No Related Expense)	\$ 145,256		
30 IV 8	Rebate Check(Disallowed on Page 16a)	\$ 1,613		
30 IV 8	Refund Albert Mislow(Disallowed on Page 16a)	\$ 277		
30 IV 8	Transfer from Capex	\$ 52,000		
30 IV 8	Cash Dividends from RPT Realty	\$ 6		
30 IV 8	Check from Kepro(Disallowed on Page 16a)	\$ 15		
30 IV 8	Prior Period Income(No Related Expense)	\$ 81,457		
Total Oth	er Revenue	\$ 2,797,777	s -	\$ -

G. Balance Sheet

	f Facility	License No.	Report for Year Ended	Pag	
Whitney	y Manor Operating Company, L		9/30/2023	31	
		Account			Amount
Assets					
A. Cı	urrent Assets			¢.	46,211
1.	Cash (on hand and in banks)		" Dad Daleta)	\$ \$	1,866,804
2.				\$	168,518
3.		Excluding Owners or	Related Parties)	\$	100,510
4	Inventories			\$	100,588
5.	1 1		13,524	3	
	a. Prepaid Expensesb. Prepaid Expenses>Insurar	200	45,179		
	c. Prepaid Expenses>RE Tax		41,885		
	d. See Schedule	762	41,005		
6.			Υ	\$	
7.		eceivable		\$	17,946
	Other Current Assets (itemize			\$	
0.	Other Current Assets (nemize	·)		0.00	
	**				
	See Schedule				
A-9 T	otal Current Assets (Lines A1	thru 8)		\$	2,200,067
	ixed Assets				
	Land			\$	
	Land Improvements	*Historical Cost		\$	
		Accum. Depreciation	on Net		
3.	Buildings	*Historical Cost	777,440	\$	545,663
	C	Accum. Depreciation	on 231,777 Net		
4.	Leasehold Improvements	*Historical Cost		\$	
	•	Accum. Depreciation	on Net		
5.	Non-Movable Equipment	*Historical Cost	255,205	\$	114,804
		Accum. Depreciation	on 140,401 Net		
6.	Movable Equipment	*Historical Cost	300,970_	\$	85,905
	<u> </u>	Accum. Depreciation	on 215,065 Net		
7.	Motor Vehicles	*Historical Cost		\$	
		Accum. Depreciation	on Net		
8.	Minor Equipment-Not Depre	ciable		\$	
9.	Other Fixed Assets (itemize)			\$	114,622
	C/R vs F/S NBV		45,036		
	See Schedule		69,586		
B-10.	Total Fixed Assets (Lines B	1 thru 9)		\$	860,994

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

chedule of Prepai	1 Expenses Page 31 Line A5				
age Ref Line R	f Description				
Total Prepaid Expe	nses	\$ -			
-	W. 64				
Schedule of Other (Current Assets (itemized) Page 31 Line A8				
age Ref Line R					
age Kei Line K	3 Decription				
otal Other Curren	il Assets (Itemire)	\$.			
Schedule of Other	Fixed Assets (Itemize) Page 31 Line B9				
	ef Description				
31 B9	Fixed Assets>Capital Lease-Equip	\$ 96,35			
31 B9	Accum Depn>Capital Lease-Equip	\$ (26,76			
T 1 Oak Oak	Fixed Assets (Itemize)	\$ 69,58			
Schedule of Other	Assets Page 32 Line D7				
Page Ref Line R	of Description				
		\$.			
Total Other Assets					
	Payable (Itemize) Page 33 Line A2				
Page Ref Line R	ef Description				
Total Notes Payabl		- 2			
Schedule of Other	Current Liabilities (Itemize) Page 33 Line A12				
	of Description				
33 A12	Current Debt-Working Capital	\$ (7,50 \$ 895,36			
33 A12	Current Debt>Working Capital>Other	\$ 893,30			
Total Other Curre	t Liabilities (Itemize)	\$ 887,80			
Total Other Curren	t Liabilities (Itemize)	\$ 887.8			

Schedule o	Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4									
Page Ref	Line Ref	Description	_							
			#							
			1							

Total Other Current Liabilities (Itemize)

G. Balance Sheet (cont'd)

		Facility	License No.	Report for Year	Ended		Page	of
Whit	ney	Manor Operating Company, Ll		9/30/2023			32	37
			Account			_	Amo	
				Total Broug	nt Forward:	\$		3,061,06
C.	Lea	asehold or like property recorde	ed for Equity Purposes	•		_		
		Land				\$		
	2.	Land Improvements	*Historical Cost			•		
			Accum. Depreciation		Net	\$		
	3.	Buildings	*Historical Cost	8,789,940				
			Accum. Depreciation	1,867,862	Net	\$		6,922,07
	4.	Non-Movable Equipment	*Historical Cost		_			
			Accum. Depreciation		Net	\$		
	5.	Movable Equipment	*Historical Cost	680,000				
			Accum. Depreciation	680,000	Net	\$		
	6.	Motor Vehicles	*Historical Cost		.			
			Accum. Depreciation	1		\$		
	7.	Minor Equipment-Not Deprec	iable			\$		
C-8	To	tal Leasehold or Like Properti	ies (C1 thru 7)			\$		6,922,07
D,	Inv	vestment and Other Assets						
	1.	Deferred Deposits				\$		
	2.	Escrow Deposits				\$		
	3.	Organization Expense	*Historical Cost					
			Accum. Depreciation	1		\$		
	4.	Goodwill (Purchased Only)				\$_		
	5.	Investments Related to Reside	ent Care (itemize)			\$		
		•						
	6	Loans to Owners or Related P	arties (itemize)			\$		(3,12
	0.	Name and Address	Amount	Loan D				
_		Name and Address	Milouik	Boun B				
		Due To/From Prior			- 1			
		Operator	(3,129	Var				
	7	Other Assets (itemize)	(3,12)	/		\$		8,56
	٠.	Deferred Financing Costs		27,500)		ST WING SE	
		Deferred Financing Costs>	Amortization	(18,934)				
		See Schedule	1 11101 112411011	(10,55)				
D-8	To	tal Investments and Other Ass	sets (Lines D1 thru 7)			\$		5,43
		tal All Assets (Lines A9 + B1)				\$		9,988,57

^{*} 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 Fac	ility		License No.	Report for Year I	Ended	Page	of
Whitney Ma	nor O	perating Company, LLC	2411	9/30/2023		33	37
			Account			An	nount
Liabilities							
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable			\$		2,422,121
	2.	Notes Payable (itemize)			\$		60,857
		Resident Funds		76,152			
		Write-offs-Sequester		(15,29:	5)		
		See Schedule				e 18 18 18 1	
	3.	Loans Payable for Equipm	ent (Current portion	ı) (itemize)	\$		
		Name of Lender	Purpose	Amount	Date Due		
					4		
					1 8		
					i i		
					1 1		
1							
						FIFE	
	4.	Accrued Payroll (Exclusiv	e of Owners and/or	Stockholders only)	\$		227,301
	5.	Accrued Payroll (Owners	and/or Stockholders	only)	\$		
	6.	Accrued Payroll Taxes Pay	yable		\$	6	790
	7.	Medicare Final Settlement			\$	3	
	8.	Medicare Current Financia			\$	3	
	9.	Mortgage Payable (Curren			\$	3	
		Interest Payable (Exclusive	e of Owner and/or F	Related Parties)	\$	5	
		Accrued Income Taxes*			\$	5	9,210
		Other Current Liabilities (itemize)		5	3	501,127
		Other Accrued		(148) Other Accrued>Insura	nce (22,818)		
		Other Accrued>Other		,258 Other Accrued>RE Ta			
		Other Accrued>Accounting Fees		780 Other Accrued>Person			
		Other Accrued>Provider Tax	23	,164 See Schedule	887,862		
A-13	To	tal Current Liabilities (Lin		<u> </u>	9	3	3,221,406

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2023		34	37
		Amount			
		Total Broug	ht Forward:		3,221,406
Liabilities (cont'd)					
B. Long-Term Liabilities				<u></u>	
1. Loans Payable-Equipment (I Amazzat	Date Due	\$	MUSEUM BUSINES
Name of Lender	Purpose	Amount	Date Due		We first the Land
			1 1		
			1 1		
			1 1		
			1 1		
			1 1		
			1 1		
			1		
			1 1		
			1 1		
				¢	
2. Mortgages Payable	(1D (' ('))			\$ \$	49,854
3. Loans from Owners or Rela		T 7 F			49,634
Name and Address of Lender	Amount	Loan D	ate		
Due To/From Prior			- 1		7.7.7. (See 18)
Owner/Realty/Related					
Parties	49,854	Var			
			ŀ		
			- 1		
					始起,却隆重。
4. Other Long-Term Liabilitie	s (itemize)			\$	112,132
Long Term Debt>Capital L		112,132			
Bong 10mm 2000	1				
-					
See Schedule					
B-5. Total Long-Term Liabilities (1	Lines B1 thru 4)			\$	161,986
C. Total All Liabilities (Lines A-	3 + B-5)			\$	3,383,392

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

	,	ort for Year E	nded	Page	of
Whi	1110) 111111111	/2023		35 Amo	37
Α.	Reserves			Allic	Julit
A.			\$		
	Reserve for value of leased land				
	2. Reserve for depreciation value of leased buildings and a	ppurtenances			6 000 070
	to be amortized		\$		6,922,078
	3. Reserve for depreciation value of leased personal prope	rty (Equity)	\$		
	4. Reserve for leasehold real properties on which fair renta	al value is bas	ed \$		
	5. Reserve for funds set aside as donor restricted		\$		
	6. Total Reserves		\$		6,922,078
В.	Net Worth				
22	1. Owner's Capital		\$		935,598
	2. Capital Stock		\$		
	3. Paid-in Surplus		\$		
	4. Treasury Stock		\$		
	5. Cumulated Earnings		\$		(2,222,000)
	6. Gain or Loss for Period 10/1/2022	thru 9/	30/2023 \$		969,508
	7. Total Net Worth		\$		(316,894)
C.	Total Reserves and Net Worth		\$		6,605,184
D.	Total Liabilities, Reserves, and Net Worth		\$		9,988,576

H. Changes in Total Net Worth

Name of Facility License No.		Report for Year	Ended		Page	of 37
Whitney Manor Operating Company, LL 241	11	9/30/2023		\vdash	36	
Account				_	An	nount
A. Balance at End of Prior Period as shown on Rep		30/2022		\$		5,909,251
B. Total Revenue (From Statement of Revenue Page				\$		20,687,486
C. Total Expenditures (From Statement of Expenditures)	litures Pag	ge 27)		\$		19,717,978
D. Net Income or Deficit				\$		969,508
E. Balance				\$		6,878,759
F. Additions						
Additional Capital Contributed (itemize)						
Total Expenses per Pg 27 \$19,950,436	6			740		
C/R vs F/S Depreciation (232,461	1)			H		
Total Expenditures \$19,717,975	5					35,2316
Rounding 3						
				E		
2. Other (itemize)						
Prior Year Adjustment		(273,575)	1			
-						
				1112		
F-3. Total Additions				\$		(273,575)
G. Deductions						
1. Drawings of Owners/Operators/Partners (Sp.	pecify)			\$		
Name and Address (No., City, State, Zip)		Title	Amount	1		
2. Other Withdrawings (Specify)		to .		\$		
Purpose	Amount			1		
i ui pose				100		
				1500		
2 T + 1D 1 - C				\$		
3. Total Deductions	00/20/02			\$		6,605,184
H. Balance at End of Period	09/30/23			10		0,000,184

I. Preparer's/Reviewer's Certification

Whitney Manor Operating Company, LLC	2411	9/30/2023	1 27 1 27
		7/30/2023	37 37
	Check appropriate category		
☐ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	☑ (Specify)	☑ Other	
P	reparer/Reviewer Certifica	tion	
I have prepared and reviewed this rephave read the most recent Federal and S personnel as to the possible inclusion in regulations. All non-reimbursable experemoved in the State rate computation sare properly reported as such in this repdata contained in this report is in agreen	n this report of expenses which are not receive of which I am aware (except those system) as a result of reading reports, in port on Pages 28 and 29 (adjustments to	acility and have inquired of appro- eimbursable under the applicable e expenses known to be automat quiry or other services performed statement of expenditures). Fur	opriate le tically d by me
ignature of Proparer	Title PRINCIPAL	Date Signed 2/1/2	4
rinted Name of Preparer	S	-	
fatthew S. Bavolack ddres Address		Phone Number	
55 Long Wharf Drive, New Haven, CT 06511		203-781-9600	
ontacted Person Regarding Additional Inform	nation Needed Regarding This Report	Phone Number	
lbert Mislow		203-288-6230	
ontact Email Address			

amislow@whitneyrehab.com

Reported as



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Whitney Manor Operating Company, LLC for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Whitney Manor Operating Company, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Whitney Manor Operating Company, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT January 31, 2024





Workpaper Index:

Prepared By:

Reviewed By: Workpaper Date: Run Date:

1/31/2024

400,2

Provider Name: Provider Number: Period Ended:

Whitney Manor

2411 9/30/23

Name of Workpaper:

VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE:

To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? Request insurance cards and current vehicle registration.				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowablemonthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion:

Whitney Rehabilitation
Fixed Asset schedule

9/30/2022		:		į	,		,	
	Service	Life / Method	Cost	2022 Depreciation	Accum Deprec 9/30/2022	2023 Depreciation	Accum Deprec 9/30/2023	NBV
Building Improvements								
2016 Asset Additions								
Building & Improvements	3/27/2015	40yr S/L	8,789,940	219,749	1,648,114	219,749	1,867,862	6,922,078
Sidewalk	4/20/2015	10yr S/L	11,725	1,173	8,794	1,173	996′6	1,759
Sprinkler System	5/7/2015	10yr S/L	1,329	133	966	133	1,129	200
Architectural Services	6/25/2015	10yr S/L	2,000	200	1,500	200	1,700	300
Driveway & Parking Lot	6/2/2015	10yr S/L	15,840	1,584	11,881	1,584	13,465	2,375
Driveway & Parking Lot	8/17/2015	10yr S/L	26,000	2,600	19,500	2,600	22,100	3,900
Striping parking lot (Red Line)	11/24/2015	10yr S/L	691	69	478	69	547	144
Parking lot seal (S&S)	11/24/2015	10yr S/L	5,747	575	3,975	575	4,550	1,197
Design main office (Carangelo)	12/29/2015	10yr S/L	3,200	320	2,187	320	2,507	693
Bid mgmt services (Carangelo)	1/26/2016	10yr S/L	3,750	375	2,531	375	2,906	844
Lighting (BT Electric)	3/22/2016	10yr S/L	5,208	521	3,429	521	3,949	1,259
Flooring (Carpetworks)	3/16/2016	10yr S/L	7,019	702	4,621	702	5,323	1,696
Window Treatments (Carangelo)	3/29/2016	10yr S/L	4,660	466	3,068	466	3,534	1,126
Flooring (Carpetworks)	3/22/2016	10yr S/L	14,357	1,436	9,452	1,436	10,888	3,470
Wallcovering (Carangelo)	3/22/2016	10yr S/L	14,628	1,463	9,630	1,463	11,093	3,535
Painting (New Cambridge)	3/22/2016	10yr S/L	8,508	851	5,601	851	6,452	2,056
Painting (New Cambridge)	5/6/2016	10yr S/L	5,637	564	3,617	564	4,180	1,456
Painting (New Cambridge)	5/6/2016	10yr S/L	3,191	319	2,047	319	2,366	824
Additional Labor (Carangelo)	5/19/2016	10yr 5/L	325	33	209	33	241	84
Counter Top (Creative Stone)	6/6/2016	10yr S/L	2,543	254	1,611	254	1,865	678
Quote Fee (Lowes)	6/4/2016	10yr S/L	75	∞	48	80	55	20
2017 Asset Additions								
Replace Carpeting (Carpetworks)	9/15/2017	10yr S/L	31,799	3,180	16,164	3,180	19,344	12,454
Electrical (BT Electrical)	10/1/2016	10yr S/L	4,557	456	2,734	456	3,190	1,367
2018 Asset Additions								
Carpetworks	6/1/2018	25yr S/L	42,199	1,688	7,647	1,688	9,335	32,864
Replace carpeting	3/26/2018	10yr S/L	(16,799)	(1,680)	(2,559)	(1,680)	(9,239)	(7,559)
Fire doors	6/1/18	25yr S/L	55,889	2,236	9,450	2,236	11,686	44,203
Elevator Repairs	8/21/18	25yr S/L	5,454	218	889	218	1,107	4,346
Replace copper piping	8/23/18	25yr S/L	1,537	61	251	61	312	1,225

Elevator Repairs	8/27/18	25yr S/L	1,172	47	192	47	238	934
Construction	7/31/2018	25yr S/L	4,150	166	689	166	855	3,295
2019 Asset Additions								
Vinyl Floor	12/16/2018	25yr S/L	44,081	1,763	7,053	1,763	8,816	35,265
Repair of gas Valve	12/1/2018	25yr S/L	1,748	70	280	70	350	1,398
Elevator Repairs	10/19/2019	25yr S/L	1,167	47	187	47	233	934
Elevator Repairs	10/22/2019	25yr S/L	1,539	62	246	29	308	1,231
2020 Asset Additions								
Reapair to w/l freezer	1/1/2020	10yr S/L	1,899	190	570	190	760	1,139
Repairs	2/1/2020	10yr S/L	14,000	1,400	4,200	1,400	2,600	8,400
Install drain lines	2/1/2020	10yr S/L	1,800	180	540	180	720	1,080
Repairs	4/1/2020	10yr S/L	32,499	3,250	9,750	3,250	13,000	19,499
Boiler repair	7/1/2020	10yr S/L	12,500	1,250	3,750	1,250	5,000	7,500
HVAC mechanic	10/1/2020	10yr S/L	2,100	210	630	210	840	1,260
2021 Asset Additions								
air replacement unit	10/1/2020	10yr S/L	38,286	3,829	7,658	3,829	11,487	26,799
HVAC Mechanic	10/23/2020	10yr S/L	1,449	145	290	145	435	1,014
HVAC repair in dr	10/31/2020	10yr 5/L	4,253	425	850	425	1,275	2,978
replace metal pieces	12/1/2020	10yr S/L	4,253	425	850	425	1,275	2,978
ascentium capital lease	12/31/2020	25yr S/L	97,200	3,888	7,776	3,888	11,664	85,536
replace carpeting	4/18/2021	10yr S/L	12,317	1,232	2,464	1,232	3,696	8,621
renovations	5/1/2021	25yr S/L	000'89	2,720	5,440	2,720	8,160	59,840
repair leaking pipe	9/15/2021	10yr S/L	1,333	133	566	133	399	934
2022 Asset Additions								
repair the deficiencies (elevator)	11/26/2021	25yr S/L	1,511	09	09	09	120	1,391
SERVICE ELEVATOR	10/31/2021	25yr S/L	1,784	71	7.1	71	142	1,642
door installation	8/9/2022	25yr S/L	1,798	72	72	72	144	1,654
DUCT SMOKE DETECTOR, CONVENTIO	10/31/2021	10yr S/L	2,049	205	205	205	410	1,639
SERVICE ELEVATOR	9/28/2022	25yr S/L	2,568	103	103	103	506	2,362
Repair in dietary equipment	11/1/2021	10yr S/L	2,677	268	268	268	236	2,141
renovations	3/11/2022	25yr S/L	4,318	173	173	173	346	3,972
compressor resplacement	8/12/2022	10yr S/L	5,613	561	561	561	1,122	4,491
LVT tiles installed (Covid prevention)	10/27/2021	25yr S/L	18,286	731	731	731	1,462	16,824
2023 Asset Additions								
Replace condenser fan motor	10/1/2022	15	1,758	,	ġ.	117	117	1,641
Trane Pk - replace compressor	10/1/2022	15	3,714	ř	£	248	248	3,466

Fujitsu Cu - replace board	10/1/2022	10	2,392	of.	8	239	239	2,153
condenser repair	10/1/2022	15	1,173	ă	8	78	78	1,095
Fujitsu unit repair	10/1/2022	10	1,329	8	<u>@</u>	133	133	1,196
Trane Pk - replace compressor	10/1/2022	15	3,714	9	(4)	248	248	3,466
Trane Pk replace compressor	10/1/2022	15	3,714	3	8	248	248	3,466
Unit repair	10/17/2022	15	2,120	8	<u>g</u>	141	141	1,979
paint exterior	10/20/2022	25	1,650	9	50	99	99	1,584
water damage	10/24/2022	25	12,988	8	ě	520	520	12,468
Elevator repair	10/27/2022	20	1,100	Ĩ	9	55	55	1,045
tax	11/7/2022	10	412	*	9	41	41	371
Electr. safety and perf. test	12/6/2022	10	2,365)))	*	237	237	2,128
countertop replacements	1/18/2023	15	3,703	×	W.	247	247	3,456
HVAK	1/31/2023	10	1,811	*	¥	181	181	1,630
motor gearbox repair	1/31/2023	10	1,778	*	ÃŤ.	178	178	1,600
Plumbing	2/1/2023	25	2,090		ä	84	84	2,006
installed LVT tiles	2/12/2023	25	16,038	*	x	642	642	15,396
Plumbing	2/23/2023	25	6,168	9	×	247	247	5,921
3 heap air scrubbers, 1 dehumidifier. Dumpster	3/1/2023	25	15,000	ž	90	009	009	14,400
flooded bedroom and basement	3/2/2023	25	3,031	ŧ	¥2	121	121	2,910
replace new argu top	3/6/2023	25	2,127	ř	ж	82	85	2,042
HVAC	4/11/2023	10	2,863	ř	К	286	286	2,577
AC Repair	4/28/2023	10	1,858	¥5	M/	186	186	1,672
generator repairs	6/30/2023	15	2,632	¥i)	4 1:	175	175	2,457
aircon repair	7/12/2023	10	2,092	10	i))	500	209	1,883
Trane PK2 repairs	7/26/2023	25	10,721	Ē.	(40)	429	429	10,292
installed tiles	8/8/2023	25	7,756	ří.	:0000	310	310	7,446
smoke detector repair	8/10/2023	10	1,596	100	:0000	160	160	1,436
water heater repair	8/11/2023	10	2,622	#13	1340	262	262	2,360
AC PK2 repairs	8/31/2023	10	1,036	T 000	((*))	104	104	932
duct install	8/31/2023	20	1,347	(90)	100	29	29	1,280
Diagnostic Service, Annual Boiler Service, Drain	9/12/2023	10	1,624	/9CI	э	162	162	1,462
painting of 1st & 2nd floor	9/18/2023	10	2,200	20	II+	220	220	1,980
carpet installation	9/30/2023	2	1,500	:#	134	300	300	1,200
Building Improvements			9.567.380	263.226	1.828.787	270.852	2,099,639	7,467,742
Superior Superior			and inde	3				

