

**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, Zip Code) 2798 Whitney Avenue, Hamden, CT 06518	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2411	(Specify)	Other	Medicare Provider 07-5246
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Medicaid Provider Numbers:	CCNH / RHNS	(Specify)	Other
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### General Information

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

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for 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) Michael Fiore			Printed Name (CFO) Stephen Crespo		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires  / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Whitney Manor Operating Company, LLC	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 2798 Whitney Avenue, Hamden, CT 06518				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/31/2024		
Item	Total	CCNH / RHNS	(Specify)	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-288-6230		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Whitney Manor Operating Company, LLC		Address (No. & Street, City, State, Zip) 2798 Whitney Avenue, Hamden, CT 06518		
License Numbers:	CCNH / RHNS 2411	(Specify)	Other	Medicare Provider No. 07-5246
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No              If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Michael Fiore		Nursing Home Administrator's License No.:	876	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



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

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

### 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, provide the following information:

Owner(s) of Facility

N/A



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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2023	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Loan Interest	Pg. 34/ Line B3	N/A	N/A
King David Intl. Realty Corp	1329A North Ave Suite #101, New Rochelle, NY 10804	<input type="radio"/>	<input checked="" type="radio"/>	Loan interest	Pg. 33/ Line A12	N/A	N/A
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Rental of Property	Page 22/ Line 9	1,198,441	N/A - Replaced by Fair F
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Real Estate Taxes	Page 22, Line 10B	158,940	158,940
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Building and Equipment Depreciation	Page 22, Lines 7B	270,852	270,852
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

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

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				

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

Name of Facility Whitney Manor Operating Company,	License No. 2411	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		64,518		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		Yes		
<i>If yes, please complete the following:</i>				
325		Square footage of therapy space.		
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
		Square footage of kitchen		
		Number of meals served per week		
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
		Square footage of apartments		
		Square footage of independent living		
		Square footage of assisted living		
		Please identify the services provided:		

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

Name of Facility Whitney Manor Opera	License No. 2411	Report for Year Ended 9/30/2023	Page 7	of 37
<b>Child Day Care</b>				
Does the Facility provide Child Day Care?		No		
<i>If yes, please complete the following:</i>				
	Square footage of child day care space.			
	Average number of daily participants.			
	Number of meals per day provided to child day care.			
	Nature of services provided:			
<b>Adult Day Care</b>				
Does the Facility provide Adult Day Care?		No		
<i>If yes, please complete the following:</i>				
	Square footage of adult day care space.			
	Please state where it is located in relation to the facility.			
	Average number of daily participants.			
	Number of meals per day provided to adult day care.			
	Nature of services provided:			

**Schedule of Resident Statistics**

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

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

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float:right"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	Other	Lost			Gained			CCNH / RHNS	(Specify)	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH / RHNS	(Specify)	Other			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay		Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR					
No. of Residents	9	109		28									
Per Diem Rate				600.00									
a. One bed rm.	Various	#####		575.00									
b. Two bed rms.	Various	#####											
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other				
A. Medicare - Part B					6,644	6,644							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					4,092	4,092							
2. Restorative Treatments													
C. Other					23,940	23,940							
<b>D. Total Physical Therapy Treatments</b>					34,676	34,676							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					1,030	1,030							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					519	519							
2. Restorative Treatments													
C. Other					3,743	3,743							
<b>D. Total Speech Therapy Treatments</b>					5,292	5,292							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					5,834	5,834							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					3,199	3,199							
2. Restorative Treatments													
C. Other					24,086	24,086							
<b>D. Total Occupational Therapy Treatments</b>					33,119	33,119							

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of					
Whitney Manor Operating Company, LLC	2411	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No							
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	128,006		1,918						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	310,120		11,102						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	709,687		35,050						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	421,789	(2,583)	24,739						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	114,295		4,546						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	114,984		6,635						
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	350,084		3,756						
b. RN									
1. Direct Care	1,017,510		25,845						
2. Administrative**	558,238		16,317						
c. LPN									
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						
f. Speech Therapists	157,888		3,103						
g. Occupational Therapists	377,406	(377,406)	9,941						
h. Recreation Workers	163,274		7,725						
i. Physicians									
1. Medical Director									
2. Utilization Review									
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	440,722		11,258						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	31,442		1,393						
<i>A-13. Total Salary Expenditures</i>	9,441,596	(379,989)	321,346						