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Non-Moveho Equipment								
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2016 Asset Additions								12.
Steamer	6/16/2015	7yr S/L	8,466	604	8,466	20	8,466	0
PCC Installation & setup	8/5/2015	7yr S/L	3,195	228	3,195	39.	3,195	0
Televisions	8/26/2015	7yr S/L	13,597	971	13,597)#	13,597	0
Heat Pump	8/13/2015	7yr S/L	8,296	592	8,296	16	8,296	0
Labeling Machine (Romax)	11/1/2015	10yr S/L	3,528	353	2,440	353	2,793	735
Bedside stations (Raintech)	12/1/2015	10yr S/L	1,357	136	928	136	1,063	294
Heat Pump (Dean's)	12/23/2015	10yr S/L	(4,148)	(415)	(2,903)	(415)	(3,318)	(830)
Waterproof Keypad (Alert)	2/19/2016	10yr S/L	1,367	137	911	137	1,048	319
Air Conditioner (HD Supply)	6/7/2016	10yr S/L	069	69	437	69	206	184
Bedside stations (Raintech)	6/13/2016	10yr S/L	1,408	141	892	141	1,033	376
Sinks & Tops (Lowes)	6/22/2016	10yr S/L	2,306	231	1,460	231	1,691	615
Air Conditioner (HD Supply)	6/23/2016	10yr S/L	1,380	138	874	138	1,012	368
Air Conditioner (HD Supply)	8/4/2016	10yr S/L	1,380	138	851	138	686	391
2017 Asset Additions								
Booster Heater (Ecolab)	4/7/2017	7yr S/L	3,818	545	3,000	545	3,545	273
Creative Stone	1/4/2017	7yr S/L	893	128	734	128	861	32
2018 Asset Additions								
Unimax Washer	11/27/2017	10vr S/L	15,737	1,574	7,606	1,574	9,180	6,558
Custom bath fitters	6/1/18	10yr S/L	26,029	2,603	11,062	2,603	13,665	12,364
Install wanderguard system	6/1/18	10yr S/L	48,375	4,838	20,559	4,838	25,397	22,978
A/Cs	6/29/18	10yr S/L	3,120	312	1,326	312	1,638	1,482
Replace condenser fan motor	6/30/18	10yr S/L	1,765	177	750	177	927	838
Frigidaire 12000 PTAC 230 Volt 20 Amp	8/8/18	10yr S/L	1,467	147	599	147	746	721
2019 Asset Additions								
Frigidaire 12000 PTAC 230 Volt 20 AMP	6/24/19	10yr S/L	2,813	281	1,125	281	1,407	1,407
IT Project	2/1/19	3yr S/L	2,607	,	2,607	•	2,607	Ti.
Website Setup	1/31/19	3yr S/L	3,500		3,500	•	3,500	ű.
Repair Tilt Skillet Acuator	1/2/19	10yr S/L	1,820	182	728	182	910	910
IT Project	1/1/19	3yr S/L	13,560	,	13,560		13,560	N
Power Edge - Dell	12/27/18	3yr S/L	3,621		3,621		3,621	W.
Booster Heater	12/1/18	10yr S/L	3,818	382	1,527	382	1,909	1,909
2020 Asset Additions								
Oven Repair	12/1/19	10vr S/L	1,587	159	477	159	636	951
	1- 1	- 12 . 124		1	i			

Repair to Wall Outlets	7/1/20	10vr S/L	1,563	156	468	156	624	939
Dishwasher Repair	6/1/20	10yr S/L	2,066	207	621	207	828	1,238
AC Repair	9/1/20	10yr S/L	1,830	183	549	183	732	1,098
Replaced Boards	10/1/20	10yr S/L	915	92	276	92	368	547
Data Storage Fee	2/1/20	3yr S/L	2,978	298	894	298	1,192	1,786
2021 Asset Additions								
Remove top unit	10/1/20	10 S/L	699	29	134	29	201	468
boiler repair	2/16/21	10 S/L	4,112	411	822	411	1,233	2,879
boiler repairs	2/16/21	10 S/L	6,794	629	1,358	629	2,037	4,757
generator repair	3/16/21	10 S/L	1,476	148	296	148	444	1,032
new batteries for generator	5/5/21	10 S/L	1,116	112	224	112	336	780
ac repair	6/30/21	10 S/L	1,102	110	220	110	330	772
ac unit repairs	6/30/21	10 S/L	1,004	100	200	100	300	704
compressor replacement	6/30/21	10 S/L	1,730	173	346	173	519	1,211
HVAC	7/2/21	10 S/L	2,378	238	476	238	714	1,664
ice machine repair	7/9/21	10 S/L	1,020	102	204	102	306	714
generator battery replacement	7/19/21	10 S/L	1,488	149	298	149	447	1,041
credit for overpayment	9/16/21	10 S/L	(1,116)	(112)	(224)	(112)	(336)	(180)
oven and warmer repair	9/30/21	10 S/L	1,711	171	342	171	513	1,198
2027 Accet Additions								
unit renaire	5/31/22	105/1	1 736	174	174	174	348	1,388
Door materials	6/30/22	10.5/1	1.798	180	180	180	360	1,438
Seasons 12,000 PTAC, Heat Pump	8/17/22	10 S/L	2,718	272	272	272	544	2,174
Electric Sign	4/4/22	10 S/L	4,866	487	487	487	974	3,892
2023 Asset Additions								
mitters Type State of the State	17/11/11	5	3 765	,	69	77.0	77.0	2.488
rujisu, Hanern Alepans Roiler Renair	5/2/5	20	5.265	5 18	6 (0	263	263	5,002
Replace main UCP board	6/13/23	10	1,586	- 11.87	19	159	159	1,427
AC unit repair	7/31/23	10	1,287		8	129	129	1,158
Replace smoke detector on Trane Pk 2	8/31/23	10	955	à	No.	96	96	859
FILL HOSE, WASHER EXTRACTOR	8/31/23	10	19,881	9	<u>}(</u>	1,988	1,988	17,893
Replace condensate pump on Ductless Split Air	8/31/23	10	1,058	Ē	(0	106	106	952
GAS DEPT LABOR ENRIQUE, OVAL MOTOR RUN	9/1/23	10	762	ija.	×	76	76	989
heating cabinet installation	9/21/23	10	583	Æ		58	58	525
2022 Accet Disnocals								
Custom bath fitters (posted January 2018)	6/1/18	10	(245)	8	3	ät	(245)	×

1	19,802 140,398	120,841	19,045	255,204	on-Movable Equipment
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Movable Equipment	ť							
2016 Asset Additions Equipment and furniture	3/27/2015	7yr S/L	680,000	48,572	680,000	ú!	680,000	(0)
Wheelchairs	5/1/2015	7vr S/L	1.008	72	1.008	,	1,008	
Computers	6/12/2015	7yr S/L	1,185	84	1,185	9	1,185	0
Beds	6/25/2015	7yr S/L	59,340	4,238	59,340	2	59,340	0
Wheelchairs	6/11/2015	7yr S/L	1,299	93	1,299	ē	1,299	(0)
Computer Networking	6/30/2015	7yr S/L	5,791	413	5,791	÷	5,791	0
Computers	6/23/2015	7yr S/L	1,245	89	1,245	ě	1,245	(0)
Computer Networking	6/16/2015	7yr S/L	5,573	398	5,573	ě	5,573	0
Computers	6/30/2015	7yr S/L	1,065	92	1,065	Ñ	1,065	0
Computers	7/6/2015	7yr S/L	13,324	952	13,324	88	13,324	0
Printer	7/10/2015	7yr S/L	669	20	669	ŧ	669	(0)
Refrigerator	7/30/2015	7yr S/L	4,109	294	4,109	ñ	4,109	100
Computers	7/17/2015	7yr S/L	9,256	661	9,256	*	9,256	0
Washer	8/17/2015	7yr S/L	2,563	183	2,563	* ()	2,563	0
Computers	9/16/2015	7yr S/L	11,253	804	11,253	*	11,253	(0)
Bladder Scanner Probe	9/29/2015	7yr S/L	1,716	123	1,716	9).	1,716	0
Patient Lift (Medi Part)	11/19/2015	10yr S/L	1,449	145	1,002	145	1,147	302
Computers (Asantino Cons)	5/1/2016	10yr S/L	8888	88	570	89	629	229
PT Arm Chairs (Carangelo)	5/9/2016	10yr S/L	2,686	569	1,724	269	1,992	694
Geriatric Medical	5/31/2016	10yr S/L	4,129	413	2,649	413	3,062	1,067
Laptop & Battery (Asantino)	6/1/2016	10yr S/L	1,886	189	1,194	189	1,383	503
Vacuum (E-Z Way)	6/17/2016	10yr S/L	4,270	427	2,704	427	3,131	1,139
2017 Asset Additions								
Mattress	5/1/2017	7yr S/L	2,069	296	1,601	296	1,896	172
Wheelchairs	1/20/2017	7yr S/L	1,445	206	1,187	206	1,393	52
Vital S Monitor	5/17/2017	10yr S/L	2,398	240	1,299	240	1,538	859
Computers	2/17/2017	10yr S/L	009	09	335	09	395	205
Bedside Station	1/10/2017	10yr S/L	1,505	150	865	150	1,016	489
Computers	2/17/2017	10yr S/L	3,205	321	1,816	321	2,137	1,068
Computers	9/12/2017	10yr S/L	6,381	638	3,244	638	3,882	2,499
Bladder Scanner	7/5/2017	7yr S/L	1,175	168	881	168	1,049	126
Computers	5/16/2017	10yr 5/L	2,233	223	1,210	223	1,433	800
2018 Asset Additions								
Computer Hardware	11/2/17	5vr S/L	1,455	291	1,407	49	1,455	×
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HD Supply Facilities	11/2/17	5yr S/L	1,614	323	1,561	54	1,614	×
SHELIA FINKLESTEIN	11/2/17	5yr S/L	1,403	281	1,357	47	1,403	×
SHELIA FINKLESTEIN	11/2/17	5yr S/L	607	142	989	24	402	£0
mattresses	11/5/17	5yr S/L	9,852	1,970	9,524	328	9,852	10
SHELIA FINKLESTEIN	12/31/17	5yr S/L	200	100	475	25	200	90
1 pressure gaurd	2/26/18	5yr S/L	651	130	597	54	651	***
2019 Asset Additions								
Electrical Beds	8/27/2019	10yr S/L	4,272	427	1,709	427	2,136	2,136
Beds	7/2/2019	10yr S/L	2,144	214	858	214	1,072	1,072
Beds	6/25/2019	10yr S/L	3,065	307	1,226	307	1,533	1,533
Scale	1/31/2019	10yr S/L	3,195	320	1,278	320	1,598	1,598
Snow Blower	11/15/2018	5yr S/L	1,467	293	1,174	293	1,467	a:
2020 Asset Additions								
5 mattresses	11/1/2019	7yr S/L	2,125	304	911	304	1,214	911
Mold treatement and sunroom	12/1/2019	7yr S/L	2,354	336	1,009	336	1,345	1,009
Walk in fridge & cooler	12/1/2019	7yr S/L	6,388	913	2,738	913	3,650	2,738
Powerheat AED	1/1/2020	7yr S/L	1,454	208	623	208	831	623
Digital signage system	2/1/2020	7yr S/L	260	80	240	80	320	240
Adviewe 2	6/1/2020	7yr S/L	1,754	251	752	251	1,002	752
Removal and Treatment of Mold	9/1/2020	7yr S/L	2,354	336	1,009	336	1,345	1,009
Food Service Equipment	10/1/2020	7yr S/L	1,076	154	461	154	615	461
2021 Asset Additions								
upgrade to windows 7	10/1/2020	7yr S/L	7,519	1,074	2,148	1,074	3,222	4,297
new website development	2/18/2021	3 S/L	1,650	550	1,100	550	1,650	•
laptop	3/24/2021	3 S/L	1,133	378	755	378	1,133	1
led bulbs/balasts prkg lot	5/21/2021	5 S/L	1,396	279	558	279	838	558
lifter charger, control box	8/31/2021	7 S/L	1,024	146	293	146	439	585
pressure mattress system	9/30/2021	5 S/L	1,435	287	574	287	861	574
step-on cans 48qt	9/30/2021	5 S/L	2,918	584	1,167	584	1,751	1,167
2022 Asset Additions								
Pressure Mattress System	10/31/2021	5 S/L	1,227	245	245	245	490	737
leak repaired	6/30/2022	10yr S/L	1,491	149	149	149	298	1,193
Starkey Evolv Ai 2400-312	8/23/2022	3 S/L	1,699	266	995	266	1,132	292
ULTRA LOW 3 FUNCTION ELECTRIC	8/2/2022	1/S/L	1,773	253	253	253	206	1,267
AMERICAN SPIRIT 3 FUNCTION ELE	2/27/2022	7yr S/L	1,808	258	258	258	516	1,292
ULTRA LOW 3 FUNCTION ELECTRIC	6/3/2022	7 S/L	1,817	260	260	260	520	1,297
Electric Bed2	12/13/2021	10yr S/L	1,822	182	182	182	364	1,458

bedside station	11/2/2021	10yr S/L	1,829	183	183	183	366	1,463
Generator	6/30/2022	10yr S/L	2,031	203	203	203	406	1,625
Relpacement Parts for Robot Co	11/15/2021	10yr S/L	2,043	204	204	204	408	1,635
Actuator Kit and batteries	12/15/2021	3 S/L	2,524	841	841	841	1,682	842
BEDSIDE CABINET - 3 DRAWER - M	8/31/2022	10yr S/L	2,561	256	256	256	512	2,049
chair, silver base for table	9/30/2022	7yr S/L	3,541	206	206	206	1,012	2,529
MONITOR, BP ADVIEW2	6/30/2022	3 5/1	3,593	1,198	1,198	1,198	2,396	1,197
SCANNER, BLADDER	7/28/2022	3 S/L	6,244	2,081	2,081	2,081	4,162	2,082
Dell Latitude 5520 BTX	8/1/2022	3 S/L	1,550	517	517	517	1,034	516
2023 Asset Additions								
vanity	10/30/2022	7	1,210	91	90	173	173	1,037
Avaya Deskphone installation	12/6/2022	7	1,366	×	æ	195	195	1,171
low air loss mattress, bolster	12/31/2022	ĽΩ	1,340	×	36	268	268	1,072
custom sign	1/12/2023	2	4,678	ж	350	936	936	3,742
Battery	1/31/2023	2	1,072	æ	8.	214	214	858
AMEX: A GOLD, 15 ea reclining	2/28/2023	5	2,390	æ		478	478	1,912
ice machines repair	3/31/2023	2	1,460	*2	27	292	292	1,168
HOOD CLEANING	3/31/2023	5	1,117	X ()	52	223	223	894
printer	5/15/2023	5	766	*:	£	153	153	613
AMEX: A GOLD, 1 ea Cambro MDC1	5/15/2023	2	2,787	*5	Ē	557	557	2,230
Dell Optiplex Micro, Windows	8/2/2023	33	1,125	80	Ñ	375	375	750
chair	8/25/2023	2	5,679	20	Ē	1,136	1,136	4,543
gazebo	8/28/2023	2	1,562	*15	Ē	312	312	1,250
Dell Latitude 3520 BTX	11/1/2022	33	2,520	10	8	840	840	1,680
Display, keyboard, OptiPlex 3000, cables	11/1/2022	3	3,774	92	0	1,258	1,258	2,516
Dell OptiPlex 5400	11/1/2022	æ	1,244	É	Œ,	415	415	829
laptops	1/31/2023	3	2,425	è	300	808	808	1,617
Laptop	4/25/2023	3	1,295			432	432	863
Laptop	4/25/2023	3	066		3	330	330	099
dell laptop	5/31/2023	3	1,200	%	9	400	400	800
laptop + accessories	7/3/2023	m	1,006	9	<u>u</u>	335	335	671
Installed citrix, windows 10	11/1/2022	3	1,278	(a)	Ţij.	426	426	852
KIOSK	11/1/2022	т	1,444	9	ű.	481	481	963
2023 Asset Disposals								
Generator	6/30/2022	10	(1,522)	10	<i>a</i>	14	(1,522)	16
Total Movable			980,970	79,513	865,796	30,792	895,065	85,905
Total All Assets		85	10,803,555	361,785	2,815,423	321,446	3,135,102	7,668,453

Less Realty Assets Assets Per Operating Entity Total Assets Per TB **Difference** Page 31, Line B9 - C/R vs F/S NBV

Realty Depreciation Expense Immaterial Variance Page 36, Line F1 - C/R vs F/S Depreciation

(a)					
(45,036)	31,852	12,712	(68,079)	4,479	(13,184)
791,411	555,388	88,985	555,388	88,985	1,346,799
746,375	587,240	101,697	487,309	93,464	1,333,615
6,922,078	2,547,862	219,749	2,328,114	268,321	9,469,940

45,036 (a) (232,461)

(232,461)

Whitney Manor Medicaid - Whitney Manor Medicaid 2023 9/30/2023 A.01 - TB-CCNH A.03 - TB-CCNH Combined Detail LS

Workpaper:	A.03 - TB-CCNH Combined Detail LS								
Account	Description	UNADJ	ADJ	JE Ref#	RJE	JE Ref#	CJE1	FINAL	1st PP-FINAL
Account	Description	9/30/2023	9/30/2023					9/30/2023	9/30/2022
		913012023	213012023						
Group: [10-A]	Salaries and Wages								
Subgroup : [2]	Administrators						(2)(2)(1)	Vagroupasiv	STATE STATE OF THE STATE OF
8010-001-20	Admin Exp>Wages>Director	129.006.00	129,006.00		0.00		0.00	126,006.00	127,193,00
Subtotal [2] Adm	dnistrators	128,006.00	128,066,00	-	0,00		0.00	128,006,00	121,333,00
Fulraneus : [4]	Other Administrative Salaries								
Subgroup : [4] 8010-001-23	Admin Exp>Wages>Assistant	68,295.00	68,295.00		0,00		0.00	68,295,00	67,026,00
8010-001-47	Admin Exp>Wages>Human Resources	133,677.00	133,677.00		0.00		0.00	133,677,00	82,606,00
8010-001-48	Admin Exp>Wages>Business Office	63,445 00	63,445.00		0.00		0.00	63,445,00	53,969.00 357.00
8010-002-23	Admin Exp>OT Wages>Assistant	2,984,00	2,984,00		0,00		0.00	2,984,00 2,295,00	8,153,00
8010-002-47	Admin Exp>OT Wages>Human Resources	2,295_00 150.00	2,295.00 150.00		0.00		0.00	150.00	606.00
8010-008-23 8010-010-00	Admin Exp>Bonus Pay>Assistant Admin Exp>Wages-V,H,S	27,954,00	27,954,00		0.00		0.00	27,954.00	2,907,00
8010-011-00	Admin Exp>Wages-Holiday	11,320,00	11,320.00		0:00		0.00	11,320.00	5,965,00
	r Administrative Salaries	310,120.00	310,120.00	- 2	0.00		0.00	310,120.00	224,027.00
Subgroup : [5C]	Dietary Workers		** *** ***		0.00		0.00	39,637.00	46,743,00
7930-001-20	Dietary Exp>Wages>Director	39,637,00 5,226,00	39,637,00 5,226,00		0,00		0.00	5,226.00	0,00
7930-001-21	Dietary Exp>Wages>Assistant Director Dietary Exp>Wages>Assistant	359,251.00	359.251.00		0.00		0.00	359,251.00	315,533.00
7930-001-23 7930-001-57	Distary Exp>Vages>Cook	84,541,00	84 541 00		0.00		0.00	84,541.00	126,414,00
7930-001-58	Dietary Exp>Wages>Dietician	101,496,00	101,496,00		0.00		0.00	101,496,00	82,562,00
7930-002-21	Dietary Exp>OT Wages>Assistant Director	156,00	156.00		0.00		0.00	156.00	0.00 20,894.00
7930-002-23	Dietary Exp>OT Wages>Assistant	24,618.00	24,618,00		0.00		0.00 0.00	24,618,00 6,689,00	5.142.00
7930-002-57	Dietary Exp>OT Wages>Cook	6,689,00	6,689,00		0.00		0.00	9,868.00	402.00
7930-002-58	Dietary Exp>OT Wages>Dietician	9,868,00 9,800,00	9,868.00 9,800.00		0,00		0.00	9,800,00	4,268,00
7930-008-20 7930-008-23	Dietary Exp>Bonus Pay>Director Dietary Exp>Bonus Pay>Assistant	1,465 00	1,465.00		0,00		0,00	1,465,00	8,207.00
7930-008-57	Dietary Exp>Bonus Pay>Cook	628.00	628,00		0,00		0,00	628.00	2,204.00
7930-008-58	Dietary Exp>Bonus Pay>Dietician	10,349.00	10,349,00		0.00		0,00	10,349,00	3,697,00
7930-010-00	Dietary Exp>Wages-V,H,S	48,992,00	48,992.00		0.00		0,00	48,992.00	36,369.00
7930-011-00	Dietary Exp>Wages-Holiday	6,971.00	6.971.00		0.00		0.00	6,971.00	4,092.00 657,627.00
Subtolal [5C] Die	etary Workers	709,667,00	709,587,00	3	0.00		0.00	709,687,00	607,427,00
	au								
Subgroup : [6B] 8340-001-20	Other Housekeeping Workers Housekeeping Exp>Wages>Director	10,729,00	10,729,00		0,00		0,00	10,729.00	0,00
8340-001-23	Housekeeping Exp>Wages>Assistant	353,373.00	353,373.00		0.00		0.00	353,373.00	323,046.00
8340-002-23	Housekeeping Exp>OT Wages>Assistant	15,765.00	15,765.00		0,00		0,00	15,765,00	15,460,00
8340-008-23	Housekeeping Exp>Bonus Pay>Assistant	1,577,00	1,577.00		0,00		0,00	1,577,00	9,447,00
8340-010-00	Housekeeping Exp>Wages-V,H,S	35,728.00	35,728.00		0,00		0,00	35,728,00 4,617,00	28,594.00
8340-011-00	Housekeeping Exp>Wages-Holiday	4,517,00	4,617.00	-	0.00		0.00	421,789,00	380,337.00
Subtotal [6B] Oth	her Housekeeping Workers	421,789.00	421,789.00	275	0.00		- 0.00	34.5100,00	
Subgroup : [78]	Other Maintenance Workers								
8250-001-20	Maintenance Exp>Wages>Director	53,575.00	53,575,00		0,00		0,00	53,575,00	55,011.00
B250-001-23	Maintenance Exp>Wages>Assistant	43,133.00	43,133.00		0.00		0.00	43,133.00	43,337,00
8250-002-23	Maintenance Exp>OT Wages>Assistant	1,555,00	1,555,00		0.00		0,00	1,555,00 700.00	221,00 440,00
8250-008-20	Maintenance Exp>Bonus Pay>Director	700.00	700.00		0.00		0.00	275.00	598.00
8250-008-23	Maintenance Exp>Bonus Pay>Assistant	275,00 11,973,00	275.00 11,973.00		0.00		0.00	11,973,00	10,409,00
8250-010-00 8250-011-00	Maintenance Exp>Wages-V,H,S Maintenance Exp>Wages-Holiday	3.084.00	3,084.00		0.00		0.00	3,084.00	2.619.00
	her Maintenance Workers	114,295.00	114,295.00	-	0,00		0.00	114,285,00	112,635.00
BODIOIAI [10] OII	ies maintenance evolves			-					
Subgroup: [8B]	Other Laundry Workers								0.00
8360-001-20	Laundry Exp>Wages>Director	10,729,00	10,729,00		0.00		0.00	10,729.00 92,419.00	0,00 67,878,00
8360-001-23	Laundry Exp>Wages>Assistant	92,419,00	92,419.00		0.00		0.00	3,106.00	3,583.00
6360-002-23	Laundry Exp>OT Wages>Assistant	3,106,00 425,00	3,106.00 425.00		0.00		0.00	425,00	1,783,00
8360-009-23	Laundry Exp>Bonue Pay>Assistant Laundry Exp>Wages-V,H,S	7,364,00	7,364.00		0.00		0.00	7,364.00	7,114,00
8360-011-00	Laundry Exp>Wages-Holiday	941.00	941,00		0.00		0,00	941,00	833.00_
	her Laundry Workers	114,984,00	114,364,00	- 2	0.00		0,00	114,984.00	81,191.00
		Temphilin Server							
	Director of Nurses/Assistant Director	400 550 00	132,669.00		0.00		0.00	132,669.00	117,986,00
6130-001-20 6130-001-21	Nursing Admin>Wages>Director	132,669,00 117,946,00	117,946.00		0.00		0.00	117,946.00	131,127.00
6130-001-21	Nursing Admin>Wages>Assistant Director Nursing Admin>Bonus Pay>Director	751.00	751.00		0.00		0,00	751.00	497,00
6130-008-21	Nursing Admin>Bonus Pay>Assistant Director	13,541,00	13,541,00		0.00		0.00	13,541,00	13,719,00
6130-010-00	Nursing Admin>Wages-V,H,S	63,370.00	63,370.00		0,00		0.00	63,370.00	56,612.00
6130-011-00	Nunsing Admin>Wages-Holiday	21,807.00	21,807,00		0,00		0.00	21,807.00	19,673,00
Subtotal [12A] Di	frector of Nurses/Assistant Director	350,084,00	350,084.00		0,00		0.00	350,084.00	932,314,001
THE RESERVE OF THE PERSON NAMED IN	MIDNIE Dieset Cone								
6216-001-25	IT]RNs - Direct Care Cert Nsg ExpoWages>RN	543,905.D0	543,905.00		0.00		0,00	543,905,00	500,275,00
6216-002-25	Cert Nag Exp>QT Wages>RN	124,250.00	124,250,00		0.00		0.00	124,250.00	80,385.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	58,038.00	58,038,00		0,00		0.00	58,038.00	29,153.00
E216-010-00	Cert Nag Ere>Wages-V,H,S	262,222.00	262,222,00		0,00		0.00	262,222.00	237,578,00
6216-011-00	Cert Nug Exp>Wages-Holiday	29,095.00	29,095.00		0,00		0,00	29,095,00 1,017,510,00	872,256.00
Subtotal [12B1]	RNs - Direct Care	1,017,510.00	1,017,510,00	-	6,00		0,90		
Euberoup : (128	Z]RNs - Administrative								
6130-001-29	Nursing Admin>Wages>MDS / RNAC	257,888,00	257,688,00		0.00		0.00	257,888.00	217,342.00
6130-001-30	Nursing Admin>Wages>QA/ Infection Control	79,954.00	79,954,00		0.00		0,00	79,954.00	86,554,00
6130-001-33	Nursing Admin>Wages>Nursing Secretary	52,099.00	52,099,00		0.00		0.00	52,099.00 105,388,00	41,620.00 119,387,00
6130-001-36	Nursing Admin>Wages>Staff Coordinator	105,388.00	105,388 00 5,207.00		0.00		0.00	5,207.00	0.00
6130-001-42	Nursing Admin>Wages>Central Supply	5,207,00 712,00	712,00		0.00		0.00	712.00	0.00
5130-002-29 5130-002-30	Nursing Admin>OT Wages>MDS / RNAC Nursing Admin>OT Wages>QA/ Infection Control	12.569.00	12,569.00		0.00		0,00	12,569,00	13,903.00
6130-002-33	Nursing Admin>OT Wages>Nursing Secretary	138.00	138.00		0.00		0,00	138.00	1,576.00
6130-002-36	Nursing Admin>OT Wages>Staff Coordinator	9,715,00	9,715,00		0.00		0.00	9,715,00	14,654,00
6130-008-29	Nursing Admin>Bonus Pay>MDS / RNAC	1,581,00	1,581,00		0,00		0,00	1,581,00	696,00
6130-008-30	Nursing Admin>Bonus Pay>QA/ Infection Control	9,549,00	9,549,00		0.00		0,00	9,549.00	6,490.00 709.00
6130-008-33	Nursing Admin>Bonus Pay>Nursing Secretary	350.00	350,00		0.00		0,00	350,00 23,088,00	13.009.00
6130-008-36	Nursing Admin>Bonus Pay>Staff Coordinator	23,068,00 558,238,00	23,088.00 558,238.00	-	0,00		0.00	558,238.00	515,849.00
Subtotal [1282] I	RNs - Administrative	204,238,00	318,238.00	-	4,44		0,00		
Subgroup : [42C	1]LPNs - Direct Care								
6216-001-26	Cerl Nsg Exp>Wages>LPN	1,202,692.00	1,202,692.00		0,00		0,00	1,202,692.00	975,030,00
6216-002-26	Cert Nsg Exp>OT Wages>LPN	276,386.00	276,386.00		0,00		0.00	276,386,00	223,738.00
6216-008-26	Cert Nsg Exp>Bonus Pay>LPN	145,766.00	145,786.00		0,00		0.00	148,786,00	151,673.00
	LPNs - Direct Care	1,627,864.00	1,627,664,00		0,00		0.00	1,627,864.00	1,350,541,00
Subgroup : [12D] 5216-001-27	Aides and Attendants Cert Nsg Exp>Waggs>CNA	1.900.555.00	1,900,555.00		0.00		0.00	1,900,555,00	1,631,802.00
6216-001-27 6216-002-27	Cert Nag Exp>Wages>CNA Cert Nag Exp>OT Wages>CNA	286,449.00	286,449.00		0.00		0,00	286,449.00	197,232.00
5215-002-27 5215-008-27	Cert Neg Exp>01 Wages>CNA Cert Neg Exp>Bonus Pay>CNA	152,365.00	152,365.00		0.00		0.00	152,365.00	171,780,00
	ides and Attendants	2,339,369.00	2,339,399,00		0.00		0,00	2,339,369.00	2,000,814,00
		(a							
Subgroup : [12E]	Physical Therapists		20.050.50		0.00		0,00	97,972.00	101,478,00
6826-001-20	Physical Therapy Exp>Wages>Director	97,972,00	97,972.00 253,175.00		0,00		0.00	253,175.00	194,768.00
6826-001-22 6826-001-23	Physical Therapy Exp>Wages>Staff Physical Therapy Exp>Wages>Assistant	253,175.00 181,229.00	181,229.00		0,00		0.00	181,229 00	130,313.00
6826-001-23	I III - A I I I I I I I I I I I I I I I	101,220,00	,						

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Whitney Manor Medicald - Whitney Manor Medicald 2023 9/30/2023 A,01 - TB-CCNH A,03 - TB-CCNH Combined Detail LS

Workpaper:	A 03 - TB-CCNH Combined Detail LS								
Account	Description	UNADJ	ADJ	JE Ref#	RJE	JE Ref#	CJE1	FINAL	1st PP-FINAL
6636 003 33	Observed Thomas Even OT Wasses Staff	5/30/2023	5/30/2023 2.710.00		0.00		0.00	9/30/2023 2,710,00	3,118.00
6826-002-22 6826-002-23	Physical Therapy Exp>OT Wages>Staff Physical Therapy Exp>OT Wages>Assistant	2,710.00 1,907.00	1,907.00		0.00		0,00	1,907,00	770,00
6826-008-23	Physical Therapy Exp>Bonus Pay>Assistant	2,000,00	2,000.00		0.00		0,00	2,000.00	533,00
6826-010-00	Physical Therapy Exp>Wages-V,H,S	30,329,00	30,329.00		0.00		0.00	30,329.00 9.596.00	23,618,00 8,034,00
6826-011-00 Subtotal (12E) Ph	Physical Therapy Exp>Wages-Holiday nysical Therapists	9,596.00 578,918.00	9,596,00	_	0.00		0.00	571,910,00	464,862.00
SODIDIAI [126] FII	rysical titerapiata	210,200,00							
Subgroup : [12F]	Speech Therapists	450 343 00	150,242.00		0.00		0.00	150,242.00	104,613.00
6825-001-22 6825-002-22	Speech Therapy Exp>Wages>Staff Speech Therapy Exp>OT Wages>Staff	150,242.00 752,00	752.00		0.00		0.00	752.00	03.00
6825-010-00	Speech Therapy Exp>Wages-V,H,S	5,772,00	5,772.00		0,00		0,00	5,772.00	6,490.00
6825-011-00	Speech Therapy Exp>Wages-Holiday	1,122.00	1,122.00	_	0.00		0.00	1,122,00	1,892.00
Subtotal [12F] Sp	peech Therapists	157,888.00	157,888.00	-	0.00		- 0.00	101,000.00	719,000,000
Subgroup : [12G]	Occupational Therapists							427 504 00	158,902 00
6827-001-22 6827-001-23	Occup Therapy Exp>Wages>Staff	137,504,00 212,299.00	137,504.00 212,299,00		0.00		0.00	137,504,00 212,299,00	157,638.00
6827-001-23	Occup Therapy Exp>Wages>Assistant Occup Therapy Exp>OT Wages>Assistant	1,801,00	1,801,00		0.00		0.00	1,801,00	3,698.00
5827-008-23	Occup Therapy Exp>Bonus Pay>Assistant	1,060,00	1,060,00		0.00		0.00	1,060.00	1,168.00 16,695.00
6827-010-00	Occup Therapy Exp>Wages-V,H,S	19,151.00 5.581.00	19,161,00 5,581,00		0,00		0.00	19,161,00 5,581.00	5,055.00
6827-011-00 Subtotal [12G] Oc	Occup Therapy Exp>Wages-Holiday ccupational Therapists	377,406,00	377,406,00		0.00		0.00	377,406,00	348,125.00
Subgroup : [12H] 7714-001-20	Recreation Workers Activity Exp>Wages>Director	86.882.00	86,882.00		0,00		0.00	86,882.00	79,951,00
7714-001-23	Activity Exp>Wages>Assistant	61,295,00	61,295.00		0,00		0,00	61,295.00	69,146,00
7714-002-20	Activity Exp>OT Wages> Director	76.00	76.00		0.00 0.00		0.00	76.00 69.00	8,00 45,00
7714-002-23 7714-010-00	Activity Exp>OT Wages>Assistant Activity Exp>Wages-V,H,S	59,00 11,226,00	69,00 11,226,00		0.00		0.00	11,226.00	6,721.00
7714-011-00	Activity Exp>Wages-Holiday	3,726.00	3,726.00		0.00		0.00	3,726,00	3,040.00
Subloial [12H] Re	ecreation Workers	163,274.00	163,274.00	-	0.00		0.00	163,274.00	159,879.00
Subaroun : [12M]	Social Workers/Case Management								
7741-001-20	Social Services Exp>Wages>Director	63,498,00	63,498.00		0,00		0.00	63,498.00	60,151,00
7741-001-23	Social Services Exp>Wages>Assistant	69,660,00	69,660,00		0.00		0.00	69,660.00 255,777,00	55,341.00 251,592.00
7741-001-54 7741-002-23	Social Services Exp>Wages>Admissions Social Services Exp>OT Wages>Assistant	255,777,00 3,785,00	255,777.00 3,785.00		0.00		0,00	3,785,00	4,823.00
7741-002-54	Social Services Exp>OT Wages>Admissions	248.00	248,00		0.00		0.00	248.00	439,00
7741-008-54	Social Services Exp>Bonus Pay>Admissions	2,000,00	2,000.00		0.00		0.00	2,000.00 33,442.00	694,00 33,416,00
7741-010-00 7741-011-00	Social Services Exp>Wages-V,H,S Social Services Exp>Wages-Holiday	33,442.00 -12,312.00	33,442.00 12,312.00		0.00		0.00	12,312.00	9.665.00
	ocial Workers/Case Management	440,722,00	440,722.00		0.00		0.00	440,722,00	417,038.00
Pub 14201	1 Other								
Subgroup : [120] 7749-001-22	Medical Records Exp>Wages>Staff	28,907.00	28,907,00		0,00		0,00	28,907.00	22,229,00
7749-008-22	Medical Records Exp>Bonus Pay>Staff	350.00	350.00		0,00		0.00	350,00 2.025,00	120,00 390.00
7749-010-00 7749-011-00	Medical Records Exp>Wages-V,H,S Medical Records Exp>Wages-Holiday	2,025,00 160,00	2,025.00 160,00		0.00		0.00	160.00	0.00
Subtotal [120] Ot		31,442.00	31,442.00		0.00		0.00	35,442.00	22,739.00
Total [10-A] Safai	rles and Wages	9,441,596.00	0,441,596.00	- 1	0.00		0.00	9,441,596,00	8,188,844.00
Group : [13-B]	Professional Fees								
Subgroup : [2]	Dentist				0.00		0.00	11,835.00	10.080.00
6115-131-00 Subtotal [2] Denti	Gen Nag Exp>Dental	11,835.00	11,835.00	-	0,00		0.00	11,835.00	10,050,00
Subtotal [2] Denii	The C	11,000,00	11,000,00	7					
Subgroup: [5B]			75 000 00		0,00		0.00	75,000.00	67,500.00
6826-024-00 Subtotal [58] PT	Physical Therapy Exp>Contracted Service	75,000,00 75,000.00	75,000,00 75,000.00	- 5	0.00		0.00	75,000,00	67,500.00
Sastotal [PS] 1 1				-					
Subgroup : [8A] 6115-046-00	Medical Director Gen Nag Emp>Med Director Fees	54.000.00	\$4,000.00		0.00		0.00	54,000.00	54,000.00
Subtotal [8A] Med		54,000.00	54,900,00	1	0.00		0.00	54,000.00	54,000.00
Purhameum i F41 51	11DN's Direct Care								
5216-012-25	1]RN's - Direct Care Cert Nsg Exp>Agency>RN	75,160,00	75,160,00		0.00		0,00	75,160.00	114,293,00
6216-013-25	Cert Nsg Exp>OT Agency>RN	4,239.00	4,239.00	_	0.00		0.00	4,239,00 79,389,00	1,803,00
Subtotal [11A1] R	RN's - Direct Care	79,399.00	79,399.00	-	0.00		0,00	79,319,40	118,050,00
Subgroup : [11B1	1]LPN's - Direct Care							151 005 00	FOR FOR OD
6216-012-26	Cerl Nsg Exp>Agency>LPN	454,095.00 17.593.00	454,095.00 17,593.00		0.00		0,00 0,00	454,095,00 17,593.00	596,525,00 51,392,00
5216-013-26 Subtotal [1181] I	Cert Nsg Exp>OT Agency>LPN LPN's - Direct Care	471,688.00	471,988.00	-	0.00		0,00	471,688.00	647,917,00
			- CANAL STATE	-					
Subgroup : [11C] 6216-012-27		557,070.00	557,070,00		0.00		0,00	557.070.00	662,116,00
6216-012-27 6216-013-27	Cert Nsg Exp>Agency>CNA Cert Nsg Exp>OT Agency>CNA	8.287.00	0,287.00	_	0.00		0.00	8,287.00	43,229.00
Subtotal [11C] Al		565,357.00	\$65,357.00		0.00		0,00	565,357.00	703,345.00
Subgroup : [12]	Other								
6115-024-00	Gen Nsg Exp>Contracted Service	8,263.00	8,263.00	_	0.00		0.00	8,263.00	3,200.00
Subtotal [12] Oth		1.265.542.00	1,263,542,00	-	0,00		0.00	1,265,542.00	1,504,135,00
Total [13-B] Profe	essional rees	1,400,074,00	- 1,000,000				7	- Acceptance of the second	-
Group : [15]	Expenditures Other than Salaries								
	Workmen's Compensation	21.930.00	21.930.00		0.00		0.00	21,930.00	31,205.00
6130-017-00 6216-017-00	Nursing Admin>Workers Comp Cert Nsa Exp>Workers Comp	106,294.00	106,294.00		0.00		0.00	106,294.00	135,108,00
6825-017-00	Speech Therapy Exp>Workers Comp	4,376.00	4,376.00		0.00		0.00	4,376,00 15,555,00	4,584,00
6826-017-00	Physical Therapy Exp>Workers Comp	15,555 00 10,213 00	15,555.00 10,213.00		0.00		0.00	10,213.00	18,488.00 13,908.00
6827-017-00 7714-017-00	Occup Therapy Exp>Workers Comp Activity Exp>Workers Comp	4,319.00	4,319.00		0.00		0.00	4.319,00	6 551.00
7741-017-00	Social Services Exp>Workers Comp	11,337.00	11,337.00		0.00		0.00	11,337.00 841.00	16,114.00 972.00
7749-017-00 7930-017-00	Medical Records Exp>Workers Comp Dielary Exp>Workers Comp	841.00 17,216.00	841.00 17,216.00		0.00		0.00	17,216,00	25,072.00
8010-017-00	Admin Exp>Workers Comp	11,474.00	11,474.00		12,871.00		0.00	24.345.00	14,493.00
		2,822,00	2,822.00	RJE - 1	12,871.00		0,00	2,822.00	4,316,00
8250-017-00 8340-017-00	Maintenance Exp>Workers Comp Housekeeping Exp>Workers Comp	10,621.00	10,621.00		0.00		0.00	10,621.00	14,114.00
8360-017-00	Laundry Exp>Workers Comp	3,006.00	3,006.00	2	0.00		0.00	3,009,00	2 921.00
	orkmen's Compensation	220,004.00	220,004,00	-	12,671,00		0.00	232,875,00	292,939.00
Subgroup : (1A2)	Disability insurance								
8770-732-00	Employee Benefits Exp>Disability Ins	0.00	0.00	DIE 4	77,225.00 77,225.00		0.00	77,225 00	0,00
Subtotal (1A2) Di	isability Insurance	0.00	0.00	RJE-1	77,225,00		0.00	77,225.90	0.00
				-					
Subgroup : [1A3] 6130-019-13	Unemployment Insurance Nursing Admin>PR Taxes>SUI	7,684.00	7,584.00		0.00		0.00	7,684.00	6.425.00
6130-019-14	Nursing Admin>PR Taxes>FUI	649.00	649.00		0.00		0.00	649,00 68,989,00	504 00 60 703 00
6216-019-13 6216-019-14	Cert Nsg Exp>PR Taxes>SUI Cert Nsg Exp>PR Taxes>FUI	68,989.00 6,141.00	68,989.00 6,141.00		0.00		0.00	6,141,00	5 497.00
25.00.00		-,							

Client: Whitney Manor
Engagement: Medicald - Whitney Manor Medicald 2023
Period Ending: 9-00/2023
Trial Balance: 4.01 - TB-CCNH