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.  
 \*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.  
 \*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Medical Records	\$ 31,442		1,393						
<b>Total</b>	\$ 31,442	\$ -	1,393	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Inhalation Therapy	\$ 8,263	\$ (8,263)	Monthly Fee						
<b>Total</b>	\$ 8,263	\$ (8,263)	-	\$ -	\$ -	-	\$ -	\$ -	-



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

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2023		Page 11	of 37		
		CCNH / RHNS	Other				
Name	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
<b>Section I - Operators/Owners</b>							
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>							

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

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

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

Name of Facility (as licensed)		License No.		Report for Year Ended			Page	of	
Whitney Manor Operating Company, LLC		2411		9/30/2023			12	37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify) Other							
<b>Section III - Administrators***</b>									
Michael Fiore	128,006		Non Discriminatory	Administrator(10/1/2022 to 9/30/2023)	1,918	A2			
<b>Section IV - Assistant Administrators</b>									

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

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

Name of Facility	License No.	Report for Year Ended						Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian									
2. Dentist	11,835		Monthly Fee						
3. Pharmacist									
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other	75,000		Monthly Fee						
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	54,000		Monthly Fee						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care									
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	79,399		980						
2. Administrative***									
b. LPN									
1. Direct Care	471,688		8,837						
2. Administrative***									
c. Aides	565,357		17,513						
d. Other									
12. Other (Specify)									
See Attached Schedule	8,263	(8,263)							
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,265,542</b>	<b>(8,263)</b>	<b>27,330</b>						

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

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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
CT Dental Partners	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lazaros Lazarides MD	MD Director Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Quality Rehab Management	PT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SDX Dysphagia Experts	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
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		<input type="radio"/>	<input checked="" type="radio"/>			
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		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
<b>I. Administrative and General</b>								
<b>a. Employee Health &amp; Welfare Benefits</b>								
1. Workmen's Compensation	\$ 232,875	232,875						
2. Disability Insurance	\$ 77,225	77,225						
3. Unemployment Insurance	\$ 139,249	139,249						
4. Social Security (F.I.C.A.)	\$ 710,948	710,948						
5. Health Insurance	\$ 779,161	779,161						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 64,296	64,296						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 4,174	31,619	(27,445)					
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$							
<b>c. Bad Debts*</b>	\$	179,975	(179,975)					
<b>d. Accounting and Auditing</b>	\$ 31,992	31,992						
<b>e. Legal (Services should be fully described on Page 15b)</b>	\$ 61,952	140,056	(78,104)					
<b>f. Insurance on Lives of Owners and        Operators (Specify)*</b>	\$							
<b>g. Office Supplies</b>	\$ 38,592	38,592						
<b>h. Telephone and Cellular Phones</b>								
1. Telephone & Pagers	\$ 25,245	26,895	(1,650)					
2. Cellular Phones	\$ 2,800	4,450	(1,650)					
<b>i. Appraisal (Specify purpose and        attach copy)*</b>	\$							
<b>j. Corporation Business Taxes (franchise tax)</b>	\$							
<b>k. Other Taxes (Not related to property - See Page 22)</b>								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 826,714	826,714						
<b>Subtotal</b>	\$ 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**

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

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

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
401k Plan Admin Fee	\$ 3,174					
Discriminatory Bonus	\$ 12,585	\$ (12,585)				
Employee Appreciation/Gifts	\$ 13,936	\$ (12,936)				
Employee Reimbursement	\$ 1,924	\$ (1,924)				
<b>Total</b>	\$ 31,619	\$ (27,445)	\$ -	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Whitney Manor Operating Compan	License No. 2411	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive New Haven CT 06511
2 Solomon Hirsch, CPA P.C.	14 Joan Lane Monsey NY 10952
3 MSL CPAs & Advisors	201 East Kennedy Boulevard Suite 650. Tampa, FL 33602
4	

Services Provided by This Firm (*describe fully*)

1 Advisory/Cost Reports	\$ 8,000
2 Tax Prep/Audit Fees	\$ 22,492
3 Provider Relief Fund Audit	\$ 1,500
4	\$
	<b>Charge for Services Provided</b>
	\$ 31,992