Trial Balance:	A.01 - TB-CCNH								
Workpaper: Account	A.03 - TB-CCNH Combined Detail LS Description	UNADJ	ADJ	JE Ref#	RJE	JE Ref#	CJE1	FINAL	1st PP-FINAL
ACCOUNT	DESCRIPTION	9/30/2023	9/30/2023					9/30/2023	9/30/2022
6825-019-13	Speech Therapy Exp>PR Taxes>SUI	2,373.00	2,373 00		0,00		0.00	2,373.00	1,232.00 104.00
6825-019-14	Speech Therapy Exp>PR Taxes>FUI	193 00	193,00 7,630,00		0.00		0.00	193,00 7,630,00	5,341,00
6826-019-13 6826-019-14	Physical Therapy Exp>PR Taxes>SUI Physical Therapy Exp>PR Taxes>FUI	7,630 00 707 00	707,00		0.00		0.00	707,00	471,00
6827-019-13	Occup Therapy Exp>PR Taxes>SUI	6,169 00	6,169,00		0.00		0,00	6,169,00 569,00	4,975,00 449,00
6827-019-14	Occup Therapy Exp>PR Taxes>FU	569,00	569 00 2,487 00		0,00 0,00		0.00	2,487,00	3,103.00
7714-019-13 7714-019-14	Activity Exp>PR Taxes>SUI Activity Exp>PR Taxes>FUI	2,497.00 188.00	188.00		0,00		0.00	188,00	299.00
7741-019-13	Social Services Exp>PR Taxes>SUI	4,001,00	4,001,00		0,00		0.00	4,001,00	3,733,00 310,00
7741-019-14	Social Services Exp>PR Taxes>FUI	352,00 555,00	352.00 555.00		0.00		0.00	352.00 555.00	654,00
7749-019-13 7749-019-14	Medical Records Exp>PR Taxes>SUI Medical Records Exp>PR Taxes>FUI	42,00	42.00		0.00		0,00	42.00	42,00
7930-019-13	Dietary Exp>PR Taxes>SUI	12,389,00	12,389,00		0.00		0.00	12,389,00	12,034,00
7930-019-14	Dietary Exp>PR Taxes>FUI	1,174.00	1,174,00		0,00		0,00 0.00	1,174,00 4,511,00	1,031,00 4,907.00
8010-019-13 8010-019-14	Admin Exp>PR Taxes>SUI Admin Exp>PR Taxes>FLII	4,511.00 376.00	4,511.00 376.00		0.00		0.00	376,00	493.00
8250-019-13	Maintenance Exp>PR Taxes>SU	1,648,00	1,648,00		0.00		0.00	1,648.00	1,110,00
8250-019-14	Maintenance Exp>PR Taxes>FUI	123,00	123,00		0.00		0.00	123.00 7,283.00	84,00 7,014.00
8340-019-13 8340-019-14	Housekeeping Exp>PR Taxes>SUI Housekeeping Exp>PR Taxes>FUI	7,283,00 557,00	7,283,00 557,00		0.00		0.00	557,00	547,00
8350-019-13	Laundry Exp>PR Taxes>SUI	2,293,00	2,293.00		0,00		0.00	2,293,00	1,723.00
8360-019-14	Laundry Exp>PR Taxes>FUI	166,00	166,00	3=	0.00		0.00	139,249,00	156.00
Bubtotal [1A3] U	nemployment insurance	139,249.00	139,249.00	-	0,00		0.00	144,440,00	
Subgroup : MA4	Social Security (FICA)								
6130-019-12	Nursing Admin>PK Takes>Fica	69,581,00	69,581,00		0.00		0.00	69,581,00 375,064.00	63,965.00 322,752.00
6216-019-12	Cert Nsg Exp>PR Taxes>Fice	375,064,00	375,064,00 11,610,00		0,00		0.00	11,610,00	8,111.00
6825-019-12 6826-019-12	Speech Therapy Exp>PR Taxes>Fica Physical Therapy Exp>PR Taxes>Fica	11,610,00 43,599,00	43,599,00		0,00		0.00	43,599,00	34,122.00
6827-019-12	Occup Therapy Exp>PR Taxes>Fica	28,115,00	28,115.00		0.00		0.00	28,115.00	25,729.00
7714-019-12	Activity Exp>PR Taxes>Fica	11,844,00	11,844,00		0.00		0.00 0.00	11,844.00 31,963.00	11,334,00 30,193.00
7741-019-12 7749-019-12	Social Services Exp>PR Taxes>Fica Medical Records Exp>PR Taxes>Fica	31,963,00 2,383.00	31,963,00 2,383.00		0.00		0,00	2,383.00	1,739,00
7930-019-12	Dietary Exp>PR Taxes>Fica	54,223.00	54,223,00		0,00		0.00	54,223.00	50,769,00
8010-019-12	Admin Exp>PR Taxes>Fica	32,815.00	32,815.00		0.00 0.00		0.00	32,815.00 9,786.00	27,289,00 7,527,00
8250-019-12 8340-019-12	Maintenance Exp>PR Taxes>Fica	9,786.00 31,751,00	9,786.00 31,751,00		0.00		0.00	31,751.00	28,944.00
8360-019-12	Housekeeping Exp>PR Taxes>Fica Laundry Exp>PR Taxes>Fica	8,214.00	8,214,00		0.00		0,00	8,214.00	5,354.00
	ocial Security (FICA)	710,948.00	710,948,00		0.00		0.00	710,948,00	620,819.00
	T. HMr. Insurance								
8770-018-00	i] Health Insurance Employee Benefits Exp>Union Dues	551,970,00	551,970,00		0.00		0.00	551,970,00	509,654.00
8770-757-00	Employee Benefits Exp>Health Insurance	228,874,00	228,874,00		0.00		0,00	228,874,00 2,053,00	181,702.00 1,129.00
8770-757-15	Employee Benefits Exp>Health Insurance>Other	2,053,00	2,053,00 (3,736,00)		0.00		0.00	(3,736.00)	171,00
8770-757-16 Subtotal [1A5] H	Employee Benefits Exp>Health Insurance>Adjustin	779,161,00	779,161.00		0.00		0.00	779,161,00	692,658,00
				_					
Subgroup : [1A7] Pensions	# 4 200 CO	E4 200 00		0.00		0.00	64,296.00	61,853.00
9770-027-00 Subtotal [1A7] P	Employee Benefits Exp>Retirement Plan	64,296.00 64,296.00	64,296,00 64,296,00	-	0.00		0.00	64,255.00	61,853.00
Subjour [170] F	Elisions			_					
Subgroup: [1A8)] Other	420.004.00	139,604,00		(107,985.00)		0.00	31 619 00	19,746.00
8770-015-00	Employee Benefits Exp>Employee Benefits	139,604.00	139,004,00	RJE - 1	(107,985,00)				
Subtotal [1A9] O	Other	139,604.00	139,604.00		(107,985,00)		0.00	31,619.00	19,746.00
		19							
6ubgroup : [1C] 8410-000-00	Bad Debt Exp	179.975.00	179,975.00		0.00		0,00	179,975.00	175,654.00
Subtotal [1C] Ba		179,975.00	179,975,00	- 1	0.00		0.00	179,075.00	175,884,00
E	Association and Audition								
505group : [1D] 8010-058-00	Accounting and Auditing Admin Exp>Cost Report Fees	8,000.00	8,000,00		0,00		0,00	8,000,00	8,000.00
8010-064-00	Admin Exp>Accounting Fees	23,992.00	23,992.00	_	0,00		0,00	23,992,00	23,044,00
Subtotal [1D] Ac	counting and Auditing	31,992.00	31,992.00	-	0,00		0.00	31,412,00	21,044,00
Subgroup : [1E]	l enal								
8D10-063-00	Admin Exp>Legal Fees	140,056,00	140,056.00		0.00		0.00	140,056,00	59.942.00
Subtolaf [1E] Le		140,056,00	140,056,00		0,00		0.00	140,058,00	59,942,00
Probaneum + (4.C1	Office Funniles								
8010-022-00	Office Supplies Admin Exp>Supplies	27,901.00	27,901,00		0.00		0,00	27,901.00	21,771,00
8010-023-00	Admin Exp>Repairs & Maint	7,431.00	7,431,00		0.00		0.00	7,431,00 3,260.00	2,640,00 2,239,00
8010-026-00	Admin Exp>Forms & Printing	3,260.00	38,592,00	7	0.00		0,00	36,552,00	26,552.00
Subtotal [1G] Of	IIIce outpiles								
Subgroup : [1H1	1) Telephone and Telegraph		0.000.00		0.00		0.00	9,973.00	16.386.00
8510-062-00 8510-094-00	Telephone & Utility Exp>Telephone	9,973,00 16,922.00	9,973.00 16,922.00		0.00		0.00	16,922.00	9,935.00
	Telephone & Utility Exp>Internet Telephone and Telegraph	26,895.00	26,895,00		0,00		0,00	25,495,00	25,321,00
5-0	GLES SO DEO								
	Z. Cellular Phones and Brepers Telephone & Utility Exp>Cell Phone	4,450,00	4,450.00		0.00		0,00	4,450.00	4,810,00
8510-093-00 Subtotal (1H2) C	Cellular Phones and Beepers	4,450.00	4,450.00		0.00		0.00	4,450.00	4,810.00
			S						
Subgroup : [1K3	3] Resident Day User Fee	826,714.00	826,714.00		0.00		0.00	826,714.00	736,745.00
9176-118-00 Subtotal (1K31 B	Taxes Exp>Provider Tax Resident Day User Fee	#25,714.00	826,714.00	- 1	0.00		0,00	#26,714.00	735,745.00
Total [15] Expen	ditures Other than Salaries	3,301,936,00	3,301,935,00	- 1	(17,889,00)		0.00	3,284,047.00	2,986,245,00
		to and the second							
Group : [16] Subgroup : [4]	Expenditures Other than Salaries (cont'd) - Adi	min. and General							
8010-031-00	Admin Exp>Travel	2,240,00	2,240,00		15,602.00		0.00	17,842,00	1,775,00
		2 242 22	2 240 00	RJE - 1	15,602.00 15,602.00		0,00	17,842,00	1,775.00
Subtotal [4] Em	ployee Travel	2,240_00	2,240,00	-	11,002.00				.,
Subgroup : [5]	Education Expense							20.000.00	744.00
6115-032-00	Gen Nsg Exp>Training & Educ	21,286.00	21,286,00		0.00		0,00	21,286,00 550.00	(12.00)
8010-032-00 Subtotal [5] Edu	Admin Exp>Training & Educ	550.00 21,836.00	550.00 21,835.00	7	0.00		0,00	21,836.00	732.00
Propietal (a) Equ	ication expense	8.1700.00							
Subgroup : [M1]	Advertising Help Wanted	100 (000)	1000 (0.0000)		0.00		0.00	30,417.00	9,192.00
8010-067-00	Admin Exp>Hiring	30,417.00	30,417,00	9	0.00		0.00	30,417.00	9,192.00
Suntolal [M1] Ad	dvertising Help Wanted	and streng.	**********		0.00			/Allendaria	
	Advertising Other				A 50		0.00	147,527.00	109.739,00
8010-068-00	Admin Exp>Ads & PR	147,527,00	147,527,00	-	0.00		0.00	147,527.00	100,729.00
Suntotal [MJ] A	dvertIsing Other	141,021,00	141,021,00	7	0.00				
	Medical Records	(SELECTED SELECTED SE			0.00		0.00	3,389,00	4.837.00
7749-024-00	Medical Records Exp>Contracted Service	3,369.00	3,389.00		0.00		0.00	1,389.00	4,837,00
Subtotal [M5] M	CONCAR AREGIGE	4,303,01	warming.		5,00				

Client: Engagement: Period Ending: Trial Balance: Workpaper:	Whitney Manor Medicaid - Whitney Manor Medicaid 2023 9/30/2023 A,01 - TB-CCNH A,02 - TB-CCNH Combined Detail LS								
Account	Description	UNADJ	ADJ 9/30/2023	JE Ref#	RJE	JE Ref#	CJE1	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Subgroup : [M6] 6115-054-00	Barber and Beauty Supplies	9/38/2023	16.00		0,00		0.00	16.00	20.00
	Gen Nsg Exp>Barber & Beauty rber and Beauty Supplies	16,00	16.00		0.00		0,00	16,00	20.00
Subgroup : [M7] 8010-074-00 Subtotal [M7] Po	Admin Exp>Postage	3,720.00 3,720.00	3,720,00 3,720.00	2	0.00	į	0.00	3,720.00 3,720.00	4,517,00 4,517,00
Subgroup : [M8] 8010-034-00	Dues and Membership Fees to Professional Ass Admin Exp>Dues & Subscriptions	oclations 3,257,00	3,257,00		(713,00)		0.00	2,544 00	7,641_00
8010-092-00 Subtotal [M8] Du	Admin Exp>HCA Dues es and Membership Fees to Professional Associa	7,630,00 10,887,00	7,630.00 18,887.88	RJE • 2	(713,00) 0,00 (713,00)		0.00	7,630.00 10,174.00	7,541.00
Subgroup : [M8A Marcum 101) Dues to Chamber of Commerce Chamber Dues	0,00	0.00	RJE - 2	445.00 445.00		0,00	445,00	405.00
Subtotel [M8A] [ues to Chamber of Commerce	0.00	0.00		445.00		0,00	445,00	405.00
Subgroup : [M9] 51000-10000	Subscriptions Subscriptions	0.00	0,00	RJE - 2	268.00 268.00		0.00	268.00	0.00
Subtotal [M9] Su Subgroup : [M10		0.00	0.00	1	268,00		0.00	268,00	0.00
8010-071-00 Subtotal [M10] C	Admin Exp>Donations/Contributions ontributions	350,200.00 350,200.00	350,200.00 350,206.60		0.00		0.00	350,200.00 350,200.00	0.00
8010-024-00 8010-024-15	Services Provided by Contract Admin Exp>Contracted Service Admin Exp>Contracted Service>Other	40,798.00 12,120,00	40,798.00 12,120.00		0.00		0,00	40,798.00 12,120.00	20,462.00 12,017,00
8010-024-15 8010-024-91 8010-024-97	Admin Exp>Contracted Service>Payroll Services Admin Exp>Contracted Service>AGS	3,748,00	3,748.00 10.399.00		0.00		0.00 0.00	3,748.00 10,399,00	979.00 1,250,00
8010-024-99	Admin Exp>Contracted Service>Apex Healthcare	1,100,00	1,100,00 35,086,00		0.00		0.00	1,100,00 35,086,00	0.00 35,000.00
8010-057-00 8010-082-00	Admin Exp>Professional Fees Admin Exp>Software Rental Consulting Serv>Contracted Service>Management	6,969,00	6,969.00 630,552.00		0.00		0.00 0.00	6,969.00 630,552.00	544,00 367,532,00
8911-024-89 8911-024-97 Subtotal [M11] 6	Consulting Serv-Contracted Service>AGS ervices Provided by Contract	341,999.00 1,082,771.00	341,999,00 1,082,771.00		0.00		0,00	341,999.00 1,082,771,00	340,100.00 777,904,00
Subgroup : [M13 6115-026-00	Other Gen Nag Exp>Forms & Printing	539,00	539 00		0,00		0,00	539,00	0,00
8010-033-00 8010-060-00	Admin Exp>Meals Admin Exp>Fines & Penalties	3,632,00 2,955.00	3,532.00 2,955.00		0.00		0,00 0,00	3,532,00 2,955.00	6,250,00 894.00
8010-061-00 8010-065-00	Admin Exp> T Fees Admin Exp>Criminal Checks	3,622.00 7,310.00	3,622.00 7.310.00		0.00		0,00	3,6 <u>22.</u> 00 7,310.00	14,172.00 7,976.00
8010-069-00	Admin Exp>Licenses	2,886,00 17,322,00	2,886.00 17,322.00		0.00		0.00	2,865.00 17.322.00	2,070,00 27,931,00
8010-076-00 8010-080-00	Admin Exp>Bank Fees Admin Exp>Equip-Minor	7,538,00	7,538.00		0.00		0,00	7,538.00 36,812.00	5,288,00 37,372.00
8010-081-00 Subtotal [M13] C Total I167 Expen	Admin Exp>Equip-Rental ther ditures Other than Salaries (cont'd) - Admin. and (36.512.00 82.616.00 Ge 1,735,619.00	36,812.00 82,516,00 1,735,619.00	-	0.00 15,602.00		0.00	82,616,00 1,751,221.00	102,246,00
Group : [18]	Dietary Basis for Affocation of Costs		N						
Subgroup : [2A1 7930-035-00	Dietary Exp>Supplements	17,154,00 448,350,00	17,154,00 448,360.00		0.00		0,00	17,154,00 448,360.00	24,528,00 373,449,00
7930-036-00 Subtotal [2A1] R		465,514,00	465,514.00		0.00		0,00	465,514.00	397,577.00
Subgroup : [2A2 7930-022-00 7930-080-00	Non-Food Supplies Dietary Exp>Supplies Dietary Exp>Equip-Minor	64,464,00 3,750.00	64,404,00 3,750.00		0.00		0,00	64,404,00 3,750.00	48,279,00 1,138.00
Subtotal [2A2] N	on-Food Supplies	68,154.00	68,154,00		0.00		0,00	68,154,00	50,052.00
7930-024-00	Purchased Services Diatary Exp>Contracted Service rchased Services	3,326,00 3,326,00	3,326.00	2	0,00		0.00	3,326,00 3,326,00	16,270.00 16,270.00
6ubgroup : [2D] 7930-023-00	Dietary Exp>Repairs & Maint	3,455,00	3,455.00		0.00		0.00	3,455.00 104.00	(2,106,00) 477,00
7930-032-00 6ubtotal [2D] Oil	Dietary Exp>Training & Educ her	104.00 2,559.00	104,00 3,559,00		0,00		0,00	3,559.00	(1,629,00) 462,679,00
Total [18] Dietar	y Basis for Allocation of Costs Laundry-Basis for Allocation of Costs	540,553.00	540,553.00	,	0.00		0.00	540,832.00	402,570,00
Subgroup : [3B] 8360-024-00	Purchased Services Laundry Exp>Contracted Service	143,909.00	143,909.00		0.00		0.00	145,909.00	134,066,00
Subtotal [38] Pu Subgroup : [3C]	rchased Services Other	143,909.00	143,909,00		0.00		0.00	143,909,00	
8360-022-00 8360-023-00	Laundry Exp>Supplies Laundry Exp>Repairs & Maint	5,880.00 340.00	5,880 00 340.00		0.00		0.00	5,880.00 340.00	4,733,00 0,00 4,930,00
Subtotal [3C] Ot		6,220.00 150,129.00	5,220.00 150,129.00		0.00		0,00	6,220.00 150,129.00	138,998.00
Group : [20]	Housekeeping and Resident Care Basis for Alfo	cation of Costs							
Subgroup : [48] 8340-024-00 Subtotal [48] Pu	Purchased Services Housekeeping Exp>Contracted Service rchased Services	1,450.00	1,460.00		0.00		0,00	1,450.00	0.00
Subgroup : [4C]	Other								39,537,00
8340-022-00 8340-080-00	Housekeeping Exp>Supplies Housekeeping Exp>Equip-Minor	36,410.00 220.00 36,530.00	36,410.00 220.00 35,630.00		0.00 0.00		0.00	36,410.00 220.00 36,630.00	8,00 39,545,00
Subtotal [4C] Ot Subgroup : [5A2	ner] Purchased from		E	-				=====	
6812-105-00 6812-201-00	Pharmacy Exp>Medicare Part D Non-covered Pharmacy Exp>Medicare A	1,507,00 146,833,00	1,507.00 146,833.00		0,00		0.00	1,507.00 146,833.00	0,00 138,656,00
6812-203-00 6812-204-00	Pharmacy Exp>Private Pharmacy Exp>Medicaid	357,00 13,603,00	357,00 13,603.00		0.00		0,00 0.00	357.00 13,603.00	0,00 16,563.00
6812-205-00 6812-208-00	Pharmacy Exp>Medicald Pending Pharmacy Exp>Insurance	142.00 211,934.00	142.00 211.934.00		0,00		0.00	142.00 211,934.00	56,00 153,530,00
Subtotal [\$A2] P	urchased from	374,376.00	374,376.00		0.00		0.00	374,376.00	313,741,00
6115-103-00	Medicine Cabinet Drugs Gen Nsg Exp>House	22,588.00	22,588.00 45.540.00		0.00		0.00	22,588.00 45.640.00	15,756,00 47,562,00
6115-103-17 Subtotal [5B] Me	Gen Nsg Exp>House>Add-on dicine Cabinel Drugs	45,640.00 68,228.00	68,228.00		0.00		0,00	68,228.00	53,318.00
Subgroup : [5C] 6115-022-00	Gen Nsg Exp>Supplies	150,830.00 69,817.00	150,830.00 69,817.00		0.00		0.00	150,830,00 69,817,00	101,211,00 60,620,00
6115-102-00	Gen Nsg Exp>Incontinence Supplies	55,017,000	35,017.00					,	

Whitney Manor Medicaid - Whitney Manor Medicaid 2023 9/30/2023 A,01 - TB-CCNH A,03 - TB-CCNH Combined Detail LS

Workpaper:	A.03 - TB-CCNH Combined Detail LS Description	UNADJ	ADJ	JE Ref# RJE	JE Ref# CJE1	FINAL	1st PP-FINAL
-		9/30/2023	9/30/2023	0.00	0.00	9/38/2023	9/30/2022
6845-022-16 Subtotal [5C] Me	Chargeable Med Supply Exp>Supplies>Adjustments dical and Therapeutic Supplies	220,669.00	220,569.00	0,00	0.00	220,669,00	161,831,00
Subgroup : [5D] 6115-279-00	Ambulance/Limousine Gen Nsg Exp>Transportation	3.753.00	3,753,00	0,00	0,00	3,753,00	2,530.00
6115-285-00	Gen Neg Exp>Ambulance services bulance/Limousine	1,050.00	1,050.00	0.00	0,00	1,050,00 4,803,00	10,074,00
Subgroup : [5E2]			1000000				
6115-053-00 Subtotal [5E2] O:	Gen Nsg Exp>Oxygen	4,741,00	4,741,00	0.00	0.00	4,741.00 4,741.00	6,056.00 6,056.00
Subgroup : [6F]	X-Rays and related radiological				-		-3
6859-137-00 6859-137-16	Other Ancillary Exp>Radiology Other Ancillary Exp>Radiology>Adjustments	22,653,00 2,565,00	22,653,00 2,565,00	0.00	0.00 0.00	22,653,00 2,565,00	10,672,00 443.00
Subtotal [5F] X-F	tays and related radiological	25,216,00	25,218.00	0.00	0.00	25,218.00	11,115.00
Subgroup : [5H] 6859-136-00	Laboratory Other Ancillary Exc>Lab	86,499,00	86,499,00	0.00	0.00	86,499.00	47,908.00
6859-136-16 Subtotal [5H] Lai	Other Ancillary Exp>Lab>Adjustments	74,00	74.00 86,573.00	9,00	0.00	74,00 89,573.00	26.00 47,934.00
Subgroup : [51]	Recreation						
7714-022-00 7714-024-00	Activity Exp>Supplies Activity Exp>Contracted Service	5,429,00 4,585,00	5,429.00 4,585.00	0,00	0,00 0,00	5,429.00 4,585,00	4,678.00 3,010.00
7714-080-00 Subtotal [5]] Rec	Activity Exp>Equip-Minor	733.00	733.00 10,747.00	0.00	0,00	733.00	3,560,00
Subgroup : [5L]						2000000000	
8510-087-00 Bubtotal [5L] Cal	Telephone & Utility Exp>Cable TV	12.823.00	12,823.00	0.00	0.00	12,823.00	12,099,00
Subgroup : [5M]						3	
6115-080-00 6115-081-00	Gen Neg Exp>Equip-Minor Gen Neg Exp>Equip-Rental	27,137,00 21,149,00	27,137,00 21,149,00	0.00 0,00	0,00 0,00	27,137,00 21,149.00	21,836,00 22,480,00
6115-082-00 6829-022-00	Gen Nsg Exp>Software Rental PEN Exp>Supplies	70,230,00 5,283,00	70,230,00 5,283,00	0.00	00,0	70,230.00 5,283.00	74,325,00 4,903,00
6830-022-00 6830-081-00	Wound Care Exp>Supplies Wound Care Exp>Equip-Rental	29,399.00 2,585.00	29,399,00 2,585,00	0.00 0,00	0,00 0,00	29,399.00 2,585.00	26,329,00 5,279.00
6831-022-00	Urological & Ostomy Exp>Supplies	5,732,00	5,732.00 1,516.00	0.00	0,00	5,732.00 1,616.00	5,457,00 61,00
6859-141-16 7741-022-00	Other Ancillary Exp>Physician Technical Charges>A Social Services Exp>Supplies	5,871,00	6,871,00	0,00	0,00	6,871,00 500,00	3,432,00 500,00
7741-024-00 Subtotal [5M] Otl	Social Services Exp>Contracted Service	500,00 170,502,00	500.00 170,502.00	0.00	0.00	170,502.00	164,024.00
Subgroup : [5N]	Physical Therapy Expense			0.00	0.00	1,705.00	1,893.00
6826-080-00 Subtotal (5N) Ph	Physical Therapy Exp>Equip-Miner yslcal Therapy Expense	1,705.00	1,705.00 1,705.00	0.00	0.00 0,00 0,00	1,705,00	2,389.00 846,804.00
Total [20] House	keeping and Resident Care Basis for Allocation of	1,018,475.00	1,018,475.00	0.00	0,00	1,010,413.33	
Group : [22] Subgroup : [6A]	Maintenance and Property Repairs and Maintenance					22 292 00	18.074.00
8250-022-00 8250-023-00	Maintenance Exp>Supplies Maintenance Exp>Repairs & Maint	22,292.00 13,416.00	22,292.00 13,416.00	0.00 0,00	0.00 0.00	13,416,00	5,899,00
8250-080-00 Subtotal [6A] Re	Maintenance Exp>Equip-Minor pairs and Maintenance	5,258,00 40,986,00	5,258.00 40,966.00	0,00	0.00	5,258,00	9,378.00 31,475.00
Subgroup : [68]							28 503 00
8510-084-00 Gubtotal [6B] He	Telephone & Utility Exp>Gas	25,829,00 25,829,00	25,829,00 25,829,00	0.00	0.00	25,829.00 25,829.00	28,503.00
Subgroup : [6C] 8510-085-00	Light & Power	219,098.00	219,098,00	0.00	0.00	219,098.00	165,252.00
Subtotal [GC] Lig	Telephone & Utility Exp>Electric ht & Power	219,098.00	219,098.00	0.00	0.00	219,098.00	165,252.00
Subgroup : [6D] 8510-086-00	Water Telephone & Utility Exp>Water/Sewer	58,118.00	58.118.00	0 00	0.00	58,118.00	57,994.00
Subtotal [6D] Wa		59,118.00	56,118.00	0.00	0.00	58,118.00	57,994.00
Subgroup : [6F]	Olher	26,069,00	26,069,00	0.00	0,00	26,069.00	22,961,00
8250-024-00 8250-040-00	Maintenance Exp>Contracted Service Maintenance Exp>Sanitation & Incineration	62,604,00	62,604.00 3,634.00	0.00	0.00 0,00	52,604.00 3,634.00	53,711_00 3,532,00
8250-041-00 8250-043-00	Maintenance Exp>Extermination Maintenance Exp>Landscaping	3,634.00 22,993.00	22,993.00	0.00	0.00	22,593,00 115,300,00	22,918,00 103,122,00
Subtotal [6F] Oth		115,350.09	115,300.00	0.00		115,500.00	100,110.00
9576-603-00	Building & Building Improvements Depreciation Exp>Leasehold Improvements	43,326,00	43,326.00	0.00	0.00	43,325.00 17,247.00	33,742.00 18,248.00
9576-604-00 Subtotal [7B] Bu	Depreciation Exp>Equip-Fixed Ildling & Bulldling Improvements	17,247.00 60,573.00	17,247.00 60,573.00	0,00	0,00	69,573,90	\$1,990,00
Subgroup : [70]	Movable Equipment	48 600 00	48 500 00	0.00	0.00	18,600,00	24,366.00
9576-605-00 9576-607-00	Depreciation Exp>Equip-Major Moveable Depreciation Exp>Computer Hardware	18,600.00 7,905.00	18,600.00 7,905.00 1,907.00	0.00	0,00	7,905.00	5,117.00 4,579.00
9576-608-00 Subtotal [7D] Mo	Depreciation Exp>Computer Software vable Equipment	28,412.00	28,412.00	0,00	0.00	28,412,00	34,052.00
	Organization Expense	1417243143	M. com/min	0.00	0.00	5.410.00	5 410.00
9476-640-00 Subtotal [8A] Or	Amortization Exp>Amortization ganization Expense	5,410,00 5,410.00	5,410.00	0,00	0.00	5,410.00	5,410.00
Subgroup : [8D]	Other			0.00	0.00	26,764.0D	0.00
9576-620-00 Subtotal [8D] Ott	Depreciation Exp>Capital Lease-Equip ner	26,764.00 26,764.00	26,764.00 26,764.00	0,00	0.00	25,754,00	0,00
Subgroup : [9]	Rental Payments	907841149786	71-55171157		0.00	1,198,441.00	902 907.00
9376-000-00 Subtotal [9] Rent	Rent Exp tal Payments	1,198,441,00	1,198,441,00	0.00	0.00	1,198,441.00	902,907.00
Subgroup : [10B	Real estate laxes paid by lessor				2.00	450.040.00	122 154 00
9176-766-00	Taxes Exp>RE Taxes	77,483.00	77,483.00	RJE - 3 81,457,00	0.00	158,940.00	132,154,00
	eal estate laxes paid by lessor	77,403.00	77,423.00	#1,457.00	0.00	155,940,99	134,134,01
9176-767-00	Personal property taxes Taxes Exp>Personal Prop Taxes	46,595,00	46,595,00	0.00	0.00	46.595.00 46.595.00	65,704,00
Subtotal [10C] P	ersonal properly taxes mance and Property	46,595.00 1,902,989.00	45,595.00 1,902,989.00	81,457.00	0,00	1,984,446,00	65,704.00 1,578,573.00
Group : [27]	Interest and Insurance			,	u:—— —— 73		
Subgroup : [12D 9276-783-00	Other Interest Expense Operating Interest (Inc)/Exp>Working Capital	53,931,00	53,931,00	0.00	0.00	53 931 00	21,974,00

Whitney Manor Medicald - Whitney Manor Medicald 2023 9/30/2023 A.01 - TB-CCNH

Trial Balance: Workpaper: Account	A.01 - TB-CCNH A.03 - TB-CCNH Combined Detail LS Description	UNADJ	ADJ	JE Ref#	RJE	JE Ref#	CJE1	FINAL	1st PP-FINAL
9776-565-00	Interest(Inc)/Exp>Expense	\$/30/2923 (68,00)	9/30/2023 (68,00)		0.00		0.00	9/30/2023 (68.00)	9/30/2022 (66.00)
9776-620-00 Subtotal [12D] 0	Interest(Inc)/Exp>Capital Lease-Equip Other Interest Expense	12,258,00 65,121,00	12,258.00 66,121,00	1	0.00 8.00		0.00	12.256.00 66,121.00	13,757.00 35,865.00
8776-110-00 8776-115-00	i] Insurance on Property Business Insurance Exp>Property Business Insurance Exp>Property assurance on Property	167,415,00 34,008,00 201,423,00	167,415,00 34,008,00 201,423,00		0,00 0.00 0.66		0,00 0.00 6.00	167,415,00 34,006,00 201,423,00	155,359,00 25,366,00 189,727.00
8776-116-00	i] Insurance of Automobiles Business Insurance Exp>Auto	241,00	241,00	RJE-1	2,287,00 2,287,00		0,00	2,528.00	6,581,00
	nsurance of Automobiles	241,00	241.00	-	2,287,00		0.00	4,025,00	9,001,00
Subgroup : [140 8776-112-00 8776-113-00 Subtotal [14C3] Total [27] Intere	Business Insurance Exp>Crime Business Insurance Exp>Surety Bond	10,275.00 1,618.00 11,894.00 279,679.00	10,276,00 1,518.00 11,594.00 278,678.00	_	0.00 0.00 0.00 2,287,00		0.00 0.00 0.00 0.00	10,276,00 1,618.00 11,894.00 281,566.00	8,594,00 1,655,00 10,249,00 233,222,00
Group : [30] Subgroup : [1A] 5001-204-01 5001-204-16 Subtotal [1A] M	Statement of Revenue Medicaid Residents (CT only) R&B-Medicaid>Certified R&B>Medicaid>Adjustmente edicaid Residents (CT only)	(14,434,230,00) (203,134.00) [14,637,264.00]	(14,434,Z30,00) (203,134.00) (14,637,364.00)	=	0.00 0.00 0.00		0,00 0,00 0,00	(14,434,230,00) (203,134,00) (14,637,364,00)	(12,667,830,00) (53,600,00) [12,721,430,00]
5001-204-03	Medicald room and board contractual allowance R&B>Medicald>C/A edicald room and board contractual allowance	5,854,444.00 5,854,444.00	5,654,444.00 5,854,444.00	<u></u>	0.00		0,00	5,854,444,00 5,854,444,00	5,178,450.00 5,178,450.00
Subgroup : [3A] 5001-201-01 5001-211-01 Subtotal [3A] Me	i Medicare Residents (All Inclusive) R&B>Medicare A>Certified R&B>Medicare HMO>Certified edicare Residents (All Inclusive)	(2,587,540.00) (3,135,550.00) (5,724,030,00)	(2,587,540,00) (3,136,550,00) (5,724,990,00)	=	0,00 0,00 0,00		0.00 0.00 0.00	(2,587,540.00) (3,136,550,00) (5,724,090.00)	(2,707,420,00) (3,114,060,00) (5,821,480,00)
Subgroup : [38] 5001-201-03 5001-201-16 5001-211-03 5001-211-16 Subtotal [38] M	Medicare room and board contractual allowane R&B>Medicare A>C/A R&B>Medicare A>Adjustments R&B>Medicare HMO>C/A R&B>Medicare HMO>Adjustments delicare room and board contractual allowance	(946,140,00) 3,373,00 33,519,00 (3,402,00) (512,650,00)	(948,140,00) 3,373,00 33,519,00 (3,402,00) [912,650,00]	=	0,00 0,00 0,00 0,00 0,00		0,00 0,00 0,00 0,00 0,00	(946,140,00) 3,373,00 33,519,00 (3,402,00) [912,650,00]	(972,017.00) (10,033.00) 56,311.00 (102,755.00) [1,038,500.00]
Subgroup: [4A] 5001-203-01 5001-203-03 5001-207-01 5001-208-01 5001-208-03 Subtotal [4A] Pr	Private-pay residents and other R&B-Private>Cartified R&B-Private>CA R&B-Inspirato-Cirtified R&B-Insurance>Certified R&B-Insurance>CA Advate-pay residents and other	(1,351,801.00) (214,693.00) (1,241,070.00) (229,960.00) 34,738.00 (3,002,776.00)	(1,351,801,00) (214,693,00) (1,241,070,00) (229,950,00) 34,738,00 [3,002,778,00]	=	0.00 0.00 0.00 0.00 0.00		0,00 0,00 0,00 0,00 0,00 0,00	(1,351,801,00) (214,693,00) (1,241,070,00) (229,950,00) 34,738,00 (3,002,778,90)	(1,674,420,00) (171,160,00) (1,358,145,00) (119,285,00) 891,00
Subgroup : [48] 5001-203-16 5001-207-03 5001-207-16 5001-208-16 Subtotal [48] P	Private-pay room and board contractual allowa RAB-Private-Adjustments RAB-Hospice-C/A RAB-Hospice-Adjustments RAB-Hospice-Adjustments RAB-hosurance-Adjustments rivate-pay room and board contractual allowance	257,705.00 515,224.00 36,978.00 98,791.00	257,705,00 515,224,00 36,978,00 94,791,00 508,598,00	=	0,00 0,00 0,00 0,00 0,00		0.00 0.00 0.00 0.00 0.00	257,705,00 515,224,00 36,978,00 96,791,00	(183,945,00) 547,590,00 4,303,00 154,344,00 633,292,00
Subgroup : [7A] 5026-201-00 5026-202-00 Subtotal [7A] Pl	Physical Therapy Rev-Medicare A Physical Therapy Rev-Medicare B hysical Therapy - Medicare	(499,150.00) (156,000.00) [665,150.00]	(499,150,00) (166,000,00) [665,150,00]	5	0.00 0.00 0.00		0.00 0.00 0.00	(499,150.00) (166,000.00) [665,150.00]	(479,004,00) (155,060,00) (634,064,00)
Subgroup : [78] 5026-201-03 5026-202-03 Subtotal [78] Pl	Physical Therapy Rev>Medicare A>C/A Physical Therapy Rev>Medicare B>C/A hysical Therapy - Medicare Contractual Allowance	498,681 D0 70,963.00	498,681,00 70,963,00 563,544.00	2	0.00 0.00 0.00		0,00 0,00 0,00	498,581,00 70,963,00 569,544,00	482,100,00 63,712,00 545,812,00
Subgroup: [7C] 5020-208-03 5026-203-00 5026-204-00 5026-207-00 5026-208-00 Subtotal [7C] Pi	Physical Therapy - Non-medicare Therapy Revolvaurance2C/A Physical Therapy Revo-Medicaid Physical Therapy Revo-Medicaid Physical Therapy Revolvaurance Physical Therapy Revolvaurance hysical Therapy - Non-medicare	56,022,00 (14,500 00) (205,450 00) (950,00) (891,800,00) (1,056,678,00)	56,022.00 (14,500.00) (205,450.00) (950.00) (851,800.00) (1,056,678.80)	Ξ	0.00 0.00 0.00 0.00 0.00		0.00 0.00 0.00 0.00 0.00 0.00	56,022,00 (14,500,00) (205,450,00) (950,00) (851,800,00) (1,656,678,00)	0,00 (3,400,00) (170,000,00) (2,000,00) (689,330,00) (884,750,00)
Subgroup : [7D 5026-204-03 5026-207-03 5026-208-03 Sublotal [7D] P] Physical Therapy - Non-medicare Contractual A Physical Therapy Rev>Nedicaid-CIA Physical Therapy Rev>Inspice>CIA Physical Therapy Rev>Insurance>CIA hysical Therapy - Non-medicare Contractual Allow	209,550,00 950,00 765,341.00	209,550,00 950,00 765,341,00 975,841,00	2	0.00 0.00 0.00 0.00		0.00 0.00 0.00 0.00	209,550.00 950.00 765,341.00 975,841.09	170,000,00 2,000,00 598,327,00 770,327,00
Subgroup : [8A] 5025-201-00 5025-202-00 Subtotal [8A] 6	Speech Therapy - Medicure Speech Therapy Revo Medicare A Speech Therapy Revo Medicare B peech Therapy - Medicare	(167,950,00) (55,700,00) (223,650,00)	(167,950,00) (55,700,00) [223,850,00]	=	0.00 0.00 0.00		0.00 0.00 0.00	(167,550.00) (55,700.00) [223,650.00]	(120,800.00) (54,900.00) (175,700.00)
5025-201-03 5025-202-03] Speech Therapy - Medicare Contractual Allowal Speech Therapy Revo Medicare A>C/A Speech Therapy Revo Medicare B>C/A peech Therapy - Medicare Contractual Allowance	167,913.00 8,101,00 174,014.00	167,913.00 E,101.00 174,014.00	Ξ	0.00 0.00 0.00		0.00 0.00 0.00	167,913.00 6,101.00 174,814.00	127,711,00 4,560.00 132,271,00
Subgroup: [8C] 5025-203-00 5025-204-00 5025-207-00 5025-208-00 Subtotal [8C] \$	Speech Therapy - Non-medicare Speech Thrapy Rev>Private Speech Thrapy Rev>Medicaid Speech Thrapy Rev>Hospice Speech Thrapy Rev>Insurance Speech Therapy - Non-medicare	(2,850.00) (56,700.00) (2,000.00) (313.950.00) (375,500.00)	(2,850.00) (56,700.00) (2,000.00) (313,950.00) (375,560.00)	Ξ	0.00 0.00 0.00 0.00		0.00 0.00 0.00 0.00 0.00	(2,850.00) (56,700.00) (2,000.00) (313,950.00) (375,500.00)	(850.00) (40,350.00) (1,000.00) (154.750.00) (236,950.00)
5025-204-03 5025-207-03 5025-208-03	J Speech Therapy - Non-medicare Contractual Al Speech Therapy Rev≻Medicaid>C/A Speech Therapy Rev≻lospic>C/A Speech Therapy Rev≻losurance>C/A peech Therapy - Non-medicare Contractual Allowa	55,700,00 2,000.00 264,905.00	55,700.00 2,000.00 268,505.00 326,505.00	5	0,00 0,00 0,00 0,00		0.00 0.00 0.00 0.00	55,700.00 2,000.00 268,905.00 326,605.00	40,350,00 1,000,00 148,635,00 189,885,00
Subgroup : [9A 5027-201-00 5027-202-00 Subtotal [9A] O] Occupational Therapy - Medicare Occup Therapy Rev>Medicare A Occup Therapy Rev>Medicare B ccupational Therapy - Medicare	(512,150,00) (175,550,00) [587,708,00]	(512,150.00) (175,550.00) (687,700,00)	Ī	0,00 0,00 8,00		0,00 0,00 0,00	(512,150,00) (175,550,00) [587,700,00]	(476,900.00) (123,050.00) (599,950.00)
Subgroup : [9B 5027-201-03 5027-202-03	Occupational Therapy - Medicare Contractual A Occup Therapy Rev>Medicare A>C/A Occup Therapy Rev>Medicare B>C/A	Towance 512,250,00 75,549,00	512,250.00 75,549.00		0.00		0.00	512,250.00 75,549.00	480,495.00 49,862.00