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

**Legal Services Information**

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

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

1 See Attached
2
3
4
5

Services Provided by This Firm (*describe fully*)

1 See Attached(\$78,104 Disallowed on Pg 15)	\$ 140,056
2	\$
3	\$
4	\$
5	\$
	<b>Charge for Services Provided</b>
	\$ 140,056

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



**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Whitney Manor Operating Company,	License No. 2411	Report for Year Ended 9/30/2022	Page 15a	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Bercham Moses	203-783-1200		
2	MT Hawley Ins, Dept 3350	309-692-1000		
3	Law Office of Kevin C. Ferry, LLC	860-827-0880		
4	Lichtman Law Firm	212-581-1001		
5	Schwartz Sladkus Reich Greenberg Atlas LLP	212-743-7000		
6	Wiggin And Dana	203-498-4400		
7	Timothy S. Wall	203-265-7173		
8	Brouse McDowell	330-525-5711		
9	Carlton Fields	860-392-5000		
10	Zella Healthcare Consulting, LLC	203-808-8197		
11	Lewis Brisbois Bisgaard & Smith, LLP	860-748-4806		
12	Lori Griffin	718-488-1900		
13	Murtha Cullina	203-772-7700		
Address (No. & Street, City, State, Zip Code )				
1	75 Broad Street Milford CT 06460			
2	9025 N Lindbergh Dr, Peoria, IL 61615			
3	77 Lexington St, New Britain, CT 06052			
4	11 E 44th St Suite 501, New York, NY 10017			
5	444 Madison Ave 6th floor, New York, NY 10022			
6	One Century Tower, 265 Church St, New Haven, CT 06510			
7	PO Box 297, Wallingford, CT 06492			
8	AES Business Campus, Akron, Ohio			
9	1 State St Suite 1800, Hartford, CT 06103			
10	7 Eastview Drive, Simsbury, CT 06070			
11	185 Asylum St Suite 2603, Hartford, CT 06103			
12	360 Court St #3, Brooklyn, NY 11231			
13	265 Church St, New Haven, CT 06510			
1	Legal research and discussions regarding employment/employee matters	\$	1,655	
2	Deductible reimbursement claims(Disallow)	\$	1,526	
3	Employee Reimbursement	\$	1,900	
4	Union Negotiation/Resolution	\$	32,805	
5	Legal Research/Conference Meetings/Collections(Disallow \$53,179)	\$	65,596	
6	CHOW Process(Disallow)	\$	5,134	
7	Probate(Disallow)	\$	137	
8	Retainer Fee - General Litigation(Disallow)	\$	4,480	
9	Lawsuit Fees(Disallow 50%)	\$	14,985	
10	Potential Acquisition Review(Disallow)	\$	1,755	
11	General Employee Matters	\$	3,600	
12	Consulting Annual Survey(Disallow)	\$	4,400	
13	Citations/Conference Meetings	\$	2,083	
			Charge for Services Provided	
			\$	140,056
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No      Page 15, Line 1e				

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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411		Report for Year Ended 9/30/2023			Page 16	of 37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
<b>Subtotals Brought Forward:</b>	2,995,223	3,284,047	(288,824)					
<b>i. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$ 2,240	17,842	(15,602)					
5. Education Expenses Related to Seminars and Conventions	\$ 21,836	21,836						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$ 30,417	30,417						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	147,527	(147,527)					
4. Fund-Raising***	\$							
5. Medical Records	\$ 3,389	3,389						
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$	16	(16)					
7. Postage	\$ 3,720	3,720						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 10,174	10,174						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	445	(445)					
9. Subscriptions	\$ 268	268						
10. Contributions*** See Attached Schedule	\$	350,200	(350,200)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 1,082,771	1,082,771						
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 59,880	82,616	(22,736)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 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					
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
CAHCF Dues	\$ 10,174					
<b>Total Dues</b>	\$ 10,174	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Bank Charges	\$ 17,322	\$ (12,464)				
Gen Nsg Exp>Forms & Printing	\$ 539					
Admin Exp>Meals	\$ 3,632	\$ (3,632)				
Admin Exp>Fines & Penalties	\$ 2,955	\$ (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	\$ 36,812					
Other Rev>Vending Machines		\$ (1,780)				
Rebate Check		\$ (1,613)				
Refund Albert Mislou		\$ (277)				
Check from Kepro		\$ (15)				
<b>Total Other Administrative and General</b>	\$ 82,616	\$ (22,736)	\$ -	\$ -	\$ -	\$ -