ngagement: eriod Ending	Whitney Manor Medicald - Whitney Manor Medicald 2023 9/30/2023						
rial Balance:	A.01 • TB-CCNH A.03 • TB-CCNH Combined Detail LS Description	UNADJ	ADJ	JE Ref# RJE	JE Ref # CJE1	FINAL	1st PP-FINAL
	upational Therapy - Medicare Contractual Allowan	9/30/2023 587,799.00	9/30/2023 587,799.00	0,00	0.00	567,790.00	9/30/2022 530,357.00
	Occupational Therapy - Non-medicare	086193300	201,733.40				
027-203-00	Occup Therapy Rev>Private Occup Therapy Rev>Medicaid	(15,400.00) (162,800.00)	(15,400,00) (162,800,00)	0.00 0.00	0.00	(15,400.00) (162,800.00)	(750.00) (126.700.00)
027-207-00	Occup Therapy Rev>Hospice	(2,950,00)	(2,950,00) (865,750,00)	0.00	0,00	(2,950,00)	(1,550,00)
027-208-00 subtotal [9C] Occ	Occup Therapy Rev>Insurance upational Therapy - Non-medicare	[565,750,00] (1,046,900,00]	[1,046,900,00]	0.00	0.00	(1,046,900.00)	[789,209,00]
ubgraup : [8D]	Occupational Therapy - Non-medicare Contractual	Allowance	455 350 00	0.00	0,00	165,250,00	126,700.00
027-207-03	Occup Therapy Rev>Medicaid>C/A Occup Therapy Rev>Hospice>C/A	165,250,00 2,950,00	165,250.00 2,950.00	0.00	0,00	2,950,00	1,550,00 593,600,00
	Occup Therapy Rev>Insurance>C/A upational Therapy - Non-medicare Contractual Alli	769,956.00 938,156.00	769,956,00 938,156,00	0.00	00,00	769,956.00 938,156.00	721,850,00
ubaroun : [10A]	Other - Medicare						
020-202-03	Therapy Rev>Medicare B>C/A Other Rev>Write-offs-Sequester	4,293,00	4,293.00 107.941.00	0.00	0,00	4,293,00 107,941,00	0,00 25,206.00
subtotal [10A] Oth		112,234.00	112,234.00	0.00	0,00	112,234.00	(365,788.00)
	Other - Non-medicare Therapy Rev>C/A	(4,556,00)	(4,556.00)	0.00	0,00	(4,556,00)	0.00
	her - Non-medicare	(4,556.00)	(4,556.00)	0.00	0.00	(4,556,00)	[36,633,00]
subgroup : [15]	Interest Income	4400.000	(470.00)	0.00	0.00	(130.00)	(415,00)
900-763-00 Subtotal [15] Inter	Other Revoluterest rest Income	(130,00)	(130,00) (130,00)	0.00	0.00	(130.00)	(415,00)
	Other Revenue						0.00
	Other Rev>Add-on Other Rev>Misceflaneous	(2,516,104,00) (199,167.00)	(2,516,104.00) (199,167,00)	0,00	0,00 0,00	(2,516,104,00) (199,167,00)	0,00 (359,00)
900-078-00	Other Rev>Vending Machines Non-Operating (Inc)/Exp	(1,780.00) 525.00	(1,780.00) 525,00	0.00 0.00	0,00	(1,780,00) 525,00	(1,300,00) (42,091,D0)
999-000-95	Non-Operating (Inc.)/Exp>Prior Year Other Income	206,00	206.00 0.00	0.00 (81,457.00)	0.00 0.00	206,00 (81,457,00)	(210,970,00) 0.00
ildrount 110	-	(2,715,320.00)	(2,716,320,00)	RJE - 3 (81,457,00) (81,457,00)	0.00	(2,797,777,00)	(317,635,00)
Subtotal [18] Othe Sotal [30] Stateme		[20,606,029.00]	[20,606,029.00]	[81,457.00]	0.00	(20,687,488.00)	[18,313,450.00]
	Balance Sheet Accounts						
ubgroup : None 000-400-15	Cash>Petty Cash>Other	1,069,00	1,069,00	0.00	0.00	1,069.00	1,069,00 364,004,00
000-403-00 000-403-15	Cash>Operating Cash>Operating>Other	(31,856,00) (1,204,00)	(31,856,00) (1,204,00)	0.00 0.00	0.00 0.00	(31,856,00) (1,204,00)	0,00
000-421-00	Cash>Resident Funds Cash>Resident Funds>Other	1,965,00	1,965,00	0.00	0.00	1,965.00 8,00	2,596,00 8,00
	Restricted Cash>Resident Funds	76,155,00	76,155.00	0.00	0.00	76,155,00 74,00	83,771.00 74.00
005-421-15 010-201-00	Restricted Cash>Resident Funds>Other Accounts Receivable>Medicare A	74,00 209,395,00	74,00 209,395,00	0,00 0.00	0.00	209,395,00	429,474,00
	Accounts Receivable>Private Accounts Receivable>Medicaid	202,462,00 1,060,073,00	202,462,00 1,050,073,00	0.00	0,00 0,00	202,462.00 1,060,073,00	277,071.00 767,194,00
010-208-00 010-302-00	Accounts Receivable>Insurance Accounts Receivable>Write-offs - Medicare Part B	111,879,00 245,190,00	111,879.00 245,190.00	0.00	0,00 0,00	111,879,00 245,190.00	268,570,00 222,070.00
010-303-00	Accounts Receivable>Write-offs - Private Accounts Receivable>Clearing	37,805,00 51,483.00	37,805,00 51,483,00	0,00	0.00	37,805,00 51,483.00	0,00 20,675,00
D10-409-00 D10-439-00	Accounts Receivable>Resident Refunds	192,693,00	192,693.00	0.00	0.00	192,693.00 (3,257,516.00)	110,056.00 (3,077,541.00)
010-450-00 010-457-00	Accounts Receivable>Allow for Doubtful Accts Accounts Receivable>Write-offs-Uncollectable	(3,257,516,00) 3,158,611.00	(3,257,516,00) 3,158,611,00	0.00	0.00	3,158,611.00	2,584,885.00 21.589.00
010-457-15	Accounts Receivable>Write-offs-Uncollectible>Other AR Related Receivables>Medicare A	31,335,00 (10,882,00)	31,335.00 (10,882.00)	0,00 00,0	0,00 0.00	31,335.00 (10,882.00)	(10,882.00)
	AR Related Receivables>Clearing Third Party Settl>Medicare A	2,794.00 17,946.00	2,794,00 17,946,00	0.00 0.00	0.00 0.00	2,794,00 17,946,00	2,794,00 108,015.00
030-000-00	Prepaid Expenses	13,524,00 45,179,00	13,524 00 45,179.00	0.00	00,0 00,0	13,524,00 45,179,00	19,024,00 43,897,00
030-208-00 030-766-00	Prepaid Expenses>Insurance Prepaid Expenses>RE Taxes	41,885.D0	41,885.00	0.00	0,00	41,885,00 (3,129,00)	0.00 (3,129,00)
035-575-00 050-603-00	Other Current Receivables>Due to/from Prior Owner Fixed Assets>Leasehold Improvements	(3,129.00) 777,438.00	(3,129.00) 777,438,00	0.00	0.00	777,438,00	647,415,00
	Fixed Assets>Equip-Fixed Fixed Assets>Equip-Major Moveable	231,172.00 277,225.00	231,172,00 277,225,00	0.00 0.00	0,00	231,172,00 277,225,00	197,274,00 252,196,00
050-607-00	Fixed Assets>Computer Hardware Fixed Assets>Computer Software	33,942,00 27,022,00	33,942.00 27,022.00	0.00	0,00	33,942.00 27,022.00	19,488,00 24,300,00
050-620-00	Fixed Assets>Capital Lease-Equip	96,350.00 (203,980.00)	96,350,00 (203,980,00)	0,00 0,00	0,00	96,350,00 (203,980,00)	0,00 (160,654,00)
051-603-00 051-604-00	Accum Depn>Leasehold Improvements Accum Depn>Equip-Fixed	(112,045.00)	(112,045,00)	0.00	0.00	(112,045,00) (192,803,00)	(94,798,00) (174,202,00)
051-605-00 051-607-00	Accum Depn>Equip-Major Moveable Accum Depn>Computer Hardwere	(192,803.00) (21,658.00)	(192,803.00) (21,658.00)	0.00	0.00	(21,658.00)	(13,753.00) (22,995.00)
051-608-00 051-620-00	Accum Depn>Computer Software Accum Depn>Capital Lease-Equip	(24,902,00) (26,764,00)	(24,902 00) (26,764 00)	0,00 0.00	0,00 0,00	(24,902,00) (26,764,00)	0.00
062-000-00 062-640-00	Deferred Financing Costs Deferred Financing Costs>Amortization	27,500,00 (18,934,00)	27,500.00 (18,934.00)	0.00	0,00 0,00	27,500.00 (18,934,00)	27,500,00 (13,525.00)
005-000-00	Accounts Payable Other Current Payables>Resident Funds	(2,422,121.00) (76,152.00)	(2,422,121.00) (76,152.00)	0.00 0.00	D,00 D,00	(2,422,121.00) (76,152.00)	(1,348,840.00) (83,768,00)
	Other Current Payables>Due to/from Prior Owner	(30,000,00)	(30,000.00)	0.00	0.00	(30,000,00) 15,295,00	(30,000,00) 8,721.00
011-456-00 020-012-00	AR Related Payables>Write-offs-Sequester Accrued Wages & Related>Agency	(76,581,00)	15,295,00 (76,681,00)	0.00	0.00	(76,681.00) (790.00)	(21,534,00) (790,00)
020-019-00 020-722-00	Accrued Wages & Related>PR Taxes Accrued Wages & Related>FICA Tax-Employer	(790 00) (9,210 00)	(790.00) (9,210.00)	0.00 0.00	0.00	(9,210.00)	(63,572,00)
020-741-00	Accrued Wages & Related Mass, PR Deduction Accrued Wages & Related>Retirement WH	2,339.00 (1,598.00)	2,339,00 (1,698,00)	00,0 00.0	0.00 0.00	2,339.00 (1,698.00)	2,339,00 (380,00)
020-744-00 020-745-00	Accrued Wages & Related>Union Dues W/H Accrued Wages & Related>Gamishments W/H	(30,971.00)	(30,971.00) 1,106.00	0.00 0.00	0,00	(30,971.00) 1,106.00	(18,032,00) 1,106,00
20-749-00	Accrued Wages & Related>Optional Benefit W/H	(1,554.00)	(1,554.00)	0.00	0.00	(1,554.00) 6,317.00	(1,554,00) 5,317,00
020-755-00 020-756-00	Accrued Wages & Related>Unclaimed PR Checks Accrued Wages & Related>Benefit Time	6,317,00 (126,159,00)	6,317.00 (126,159.00)	0.00	0,00	(126,159.00)	(91,861,00)
025-000-00 025-000-15	Other Accrued Other Accrued>Other	765,148.00 (147,258.00)	765,148.00 (147,258.00)	0.00 0.00	0.00	765,148.00 (147,258.00)	(49,093,00) 0.00
025-064-00 025-118-00	Other Accrued>Accounting Fees Other Accrued>Provider Tax	(780.00) (23,164.00)	(780,00) (23,164,00)	0.00 0.00	0.00	(780,00) (23,164.00)	(8,679,00) 55,808,00
025-208-00	Other Accrued>Insurance	22,818.00 (220,787.00)	22,618,00 (220,787.00)	0.00 0.00	0.00	22,818,00 (220,787,00)	2,128.00 (264,753,00)
025-766-00 025-767-00	Other Accrued>RE Taxes Other Accrued>Personal Prop Texes	(9,242.00)	(9,242.00)	0,00	0.00	(9,242.00) 7.500.00	(11,123,00) 0.00
030-783-00 030-783-15	Current Debt>Working Capital Current Debt>Working Capital>Other	7,500.00 (895,362.00)	7,500,00 (895,362,00)	0.00	0,00	(895,362.00)	(749,587.00)
035-620-00	Long Term Debt>Capital Lease-Equip Due To/(From)	(112,132.00) 2,521.00	(112,132.00) 2,521,00	0.00 0.00	0.00	(112,132.00) 2,521.00	(75,216,00) 5,639,00
	Due To/(From)>Other	21,332.00 (149,727.00)	21,332.00 (149,727.00)	0.00 0.00	0.00	21,332.00 (149,727.00)	0,00 (434,003,00)
040-000-15 040-000-90 040-940-00	Due To/(From)>Realty Due To/(From)>Related Parties	20.00	20,00	0.00	0.00	20,00	(842,775,00)
040-000-90					0.00 0.00 0.00 0.00	20,00 106,000,00 (1,024,773,00) 57,350.00	(842,775,00) 0,00 (1,013,006,00) 5,000,00

Whitney Manor Medicald - Whitney Menor Medicald 2023 9/30/2023 A.01 - TB-CCNH A.03 - TB-CCNH Cembined Detail LS

Description	UNADJ	ADJ	JE Ref#	RJE	JE Ref#	CJE1	FINAL	1st PP-FINAL
HE/HD/G/FHRE/E	9/30/2023	9/30/2023		775.2		1905001	9/30/2023	8/30/2022
ers' Equity>Retained Earnings	2,222,000,00	2,222,000.00		0.00				3 462 810.00
	869,511,00	969,511.00		0.00	-	0.00		1,240,507.00
Accounts	869,511,00	969,511,00	-	0.00		0.00	969,511.00	1,248,887.00
of Account Groups	(989 511.00)	(969.511.00)		0.00		0.00	(969,511,00)	(1,240,807.00)
or Account Groups	[365,511,00]	[505]511100]						
ncome) Loss	(989,511,00)	(968,511,60)		0.00		0.00	(969,511.00)	(1,240,807.00)
	ers' Equity-Retained Earnings Accounts of Account Groups	ers' Equity-Rotained Earnings 2,222,000,000 869,511,00 Account Groups [969,511,00]	ere' Equity-Roteined Earnings 2,222.000.00 2,222.000.00 569,511.00 589,511.00 589,511.00 589,511.00 589,511.00 589,511.00 589,511.00 589,511.00 589,511.00 589,511.00 589,511.00 589,511.00 589,511.00 589,511.00 589,511.00	ers' Equity-Retained Earnings 2,222,000 2 2,222,000,00 2 2,222,000,00 3 685,511.00 869,511.00	ere' Equity-Rotained Earnings 2.222.000.00 2.222.000.00 0.00 Accounts 869,511.00 869,511.00 0.00 Account Groups [969,511.00] [969,511.00] 0.00	ers' Equity-Rotained Earnings 2.227.000.00 2.222.000.00 0.00 0.00 0.0	## Secount Groups State S	## Secount Groups ## Secount Groups ## Secount Groups ## Secount Secount Groups ## Secount Secount Groups ## Secount Secount Secount Groups ## Secount Second Secount Secount Second Secount Second Secount Second Secount Second Secount Second Secon

Whitney Manor Medicaid - Whitney Manor Medicaid 2023 Engagement: Period Ending: Trial Balance: 8/30/2023 1st PP-FINAL UNADJ AD. JE Ref # RJE CJE1 FINAL Description 9/30/2022 9/30/2023 9/30/2023 9/30/2023 1,069,00 (31,656,00) 1.059.00 1.069.00 1,069,00 (21,856,05) Cash>Petty Cash>Other 1000-400-15 (31.856.00) 364,004,00 Cash>Operating
Cash>Operating>Other (1,204.00) (1,204,00) (1,204.00) 1000-403-15 2,596,00 1,965,00 1.965.00 1000-421-00 Cash>Resident Funds 8.00 8 00 000-421-15 Cash>Resident Funds>Other Restricted Cash>Resident Funds 8,00 8,00 76,155.00 83,771.00 76,155,00 76,155,00 1005-421-00 74,00 74_00 74,00 Restricted Cash>Resident Funds>Other 1005-421-15 429,474.00 209,395,00 209.395.00 Accounts Receivable>Medicare A
Accounts Receivable>Private 202,462,00 202,462,00 202 462 00 1010-203-00 1,060,073,00 1.060.073.00 767.194.00 1010-204-00 Accounts Receivable>Medicaid 111,879.00 268.570.00 Accounts Receivable>Insurance
Accounts Receivable>Write-offs - Medicare Part B 111.879.00 111,879,00 222,070.00 245.190.00 245 190.00 245,190,00 1010-302-00 37,805.00 37,805,00 37.805.00 0.00 1010-303-00 Accounts Receivable>Write-offs - Private 51,483,00 20 675 00 Accounts Receivable>Clearing
Accounts Receivable>Resident Refunds 51,483.00 51,483,00 1010-409-00 192,693,00 (3,257,516,00) 192,693.00 (3,257,516,00) 192,693,00 110,056.00 1010-439-00 (3,257,516.00) (3.077.541.00) 1010-450-00 1010-457-00 Accounts Receivable>Allow for Doubtful Accts 2,584,885.00 Accounts Receivable>Write-offs-Uncollectible
Accounts Receivable>Write-offs-Uncollectible>Other 3,158,611,00 3.158.611.00 31,335,00 21,589.00 31,335,00 1010-457-15 (10,882,00) 2,794.00 17,946.00 (10,882,00) 1011-201-00 1011-409-00 AR Related Receivables>Medicare A AR Related Receivables>Clearing (10,882,00) (10,882,00) 2.794.00 2.794.00 108,015.00 17,946,00 1015-201-00 Third Party Settl>Medicare A 13.524.00 19 024.00 Prepaid Expenses
Prepaid Expenses>Insurance 13,524,00 1030-000-00 13.524_00 45,179,00 45,179.00 45,179,00 1030-208-00 0.00 Prepaid Expenses>Computer Software
Prepaid Expenses>RE Taxes
Other Current Receivables>Due to/from Prior Owner 0.00 0.00 76.00 1030-606-00 41 885.00 0.00 1030-766-00 (3,129,00) (3,129,00) 777,438,00 (3,129,00) 777,438,00 (3,129,00) 1035-575-00 777.438.00 547,415,00 Fixed Assets>Leasehold Improvements Fixed Assets>Equip-Fixed Fixed Assets>Equip-Major Moveable 1050-603-00 231,172.00 197,274,00 252,196.00 231,172,00 231,172,00 277,225,00 33,942,00 277,225.00 277 225.00 1050-605-00 33.942.00 19,488,00 1050-607-00 Fixed Assets>Computer Hardware 27,022.00 24,300.00 Fixed Assets>Computer Software 27 022 00 27.022.00 0.00 96,350.00 (203,960.00) 96.350.00 96,350,00 Fixed Assets>Capital Lease-Equip 1050-620-00 (160.654.00) (203,980,00) (203 980.00) 1051-603-00 Accum Depn>Leasehold Improvements (94,798.00) (174,202.00) Accum Depn>Equip-Fixed
Accum Depn>Equip-Major Moveable 1051-604-00 (112 045 00) (112.045.00) (192,803,09) (21,658,00) (192, 803, 00)1051-605-00 (21.658.00) (13.753.00) 1051-607-00 Accum Depn>Computer Hardware Accum Depn>Computer Software (21,658.00) (24,902,00) (22,995,00) (24.902.00) (24,902,00) 1051-608-00 (26,754.00) (26,764,00) 27,500.00 (26,764,00)0,00 27,500,00 1051-620-00 Accum Depn>Capital Lease-Equip 27.500.00 1062-000-00 Deferred Financing Costs
Deferred Financing Costs>Amortization 27,500,00 (18.934.00) (18.934.00) 1062-640-00 (2,422,121,00) (2,422,121,00) (2.422.121.00) (1,348,840,00) 2005-000-00 Accounts Pavable Accounts Payable
Other Current Payables>Resident Funds
Other Current Payables>Due to/from Prior Owner (76_152,00) (83,766.00) (30,000,00) 2010-421-00 (76.152,00) (76,152,00) (30,000,00) (30.000.00) 2010-575-00 Other Current Payables>Vivite-offs-Sequester
Accrued Wages & Related>Wages
Accrued Wages & Related>Agency
Accrued Wages & Related>PR Taxes
Accrued Wages & Related>FICA Tax-Employer
Accrued Wages & Related>FICA Tax-Employer
Accrued Wages & Related>Misc. PR Deduction 15.295.00 8,721,00 2011-456-00 (142,676,00) (21,534.00) 0,00 (76,681,00) 0.00 0.00 (76 681.00) (76,651,00) 2020-012-00 (790,00) (790,00) 2020-019-00 (9,210,00) (63,572,00) 2,339.00 (9,210,00) (9.210.00) 2020-722-00 2,339,00 (1,698,00) 2,339,00 2,339.00 2020-741-00 (1.698.00) (380.0D) Accrued Wages & Related>Retirement WH Accrued Wages & Related>Union Dues W/H Accrued Wages & Related>Garnishments W/H (1,693,00) 2020-742-00 (30,971.00) (18,032,00) 2020-744-00 (30 971,00) (30,971,00) 1,106,00 1,106,00 1,106.00 1,106,00 2020-745-00 (1,554.00) (1,554,00)Accrued Wages & Related>Optional Benefit W/H
Accrued Wages & Related>Unclaimed PR Checks (1,554,00) (1,554,00) 2020-749-00 6,317.00 6,317.00 2020-755-00 6.317.00 6.317.00 (126,159.00) (126,159,00) 765,148.00 (126,159.00) (91.251.00) 2020-756-00 Accrued Wages & Related>Benefit Time 765.148.00 (49.093.00) 2025-000-00 2025-000-15 Other Accrued
Other Accrued>Other 765,148_00 0.00 (147,258,06) (780,06) (147:258.00) (750,00 (780,00) 2025-064-00 Olher Accrued>Accounting Fees (23,154,00) (23,164,00) 55.808.00 (23,164,00) 2025-118-00 Other Accrued>Provider Tax 22,818.00 2,128.00 22,818,00 22.818.00 Other Accrued>Insurance 2025-208-00 (220,787,00) (220,787,00) (254,753,00) 2025-766-00 Other Accrued>RE Taxes (9,242.00) 7,500.00 Other Accrued>Personal Prop Taxes
Current Debt>Working Capital
Current Debt>Working Capital>Other
Long Term Debt>Capital Lease-Equip (11,123,00) 2025-767-00 (9,242.00) (9,242,00) 0.00 (749,587,00) 7,500,00 7 500 00 2030-783-00 (895,362,00) (595,362,00) 2030-783-15 (112,132,00) (75,216,00) 5,639.00 2035-620-00 (112.132.00) (112.132.00) 2,521.00 2.521-00 2,521,00 2040-000-00 Due To/(From) 21.332.00 0.00 21,332,00 21,332.00 2040-000-15 Due To/(From)>Other Due To/(From)>Realty (434,003,00) (\$42,775,00) (149,727,00) 2040-000-90 (149,727,00) (149,727,00) 20.00 20.00 20,00 Due To/(From)>Related Parties 2040-940-00 106,000,00 105 000-00 0.00 Due To/(From)>Related Parties>Other Members' Equity>Capital Contributions 2040-940-15 (1,013,006,00) (1.024.773.00) (1.024.773.00) 3015-980-00 57.350.00 57,350.00 57,350.00 5.000.00 3015-981-00 Members' Equity>Capital Distributions 18 575 00 31 825 00 Members' Equity>Capital Distributions>Other Members' Equity>Retained Earnings 31,825,00 31,825,00 2,222,000.00 3,462,810,00 2,222,000.00 (2.587,540.00) 2 222 000 00 3015-997-00 (2,587,540,00) (546,140,00) (2.587.549.00) (2.707.420.00) 5001-201-01 R&B>Medicare A>Certified (945,140,00) (972,017.00) 5001-201-03 R&B>Medicare A>C/A
R&B>Medicare A>Adjustments (946.140.00) (10,039,00) 3,373.00 (1,351,801.00) 3,373,00 3.373.00 5001-201-16 (1.351.801.00) (1.351.801.00) (1,674,420,00) 5001-203-01 R&B>Private>Certified (214,693.00) (171.160.00) (183,945.00) 5001-203-03 R&B>Private>C/A (214.593.00) (214,693,00) 257,705.00 257,705.00 257,705,00 R&B>Private>Adjustments 5001-203-16 (14.434.230.00) (12,567,839,00) (14.434.230.00) (14,434.230.00) 5001-204-01 R&B>Medicaid>Certified 5,178,450.00 R&B>Medicaid>C/A 5.854.444.00 5.854,444,00 5001-204-03 (203,134,00) (1,241,070,00) (203, 134, 00) (203,134,00) (53,600,00) 5001-204-16 R&B>Medicaid>Adjustments (1.241.070.00) (1,356,145,00) R&B>Hospice>Certified R&B>Hospice>C/A (1,241,070,00) 5001-207-01 515.224.00 515 224 00 5001-207-03 36,978,00 36,978.00 36.978.00 4.303.00 R&B>Hospice>Adjustments 5001-207-16 (229,950,00) 34,738.00 (119,285,00) R&B>Insurance>Certified R&B>Insurance>C/A (229,950,00) (229,950,00) 891.00 34.738.00 34 738.00 5001-208-03 98,791,00 98,791,00 (3,136,550,00) 164,344.00 98.791.00 98,791.00 5001-208-15 R&B>Insurance>Adjustments (3,136,550.00) 33,519.00 (3,114,660,00) 5001-211-01 R&B>Medicare HMO>Certified 5001-211-03 R&B>Medicare HMO>C/A (3,136,550,00) 56,311.00 33.519.00 33,519.00

		UNADJ	ADJ	JE Ref#	RJE JE Ref #	CJE1 FINAL	1st PP-FINAL
Account	Description	9/30/2023	9/30/2023	JE Ker #	KJE JEKEF	9/30/2023	9/30/2022
5001-211-15	R&B>Medicare HMO>Adjustments	(3,402,00)	(3,402.00)			(3,402.00)	(102,755.00)
5020-000-03	Therapy Rev>C/A	(4,556,00)	(4,556.00)			(4,556.00)	0.00
5020-202-03	Therapy Rev>Medicare B>C/A	4,293.00	4,293.00			4,293.00 56,022.00	0.00
5020-208-03	Therapy Rev>Insurance>C/A	56,022.00 (167,950,00)	56,022.00 (167,950.00)			(167,950,00)	(120,800,00)
5025-201-00 5025-201-03	Speech Therapy Rev>Medicare A Speech Therapy Rev>Medicare A>C/A	167,913.00	167,913.00			167,913,00	127,711.00
5025-201-03	Speech Therapy Rev>Medicare B	(55,700,00)	(55,700.00)			(55,700.00)	(54,900,00)
5025-202-03	Speech Therapy Rev>Medicare B>C/A	6,101.00	6,101,00			6,101.00	4,560.00
5025-203-00	Speech Therapy Rev>Private	(2,850,00)	(2,850.00)			(2,850.00)	(850.00) (40,350.00)
5025-204-00	Speech Therapy Rev>Medicaid	(56,700.00)	(56,700,00) 55,700.00			(56,700.00) 55,700.00	40,350.00
5025-204-03	Speech Therapy Rev>Medicaid>C/A	55,700.00 (2,000.00)	(2,000.00)			(2,000.00)	(1,000.00)
5025-207-00 5025-207-03	Speech Therapy Rev>Hospice Speech Therapy Rev>Hospice>C/A	2,000.00	2,000.00			2,000.00	1,000.00
5025-208-00	Speech Therapy Rev>Insurance	(313,950,00)	(313,950,00)			(313,950.00)	(194,750.00)
5025-208-03	Speech Therapy Rev>Insurance>C/A	268,905.00	268,905.00			268,905.00	148,635.00
5026-201-00	Physical Therapy Rev>Medicare A	(499,150.00)	(499,150,00)			(499,150.00) 498,681.00	(479,004.00) 482,100.00
5026-201-03	Physical Therapy Rev>Medicare A>C/A	498,681.00 (166,000.00)	498,681.00 (166,000,00)			(166,000,00)	(155,060,00)
5026-202-00 5026-202-03	Physical Therapy Rev>Medicare B Physical Therapy Rev>Medicare B>C/A	70,963.00	70,963.00			70,963.00	63,712.00
5026-203-00	Physical Therapy Rev>Private	(14,500.00)	(14,500.00)			(14,500.00)	(3,400.00)
5026-204-00	Physical Therapy Rev>Medicaid	(205,450.00)	(205,450.00)			(205,450.00)	(170,000.00)
5026-204-03	Physical Therapy Rev>Medicald>C/A	209,550.00	209,550.00			209,550.00 (950.00)	170,000,00 (2,000,00)
5026-207-00	Physical Therapy Rev>Hospice Physical Therapy Rev>Hospice>C/A	(950,00) 950.00	(950,00) 950.00			950,00	2,000.00
5026-207-03 5026-208-00	Physical Therapy Rev>Insurance	(891,800.00)	(891,800.00)			(891,800.00)	(689,330.00)
5026-208-03	Physical Therapy Rev>Insurance>C/A	765,341.00	765,341.00			765,341.00	598,327.00
5027-201-00	Occup Therapy Rev>Medicare A	(512,150,00)	(512,150,00)			(512,150.00)	(476,900,00)
5027-201-03	Occup Therapy Rev>Medicare A>C/A	512,250,00	512,250.00			512,250.00 (175,550.00)	480,495.00 (123,050.00)
5027-202-00	Occup Therapy Rev>Medicare B	(175,550,00) 75,549.00	(175,550.00) 75,549.00			75,549.00	49,862,00
5027-202-03 5027-203-00	Occup Therapy Rev>Medicare B>C/A Occup Therapy Rev>Private	(15,400,00)	(15,400,00)			(15,400,00)	(750,00)
5027-204-00	Occup Therapy Rev>Medicaid	(162,800,00)	(162,800.00)			(162,800.00)	(126,700,00)
5027-204-03	Occup Therapy Rev>Medicaid>C/A	165,250.00	165,250.00			165,250.00	126,700.00
5027-207-00	Occup Therapy Rev>Hospice	(2,950,00)	(2,950.00)			(2,950.00) 2,950,00	(1,550,00) 1,550,00
5027-207-03	Occup Therapy Rev>Hospice>C/A	2,950.00 (865,750.00)	2,950.00 (865,750.00)			(865,750.00)	(660,200,00)
5027-208-00 5027-208-03	Occup Therapy Rev>Insurance Occup Therapy Rev>Insurance>C/A	769,956.00	769,956.00			769,956.00	593,600.00
51000-10000		0.00	0.00		268.00	268.00	0.00
0.000 /0000				RJE - 2	268.00		
5900-000-17		(2,516,104.00)	(2,516,104.00)			(2,516,104_00)	0.00 (359.00)
5900-025-00	Other Rev>Miscellaneous	(199.167,00)	(199,167.00) (1.780.00)			(199,167.00) (1,780.00)	(1,300.00)
5900-078-00 5900-201-00	Other Rev>Vending Machines Other Rev>Medicare A	(1,780.00) 0,00	0.00			0.00	(390,994,00)
5900-204-00	Other Rev>Medicaid	0.00	0,00			0.00	(35,833.00)
5900-456-00	Other Rev>Write-offs-Sequester	107,941.00	107,941.00			107,941.00	25,206.00
5900-763-00	Other Rev>Interest	(130.00)	(130,00)			(130.00)	(415.00)
6115-022-00	Gen Nsg Exp>Supplies	150,830.00	150,830.00			150,830.00 8,263.00	101,211.00 3,200.00
6115-024-00	Gen Nag Exp>Contracted Service	8,263.00 539.00	8,263.00 539.00			539.00	0.00
6115-026-00 6115-032-00	Gen Nag Exp>Forms & Printing Gen Nag Exp>Training & Educ	21,286.00	21,286.00			21,286.00	744.00
6115-046-00	Gen Nag Exp>Med Director Fees	54,000.00	54,000.00			54,000.00	54,000.00
6115-053-00	Gen Nag Exp>Oxygen	4,741.00	4,741.00			4,741.00	6,056.00
6115-054-00	Gen Nsg Exp>Barber & Beauty	16.00	16.00			16.D0 0.00	20.00 293.00
6115-055-00	Gen Nsg Exp>Personal Items	0.00 27,137.00	0.00 27,137.00			27,137.00	21,836.00
6115-080-00 6115-081-00	Gen Nsg Exp>Equip-Minor Gen Nsg Exp>Equip-Rental	21,149.00	21,149.00			21,149.00	22,480.00
6115-082-00	Gen Neg Exp>Software Rental	70,230.00	70,230.00			70,230.00	74,325.00
6115-102-00	Gen Nsg Exp>Incontinence Supplies	69,817.00	69,817.00			69,817.00	60,620.00
6115-103-00	Gen Nsg Exp>House	22,588.00	22,588.00			22,588.00 45,640.00	15,756.00 47.562.00
6115-103-17	Gen Nsg Exp>House>Add-on	45,640.00	45,640.00 11,835.00			11,835.00	10.080.00
6115-131-00 6115-279-00	Gen Nsg Exp>Dental Gen Nsg Exp>Transportation	11,835.00 3,753.00	3,753.00			3,753.00	2,530.00
6115-285-00	Gen Nsg Exp>Ambulance services	1,050.00	1,050,00			1,050.00	10,074.00
6130-001-20	Nursing Admin>Wages>Director	132,669.00	132,669.00			132,669.00	117,986.00
6130-001-21	Nursing Admin>Wages>Assistant Director	117,946.00	117,946.00			117,946.00	131,127.00
6130-001-29	Nursing Admin>Wages>MDS / RNAC	257,888.00	257,868.00			257,888.00 79,954.00	217,342,00 86,554.00
6130-001-30	Nursing Admin>Wages>QA/ Infection Control	79,954.00 52,099.00	79,954.00 52,099.00			52,099.00	41,620.00
6130-001-33 6130-001-36	Nursing Admin>Wages>Nursing Secretary Nursing Admin>Wages>Staff Coordinator	105,388.00	105,388.00			105,388.00	119,387.00
6130-001-42	Nursing Admin>Wages>Central Supply	5,207.00	5,207,00			5,207.00	0.00
6130-002-29	Nursing Admin>OT Wages>MDS / RNAC	712.00	712,00			712.00	0.00
6130-002-30	Nursing Admin>OT Wages>QA/ Infection Control	12,569,00	12,569.00			12,569.00 138.00	13,903.00 1,576.00
6130-002-33	Nursing Admin>OT Wages>Nursing Secretary	138.00 9,715.00	138.00 9,715.00			9,715.00	14,654.00
6130-002-36 6130-008-20	Nursing Admin>OT Wages>Slaff Coordinator Nursing Admin>Bonus Pay>Director	751.00	751.00			751.00	497.00
6130-008-20	Nursing Admin>Bonus Pay>Assistant Director	13,541.00	13,541.00			13,541.00	13,719.00
6130-008-29	Nursing Admin>Bonus Pay>MDS / RNAC	1,581,00	1,581.00			1,581.00	696.00
6130-008-30	Nursing Admin>Bonus Pay>QA/ Infection Control	9,549,00	9,549.00			9,549,00 350.00	6,490.00 709.00
6130-008-33	Nursing Admin>Bonus Pay>Nursing Secretary	350,00 23,088,00	350.00			23,088.00	13,009.00
6130-008-36 6130-010-00	Nursing Admin>Nages-V H S	63,370,00	23,088.00 63,370.00			63,370.00	56,612.00
6130-010-00 6130-011-00	Nursing Admin>Wages-V,H,S Nursing Admin>Wages-Holiday	21,807.00	21,807.00			21,807.00	19,673,00
6130-017-00	Nursing Admin>Workers Comp	21,930.00	21,930.00			21,930.00	31,205.00
6130-019-12	Nursing Admin>PR Taxes>Fica	69,581.00	69,581.00			69,581.00	63,965.00
6130-019-13	Nursing Admin>PR Taxes>SUI	7,684.00	7,684.00			7,684.00 649.00	6,425.00 504.00
6130-019-14	Nursing Admin>PR Taxes>FUI	649.00 543.905.00	649,00 543,905.00			543,905.00	500,275.00
6216-001-25 6216-001-26	Cert Nsg Exp>Wages>RN Cert Nsg Exp>Wages>LPN	1,202,692.00	1,202,692.00			1,202,692.00	975,030.00
6216-001-26	Cert Nsg Exp>vvages>CPN Cert Nsg Exp>Wages>CNA	1,900,555.00	1,900,555.00			1,900,555.00	1,631,802.00
6216-002-25	Cert Nag Exp>OT Wages>RN	124,250.00	124,250.00			124,250.00	80,385.00
6216-002-26	Cert Nsg Exp>OT Wages>LPN	276,386.00	276,386.00			276,386.00	223,738.00
6216-002-27	Cert Nsg Exp>OT Wages>CNA	286,449.00	286,449.00			286,449.00 58,038.00	197,232.00 29,153.00
6216-008-25	Cert Nsg Exp>Bonus Pay>RN	58,038.00 148,786.00	58,038.00 148,786.00			148,786.00	151,873.00
6216-008-26 6216-008-27	Cert Neg Exp>Bonus Pay>LPN Cert Neg Exp>Bonus Pay>CNA	152,365.00	152,365.00			152,365.00	171,780,00
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Account	Description	UNADJ	ADJ	JE Ref# RJE	JE Ref # CJE1	FINAL	1st PP-FINAL
Account		9/30/2023	9/30/2023			9/30/2023	9/30/2022
6215-010-00	Cert Neg Exp>Wages-V,H,S	262,222.00	262,222.00			252,222.00	237,578.00
6216-011-00	Cert Nsg Exp>Wages-Holiday	29,095,00	29,095.00 75,160.00			29,095.00 75,160.00	24,865,00 114,293.00
6216-012-25 6216-012-26	Cert Nsg Exp>Agency>RN Cert Nsg Exp>Agency>LPN	75,160,00 454,095.00	454,095.00			454,095.00	596,525.00
6216-012-27	Cert Nag Exp>Agency>CNA	557,070.00	557,070.00			557,070.00 4,239,00	662,116.00 1,803.00
6216-013-25	Cert Nsg Exp>OT Agency>RN Cert Nsg Exp>OT Agency>LPN	4,239.00 17,593.00	4,239.00 17,593.00			17,593.00	51,392.00
6216-013-26 6216-013-27	Cert Nsg Exp>OT Agency>CNA	8,287.00	8,287.00			8,287.00	43,229.00
6216-017-00	Cert Nsg Exp>Workers Comp	106,294.00	106,294.00			106,294.00 375,064.00	135,108.00 322,752.00
6216-019-12 6216-019-13	Cert Nsg Exp>PR Taxes>Fica Cert Nsg Exp>PR Taxes>SUI	375,064.00 68,989.00	375,064.00 68,989.00			68,989.00	60,703.00
6216-019-14	Cert Nsg Exp>PR Taxes>FUI	6,141.00	6,141.00			6,141.00	5,497.00
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	1,507.00 146,833.00	1,507.00 146,833.00			1,507,00 145,833,00	0.00 138,656,00
6812-201-00 6812-201-16	Pharmacy Exp>Medicare A Pharmacy Exp>Medicare A>Adjustments	0.00	0.00			0.00	4,936.00
6812-203-00	Pharmacy Exp>Private	357,00	357.00			357.00 13,603,00	0,00 16,563,00
6812-204-00 6812-205-00	Pharmacy Exp>Medicaid Pharmacy Exp>Medicaid Pending	13,603.00 142.00	13,603.00 142.00			142.00	56,00
6812-208-00	Pharmacy Exp>Insurance	211,934.00	211,934.00			211,934.00	153,530.00
6825-001-22	Speech Therapy Exp>Wages>Staff	150,242.00 752.00	150,242.00 752.00			150,242.00 752.00	104,613.00 83.00
6825-002-22 6825-008-22	Speech Therapy Exp>OT Wages>Staff Speech Therapy Exp>Bonus Pay>Staff	0.00	0.00			0.00	446.00
6825-010-00	Speech Therapy Exp>Wages-V,H,S	5,772,00	5,772.00			5,772.00	6,490.00
6825-011-00	Speech Therapy Exp>Wages-Holiday	1,122.00 4,376.00	1,122,00 4,376.00			1,122.00 4,376.00	1,892.00 4,584.00
6825-017-00 6825-019-12	Speech Therapy Exp>Workers Comp Speech Therapy Exp>PR Taxes>Fica	11,610.00	11,610.00			11,610.00	8,111.00
6825-019-13	Speech Therapy Exp>PR Taxes>SUI	2,373.00	2,373.00			2,373,00 193.00	1,232,00 104,00
6825-019-14 6826-001-20	Speech Therapy Exp>PR Taxes>FUI Physical Therapy Exp>Wages>Director	193,00 97,972.00	193,00 97,972,00			97,972.00	101,478.00
6826-001-22	Physical Therapy Exp>Wages>Staff	253,175.00	253,175.00			253,175.00	194,768.00
6826-001-23	Physical Therapy Exp>Wages>Assistant	181,229.00	181,229,00			181,229.00 0.00	130,313.00 1,768.00
6826-001-24 6826-002-22	Physical Therapy Exp>Wages>Aide Physical Therapy Exp>OT Wages>Staff	0.00 2,710.00	2,710.00			2,710.00	3,118.00
6826-002-23	Physical Therapy Exp>OT Wages>Assistant	1,907.00	1,907.00			1,907.00	770.00
5826-008-20	Physical Therapy Exp>Bonus Pay>Director	0.00 0.00	0.00			0.00	353.00 109.00
6826-008-22 6826-008-23		2,000.00	2,000.00			2,000.00	533.00
6826-010-00	Physical Therapy Exp>Wages-V,H,S	30,329.00	30,329.00			30,329.00 9,596.00	23,618.00 8,034.00
6826-011-00 6826-017-00		9,596.00 15,555.00	9,596.00 15,555.00			15,555.00	18,488.00
6826-019-12		43,599.00	43,599.00			43,599.00	34,122.00
6826-019-13	Physical Therapy Exp>PR Taxes>SUI	7,630.00	7,630.00			7,630,00 707.00	5,341.00 471.00
6826-019-14 6826-022-00	Physical Therapy Exp>PR Taxes>FUI Physical Therapy Exp>Supplies	707,00 0,00	707.00 0.00			0.00	496.00
6826-024-00	Physical Therapy Exp>Contracted Service	75,000.00	75,000.00			75,000.00	67,500.00
6826-080-00		1,705.00 137,504.00	1,705.00 137,504.00			1,705.00 137,504.00	1,893.00 158,902.00
6827-001-22 6827-001-23	Occup Therapy Exp>Wages>Staff Occup Therapy Exp>Wages>Assistant	212,299.00	212,299.00			212,299.00	157,638,00
6827-002-22	Occup Therapy Exp>OT Wages>Staff	0.00	0.00			0.00 1,801.00	3,135.00 3,698.00
6827-002-23 6827-008-22	Occup Therapy Exp>OT Wages>Assistant Occup Therapy Exp>Bonus Pay>Staff	1,801.00 0.00	1,801.00 0.00			0.00	834.00
6827-008-23	Occup Therapy Exp>Bonus Pay>Assistant	1,060.00	1,060.00			1,060.00	1,168.00
6827-010-00	Occup Therapy Exp>Wages-V,H,S	19,161.00	19,161.00			19,161.00 5,581.00	16,695.00 6,055.00
6827-011-00 6827-017-00	Occup Therapy Exp>Wages-Holiday Occup Therapy Exp>Workers Comp	5,581.00 10,213.00	5,581.00 10,213.00			10,213.00	13,908.00
6827-019-12	Occup Therapy Exp>PR Taxes>Fica	28,115.00	28,115.00			28,115,00	25,729.00
6827-019-13		6,169.00 569.00	6,169.00 569.00			6,169,D0 569.D0	4,975.00 449.00
6827-019-14 6828-022-00	Occup Therapy Exp>PR Taxes>FUI Inhalation Therapy Exp>Supplies	0.00	0.00			0.00	593.00
6828-080-00	Inhalation Therapy Exp>Equip-Minor	0.00	0.00			0.00	269.00 4,903.00
6829-022-00 6830-022-00		5,283,00 29,399.00	5,283.00 29,399.00			5,283.00 29,399.00	26,329.00
6830-022-00	Wound Care Exp>Equip-Rental	2,585.00	2,585.00			2,585.00	5,279.00
6831-022-00	Urological & Ostomy Exp>Supplies	5,732.00	5,732.00			5,732.00 22.00	5,457.00 0.00
6845-022-16 6859-136-00	Chargeable Med Supply Exp>Supplies>Adjustments Other Ancillary Exp>Lab	22.00 86,499.00	22,00 86,499.00			86,499.00	47,908.00
6859-136-16		74.00	74.00			74.00	26.00 10.672.00
6859-137-00		22,653.00	22,653.00			22,653.00 2,565.00	10,672,00
6859-137-16 6859-141-16	Other Ancillary Exp>Radiology>Adjustments Other Ancillary Exp>Physician Technical Charges>Adjustments	2,565.00 1,616.00	1,616.00			1,616.00	61.00
7714-001-20	Activity Exp>Wages>Director	86,882.00	86,882.00			86,882.00	79,951,00 69,146,00
7714-001-23	Activity Exp>Wages>Assistant	61,295.00 76,00	61,295.00 76.00			61,295.00 76.00	8.00
7714-002-20 7714-002-23	Activity Exp>OT Wages>Director Activity Exp>OT Wages>Assistant	69,00	69.00			69,00	45,00
7714-008-20	Activity Exp>Bonus Pay>Director	0.00	0.00			0.00	422.00 546.00
7714-008-23 7714-010-00	Activity Exp>Bonus Pay>Assistant Activity Exp>Wages-V,H,S	0.00 11,226.00	0.00 11,226.00			11,226,00	6,721.00
7714-011-00	Activity Exp>Wages-Holiday	3,726.00	3,726,00			3,726.00	3,040.00
7714-017-00	Activity Exp>Workers Comp	4,319.00	4,319.00			4,319.00 11,844.00	6,551.00 11,334.00
7714-019-12 7714-019-13		11,844.00 2,487.00	11,844.00 2,487.00			2,487,00	3,103,00
7714-019-13		188.00	188.00			188,00	299.00
7714-022-00	Activity Exp>Supplies	5,429.00	5,429.00			5,429.00 4,585.00	4,678.00 3.010.00
7714-024-00 7714-080-00	Activity Exp>Contracted Service Activity Exp>Equip-Minor	4,585.00 733.00	4,585.00 733.00			733.00	3,560.00
7714-081-00	Activity Exp>Equip-Rental	0.00	0.00			0.00	53,00
7741-001-20		63,498.00 69,660.00	63,498.00 69,660.00			63,498,00 69,660,00	60,151.00 55,341.00
7741-001-23 7741-001-54	Social Services Exp>Wages>Assistant Social Services Exp>Wages>Admissions	255,777.00	255,777.00			255,777.00	251,592.00
7741-002-23	Social Services Exp>OT Wages>Assistant	3,785.00	3,785.00			3,785,00	4,823.00 439.00
7741-002-54	Social Services Exp>OT Wages>Admissions Social Services Exp>Bonus Pay>Assistant	248,00 0,00	248.00 0.00			248.00 0.00	977.00
7741-008-23 7741-008-54	Social Services Exp>Bonus Pay>Admissions	2,000.00	2,000.00			2,000.00	694.00
7741-010-00	Social Services Exp>Wages-V,H,S	33,442.00	33,442.00			33,442.00 12,312.00	33,416,00 9,665.00
7741-011-00	Social Services Exp>Wages-Holiday	12,312,00	12,312.00			. 2,012.00	-10-0-1-0

		TIMAN III	401	15 D-4#	RJE JE Re	f# CJE1	FINAL	1st PP-FINAL
Account	Description	UNADJ 9/30/2023	ADJ 9/30/2023	JE Ref#	RJE JERE	IW CJEI	9/30/2023	9/30/2022
7741-017-00	Social Services Exp>Workers Comp	11;337.00	11,337,00				11,337.00	15,114.00
7741-019-12	Social Services Exp>PR Taxes>Fica	31,963.00	31,963.00				31,963.00	30,193.00
7741-019-13	Social Services Exp>PR Taxes>SUI	4,001.00	4,001,00				4,001.00 352.00	3,733,00 310,00
7741-019-14 7741-022-00	Social Services Exp>PR Taxes>FUI Social Services Exp>Supplies	352,00 6,871,00	352,00 6,871,00				6,871.00	3,432.00
7741-022-00	Social Services Exp>Contracted Service	500,00	500.00				500.00	500,00
7749-001-22	Medical Records Exp>Wages>Staff	28,907.00	28,907.00				28,907.00	22,229,00 120.00
7749-008-22	Medical Records Exp>Bonus Pay>Staff	350,00 2,025,00	350.00 2,025.00				350.00 2,025.00	390.00
7749-010-00 7749-011-00	Medical Records Exp>Wages-V,H,S Medical Records Exp>Wages-Holiday	160,00	160.00				160,00	0.00
7749-017-00	Medical Records Exp>Workers Comp	841.00	841.00				841.00	972.00
7749-019-12	Medical Records Exp>PR Taxes>Fica	2,383.00 \$55.00	2,383,00 555,00				2,383.00 555.00	1,739.00 654.00
7749-019-13 7749-019-14	Medical Records Exp>PR Taxes>SUI Medical Records Exp>PR Taxes>FUI	42.00	42,00				42.00	42.00
7749-024-00	Medical Records Exp>Contracted Service	3,389.00	3,389,00				3,389.00	4,837.00
7930-001-20	Dietary Exp>Wages>Director	39,637.00	39,637.00 5,226.00				39,637.00 5,226.00	46,743.00 0.00
7930-001-21 7930-001-23	Dietary Exp>Wages>Assistant Director Dietary Exp>Wages>Assistant	5,226.00 359,251.00	359,251.00				359,251.00	316,533.00
7930-001-57	Dielary Exp>Wages>Cook	84,541.00	84,541.00				84,541.00	126,414.00
7930-001-58	Dietary Exp>Wages>Dietician	101,496.00	101,496.00				101,496.00 156.00	82,662.00 0.00
7930-002-21 7930-002-23	Dietary Exp>OT Wages>Assistant Director Dietary Exp>OT Wages>Assistant	156.00 24,618,00	156.00 24,618.00				24,618.00	20,894,00
7930-002-23	Dietary Exp>OT Wages>Cook	6,689.00	6,689.00				6,689.00	5,142,00
7930-002-58	Dietary Exp>OT Wages>Dietician	9,868.00	9,868.00				9,868.00	402.00 4,268.00
7930-008-20	Dietary Exp>Bonus Pay>Director	9,800,00 1,465.00	9,800.00 1,465.00				9,800.00 1,465.00	8,207.00
7930-008-23 7930-008-57	Dietary Exp>Bonus Pay>Assistant Dietary Exp>Bonus Pay>Cook	628.00	628.00				628.00	2,204.00
7930-008-58	Dietary Exp>Bonus Pay>Dietician	10,349.00	10,349.00				10,349.00	3,697.00
7930-010-00	Dielary Exp>Wages-V,H,S	48,992.00	48,992.00 6,971.00				48,992.00 6,971.00	36,369.00 4,092.00
7930-011-00 7930-017-00	Dietary Exp>Wages-Holiday Dietary Exp>Workers Comp	6,971.00 17,216.00	17,216.00				17,216.00	25,072.00
7930-017-00		54,223.00	54,223.00				54,223.00	50,769.00
7930-019-13	Dietary Exp>PR Taxes>SUI	12,389.00	12,389.00				12,389.00 1,174.00	12,034.00 1.031.00
7930-019-14	Dietary Exp>PR Taxes>FUI	1,174.00 64,404.00	1,174.00 64,404.00				64,404.00	48,279.00
7930-022-00 7930-023-00	Dietary Exp>Supplies Dietary Exp>Repairs & Maint	3,455.00	3,455.00				3,455.00	(2,106.00)
7930-024-00	Dietary Exp>Contracted Service	3,326.00	3,326.00				3,326.00	16,270.00
7930-032-00	Dietary Exp>Training & Educ	104.00	104.00				104.00 17,154.00	477.00 24,528.00
7930-035-00 7930-036-00	Dietary Exp>Supplements Dietary Exp>Food	17,154.00 448,360.00	17,154.00 448,360.00				448,360.00	373,449.00
7930-030-00	Dietary Exp>Equip-Minor	3,750.00	3,750.00				3,750.00	1,138.00
7930-081-00	Dietary Exp>Equip-Rental	0.00	0.00				0.00	635.00 127,193.00
8010-001-20	Admin Exp>Wages>Director	128,006,00	128,006.00 0.00				128,006.00	1,259.00
8010-001-21 8010-001-23	Admin Exp>Wages>Assistant Director Admin Exp>Wages>Assistant	68,295.00	68,295.00				68,295.00	67,026.00
8010-001-47	Admin Exp>Wages>Human Resources	133,677.00	133,677.00				133,677.00	82,606.00
8010-001-48	Admin Exp>Wages>Business Office	63,445.00	63,445.00				63,445.00 2,984.00	53,969.0D 357.00
8010-002-23 8010-002-47	Admin Exp>OT Wages>Assistant Admin Exp>OT Wages>Human Resources	2,984.00 2,295.00	2,984.00 2,295.00				2,295.00	8,153.00
8010-008-20	Admin Exp>Bonus Pay>Director	0.00	0.00				0.00	342.00
8010-008-23	Admin Exp>Bonus Pay>Assistant	150.00	150.00				150.00 0.00	606.00 763.00
8010-008-47	Admin Exp>Bonus Pay>Human Resources	0.00 0.00	0.00				0.00	416.00
8010-008-48 8010-010-00	Admin Exp>Bonus Pay>Business Office Admin Exp>Wages-V,H,S	27,954.00	27,954.00				27,954.00	2,907.00
8010-011-00	Admin Exp>Wages-Holiday	11,320.00	11,320.00				11,320.00	5,965.00
8010-017-00	Admin Exp>Workers Comp	11,474.00	11,474.00	RJÉ - 1	12,871,00 12,871,00		24,345.00	14,493.00
8010-010-12	Admin Exp>PR Taxes>Fica	32,815.00	32,815.00	W1⊏ - 1	12,011,00		32,815.00	27,289.00
8010-019-13	Admin Exp>PR Taxes>SUI	4,511.00	4,511,00				4,511.00	4,907.00
8010-019-14	Admin Exp>PR Taxes>FUI	376.00	376,00				376.00 27.901.00	493.00
8010-022-00	Admin Exp>Supplies	27,901.00 7,431.00	27,901,00 7,431.00				7,431.00	21,771.00 2,640.00
8010-023-00 8010-024-00	Admin Exp>Repairs & Maint Admin Exp>Contracted Service	40,798.00	40,798.00				40,798.00	20,482.00
8010-024-15	Admin Exp>Contracted Service>Other	12,120.00	12,120.00				12,120.00	12,017.00
8010-024-91	Admin Exp>Contracted Service>Payroll Services	3,748.00	3,748.00				3,748.00 10,399.00	979.00 1,250.00
8010-024-97 8010-024-99	Admin Exp>Contracted Service>AGS Admin Exp>Contracted Service>Apex Healthcare	10,399.00 1,100.00	10,399,00				1,100.00	0.00
8010-025-00	Admin Exp>Miscellaneous	0.00	0.00				0.00	(98.00)
8010-026-00	Admin Exp>Forms & Printing	3,260.00	3,260.00		45 505 50		3,260.00	2,239.00
8010-031-00	Admin Exp>Travel	2,240.00	2,240.00	RJE - 1	15,602.00 15,602.00		17,842.00	1,775.00
8010-032-00	Admin Exp>Training & Educ	550.00	550.00	Var - 1	19,002.00		550.00	(12.00)
8010-032-00	Admin Exp>Meals	3,632,00	3,632.00				3,632.00	6,250.00
8010-034-00	Admin Exp>Dues & Subscriptions	3,257.00	3,257.00	DIE 0	(713,00)		2,544.00	7,641.00
2016 257 52	Admin Exp>Professional Fees	35,086.00	35,086.00	RJE - 2	(713.00)		35,086.00	35,000.00
8010-057-00 8010-058-00	Admin Exp>Professional Pees Admin Exp>Cost Report Fees	8,000.00	8,000.00				8,000.00	8,000.00
8010-060-00	Admin Exp>Fines & Penalties	2,955,00	2,955.00				2,955.00	894.00
8010-061-00		3,622.00	3,622.00				3,622.00 140,056.00	14,172,00 59,942.00
8010-063-00 8010-064-00		140,055.00 23,992.00	140,056.00 23,992.00				23,992.00	23,044.00
8010-065-00		7,310.00	7,310.00				7,310.00	7,976,00
8010-067-00	Admin Exp>Hiring	30,417.00	30,417.00				30,417.00 147,527.00	9,192.00 109.739.00
8010-068-00		147,527.00 2,886.00	147,527.00 2,886.00				2,886.00	2,070.00
8010-069-00 8010-071-00	Admin Exp>Licenses Admin Exp>Donations/Contributions	350,200.00	350,200.00				350,200.00	0.00
	Admin Exp>Postage	3,720.00	3,720.00				3,720.00	4,617.00
B010-076-00	Admin Exp>Bank Fees	17,322.00	17,322.00				17,322.00 7,538.00	27,931.00 5,288.00
8010-080-00	Admin Exp>Equip-Minor	7,538.00 36,812.00	7,538.00 36,812.00				36,812.00	37,372.00
8010-081-00 8010-082-00	Admin Exp>Equip-Rental Admin Exp>Software Rental	6,969,00	6,969.00				6,969.00	544.00
8010-092-00	Admin Exp>HCA Dues	7,630.00	7,630.00				7,630.00	0.00
8250-001-20	Maintenance Exp>Wages>Director	53,575.00 43,133.00	53,575.00 43,133.00				53,575,00 43,133,00	55,011.00 43,337,00
8250-001-23 8250-002-23	Maintenance Exp>Wages>Assistant Maintenance Exp>OT Wages>Assistant	1,555.00	1,555.00				1,555.00	221.00

	6	UNADJ	ADJ	JE Ref#	RJE JER	r# CJE1 FINAL	1st PP-FINAL
Account	Description	9/30/2023	9/30/2023	JE Rei W	Not be to	9/30/2023	9/30/2022
8250-008-20	Maintenance Exp>Bonus Pay>Director	700.00	700,00			700,00	
8250-008-23	Maintenance Exp>Bonus Pay>Assistant	275.00	275.00			275.00	598,00
8250-010-00	Maintenance Exp>Wages-V,H,S	11,973.00	11,973.00			11,973.00	10,409.00
8250-011-00	Maintenance Exp>Wages-Holiday	3,084.00	3,084.00			3,094.00 2,822.00	2,619.00 4,316.00
8250-017-00	Maintenance Exp>Workers Comp	2,822,00 9,786,00	2,822.00 9,786.00			9,786.00	7,527.00
8250-019-12	Maintenance Exp>PR Taxes>Fica Maintenance Exp>PR Taxes>SUI	1,648.00	1,648.00			1,648.00	1,110.00
8250-019-13 8250-019-14	Maintenance Exp>PR Taxes>FUI	123.00	123.00			123.00	84.00
8250-022-00	Maintenance Exp>Supplies	22,292.00	22,292.00			22,292,00	18,074.00
8250-023-00	Maintenance Exp>Repairs & Maint	13,416.00	13,416.00			13,416,00 26,069.00	5,899.00 22,961.00
8250-024-00	Maintenance Exp>Contracted Service	26,059.00 62,604.00	26,069.00 62,604.00			62,604.00	53,711.00
8250-040-00	Maintenance Exp>Sanitation & Incineration Maintenance Exp>Extermination	3,634.00	3,634.00			3,634.00	
8250-041-00 8250-043-00	Maintenance Exp>Candacaping	22,993,00	22,993.00			22,993.00	
8250-080-00	Maintenance Exp>Equip-Minor	5,258.00	5,258.00			5,258.00	
8250-081-00	Maintenance Exp>Equip-Rental	0.00	0.00			0.00	
8340-001-20	Housekeeping Exp>Wages>Director	10,729.00	10,729,00			10,729.00 353,373.00	
8340-001-23	Housekeeping Exp>Wages>Assistant	353,373,00 15,765.00	353,373.00 15,765.00			15,765.00	
8340-002-23	Housekeeping Exp>OT Wages>Assistant Housekeeping Exp>Bonus Pay>Assistant	1,577.00	1,577.00			1,577.00	9,447.00
8340-008-23	Housekeeping Exp>Bonus Pay>Assistant Housekeeping Exp>Wages-V,H,S	35,728.00	35,728.00			35,728.00	
8340-010-00 8340-011-00	Housekeeping Exp>Wages-Holiday	4,617.00	4,617.00			4,617.00	
8340-017-00	Housekeeping Exp>Workers Comp	10,621.00	10,621.00			10,521.00	
8340-019-12	Housekeeping Exp>PR Taxes>Fice	31,751.00	31,751.00			31,751.00	
8340-019-13	Housekeeping Exp>PR Taxes>SUI	7,283.00	7,283.00			7,283.00 557,00	
8340-019-14	Housekeeping Exp>PR Taxes>FUI	557.00 36,410.00	557,00 36,410,00			36,410.00	
B340-022-00	Housekeeping Exp>Supplies Housekeeping Exp>Contracted Service	1,460.00	1,460.00			1,460.00	
8340-024-00 8340-080-00	Housekeeping Exp>Equip-Minor	220.00	220.00			220.00	
8360-001-20	Laundry Exp>Wages>Director	10,729.00	10,729.00			10,729.00	
8360-001-23	Laundry Exp>Wages>Assistant	92,419.00	92,419.00			92,419.00	
8360-002-23	Laundry Exp>OT Wages>Assistant	3,106.00	3,106.00			3,106.00 425.00	
	Laundry Exp>Bonus Pay>Assistant	425.00 7,364,00	425.00 7,364.00			7,364,00	
8360-010-00	Laundry Exp>Wages-V,H,S	941.00	941.00			941.00	
8360-011-00 8360-017-00	Laundry Exp>Wages-Holiday Laundry Exp>Workers Comp	3.006.00	3,006.00			3,006.00	2,921.00
8360-019-12	Laundry Exp>PR Taxes>Fica	8,214.00	8,214.00			8,214.00	
8360-019-13	Laundry Exp>PR Taxes>SUI	2,293.00	2,293.00			2,293.00	
8360-019-14	Laundry Exp>PR Taxes>FUI	166.00	166.00			166.00	
8360-022-00	Laundry Exp>Supplies	5,880.00	5,880.00			5,880.00 340.00	
8360-023-00	Laundry Exp>Repairs & Maint	340.00 143,909.00	340.00 143,909.00			143,909.00	
8360-024-00	Laundry Exp>Contracted Service Laundry Exp>Equip-Minor	0.00	0.00			0.00	
8360-080-00 8410-000-00	Bad Debt Exp	179,975,00	179,975,00			179,975.00	175,884.00
8510-052-00	Telephone & Utility Exp>Telephone	9,973,00	9,973.00			9,973.00	
8510-084-00	Telephone & Utility Exp>Gas	25,829.00	25,829.00			25,829.00	
8510-085-00	Telephone & Utility Exp>Electric	219,098.00	219,098.00			219,098,00 58,118,00	
8510-086-00	Telephone & Utility Exp>Water/Sewer	58,118.00	58,118.00			12,823.00	
8510-087-00	Telephone & Utility Exp>Cable TV	12,823.00 4,450.00	12,823.00 4,450.00			4,450.00	
8510-093-00	Telephone & Utility Exp>Cell Phone Telephone & Utility Exp>Internet	16,922,00	16,922.00			16,922.00	
8510-094-00 8770-015-00	Employee Benefits Exp>Employee Benefits	139,604.00	139,604.00		(107,985.00)	31,619.00	19,746,00
0770-010-00	Chiployer Carrent Carp Chippey Carrent			RJE - 1	(107,985.00)		500 054 00
8770-018-00	Employee Benefits Exp>Union Dues	551,970,00	551,970.00			551,970.00 0.00	
8770-019-13	Employee Benefits Exp>PR Taxes>SUI	0.00	0.00 0.00			0.00	
8770-019-15	Employee Benefils Exp>PR Taxes>Other Employee Benefils Exp>Retirement Plan	0,00 64,296,00	64,296.00			64,296.00	
8770-027-00 8770-732-00	Employee Benefits Exp>Disability Ins	0.00	0,00		77,225.00	77,225.00	
6770-732-00	Employee Deficing Exp- biodomy in			RJE - 1	77,225.00		
8770-757-00	Employee Benefits Exp>Health Insurance	228,874.00	228,874.00			228,874.00	
8770-757-15	Employee Benefits Exp>Health Insurance>Other	2,053.00	2,053.00			2,053.00 (3,736.00	
8770-757-16	Employee Benefits Exp>Health Insurance>Adjustments	(3,736.00)	(3,736.00) 167,415.00			167,415.0	
8776-110-00	Business Insurance Exp>Liability & Other Business Insurance Exp>Crime	167,415.00 10,276.00	10,276.00			10,276.0	
8776-112-00 8776-113-00	Business Insurance Exp>Surety Bond	1,618,00	1,618.00			1,618,0	
8776-115-00	Business Insurance Exp>Property	34,008.00	34,008.00			34,008.0	
8776-116-00	Business Insurance Exp>Auto	241.00	241,00		2,287.00	2,528.0	6,581.00
		600 550 50	630 FF2 C2	RJE - 1	2,287.00	630,552,0	367,532.00
8911-024-89	Consulting Serv>Contracted Service>Management	630,552.00 341,999.00	630,552,00 341,999.00			341,999.0	
6911-024-97	Consulting Serv>Contracted Service>AGS Taxes Exp>Provider Tax	826,714,00	826,714.00			826,714.0	736,745.00
9176-118-00 9176-119-00	Taxes Exp>Non-Property	0.00	0.00			0.0	
9176-765-00	Taxes Exp>Franchise Tax	0.00	0.00			0.0	
9176-766-00	Taxes Exp>RE Taxes	77,483.00	77,483.00		81,457.00	158,940.0	132,154.00
			10 505 00	RJE - 3	81,457.00	46,595.0	65,704.00
9176-767-00	Taxes Exp>Personal Prop Taxes	46,595.00 53,931.00	46,595.00 53,931.00			53,931,0	
9276-783-00	Operating Interest (Inc)/Exp>Working Capital Rent Exp	1,198,441.00	1,198,441.00			1,198,441.0	
9376-000-00 9475-640-00	Amortization Exp>Amortization	5,410.00	5,410.00			5,410.0	
9576-603-00	Depreciation Exp>Leasehold Improvements	43,326.00	43,326.00			43,326.0	
9576-604-00	Depreciation Exp>Equip-Fixed	17,247.00	17,247.00			17,247.0	
9576-605-00	Depreciation Exp>Equip-Major Moveable	18,600.00	18,600.00			18,600.0 7,905.0	
9576-607-00	Depreciation Exp>Computer Hardware	7,905.00	7,905.00 1,907,00			1,907.0	
9576-608-00	Depreciation Exp>Computer Software Depreciation Exp>Capital Lease-Equip	1,907.00 26,764.00	26,764,00			26,764.0	
9576-620-00 9776-565-00	Interest(Inc)/Exp>Expense	(68,00)	(58.00)			(68.0)	
9776-620-00	Interest(Inc)/Exp>Capital Lease-Equip	12,258.00	12,258.00			12,258.0	
9999-000-00	Non-Operating (Inc)/Exp	525,00	525.00			525,0	
9999-000-98	Non-Operating (Inc)/Exp>Prior Year	206.00	206.00		445.00	206.0 445.0	
Marcum 101	Chamber Dues	0,00	0.00	DIE 3	445.00 445.00	445,0	405.00
	Other Income	0.00	0.00	RJE - 2	(81,457,00)	(81,457,0	0.00
Marcum 113	Other Income	0.00	0.50	RJE - 3	(81,457.0D)		
Marcum 114	Reversal of PY Legal Fees	0.00	0.00		70	0,0	
	Life & Disability Insurance	0.00	0.00			0.0	109,155.00

Account	Description		UNADJ	ADJ 9/30/2023	JE Ref#	RJE	JE Ref#	CJE1	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
		9/30/2023								
Marcum 116	Employee Benefits>Workers Comp		0.00	0,00					0,00	5,093.00
	Employee Car Allowance		0,00	0.00					0.00	14,041.00
			0.00	0.00					0.00	(48,797.00)
Total	THE STATE OF THE S		0.00	0.00		0,	30	0.00	0.00	0.00
	Net (Income) Loss	100" = 3 =N	(088,511,00)	(950,517,00)		0.	00	0.00	- (univ.511.00)	11,240,807.00

Client: Whitney Manor Medicaid • Whitney Manor Medicaid 2023 Engagement: Period Ending: 9/30/2023 A.01 - TB-CCNH Trial Balance: H.01 - Combined Journal Entries Report Workpaper: Debit Credit W/P Ref Account Description Reclassifying Journal Entries Reclassifying Journal Entries JE # 1 to reclass expenses out of employee benefits to the correct line of the cost report E.05 12,871,00 8010-017-00 Admin Exp>Workers Comp 15,602.00 Admin Exp>Travel 8010-031-00 77,225.00 8770-732-00 Employee Benefits Exp>Disability Ins 2,287.00 8776-116-00 Business Insurance Exp>Auto 107,085.00 8770-015-00 Employee Benefits Exp>Employee Benefits 107,985,00 107,985.00 Total E.04 Reclassifying Journal Entries JE # 2 to reclass subscriptions and chamber dues to correct line of cost report 268.00 51000-10000 Subscriptions 445,00 Chamber Dues 713.00 8010-034-00 Admin Exp>Dues & Subscriptions 713,00 713.00 Total N.02 Reclassifying Journal Entries JE#3 to reclass prior period income out of real estate taxes 81,457.00 9176-766-00 Taxes Exp>RE Taxes 81,457.00 Marcum 113 Other Income 81,457,00 81,457,00 Total 190,155.00 190,155,00 **Total Reclassifying Journal Entries** 190,155,00 190,155.00

Total All Journal Entries