**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)**

Name of Facility		License No.	Report for Year Ended				Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
<b>2. Dietary</b>								
<b>a. In-House Preparation &amp; Service</b>								
1. Raw Food	\$ 465,514	465,514						
2. Non-Food Supplies	\$ 68,154	68,154						
3. Other (Specify) _____	\$ _____							
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$ 3,326	3,326						
<b>c. Other (Specify) _____ Other Dietary Supplies</b>	\$ 3,559	3,559						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 540,553	540,553						
<b>2E. Dietary Questionnaire</b>	<b>Total</b>	<b>CCNH / RHNS</b>	<b>(Specify)</b>			<b>Other</b>		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

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

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.  
 \*\*\* Pounds of Laundry only required for multi-level facilities

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Whitney Manor Operating Company, LLC		2411	9/30/2023				20	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping	Sq Ft. Serviced by Personnel							
a.	In-House Care	Amt.	\$						
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )								
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq Ft. Serviced by Personnel							
		Amt.	\$ 1,460	1,460					
C.	Other ( <i>Specify</i> ) Supplies & Minor Equipment		\$ 36,445	36,630	(185)				
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>		\$ 37,905	38,090	(185)				
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
1.	Own Pharmacy		\$						
2.	Purchased from Procure LTC Pharmacy of CT LLC		\$	374,376	(374,376)				
b.	Medicine Cabinet Drugs		\$ 68,228	68,228					
c.	Medical and Therapeutic Supplies		\$ 220,669	220,669					
d.	Ambulance/Limousine***		\$	4,803	(4,803)				
e.	Oxygen								
1.	For Emergency Use		\$						
2.	Other***		\$	4,741	(4,741)				
f.	X-rays and Related Radiological Procedures***		\$	25,218	(25,218)				
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$						
h.	Laboratory***		\$	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		\$ 1,705	1,705					
o.	Speech Therapy Expense		\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>		\$ 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	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment						
		0										
Gen Nsg Exp>Equip-Minor	\$	27,137										
Gen Nsg Exp>Equip-Rental	\$	21,149										
Gen Nsg Exp>Software Rental	\$	70,230										
PEN Exp>Supplies	\$	5,283	\$	(5,283)								
Wound Care Exp>Supplies	\$	29,399	\$	(29,399)								
Urological & Ostomy Exp>Supplies	\$	5,732	\$	(5,732)								
Other Ancillary Exp>Physician Technical Charges>Adjustments	\$	1,616	\$	(1,616)								
Social Services Exp>Supplies	\$	6,871										
Wound Care Exp>Rental Equip	\$	2,585	\$	(2,585)								
Social Services Exp>Contracted Service	\$	500										
<b>Total Other Resident Care</b>	\$	170,502	\$	(44,615)	\$	-	\$	-	\$	-	\$	-



**Whitney Manor**

**9/30/2023**

**Outpatient Clinic Disallowance Calculation**

Sq. Ft. Outpatient Clinic	325	
Sq. Ft. Total Facility	<u>64,518</u>	PDW Dina Gabbay
Unallowable %	0.50%	

Housekeeping Salaries and Wages	421,789	
Fringe Benefit %	<u>22%</u>	
Total HSKP Salaries and Fringes	512,716	
Unallowable %	0.50%	
<b>Disallowance</b>	<u><u>2,583</u></u>	Pg. 10 Ln A6b

Housekeeping Supplies	36,630	
Unallowable %	0.50%	
<b>Disallowance</b>	<u><u>185</u></u>	Pg. 20 Ln 4c

Repairs and Maintenance	40,966	
Unallowable %	0.50%	
<b>Disallowance</b>	<u><u>206</u></u>	Pg 22 Ln 6a

Heat	25,829	
Unallowable %	0.50%	
<b>Disallowance</b>	<u><u>130</u></u>	Pg 22 Ln 6b

Light & Power	219,098	
Unallowable %	0.50%	
<b>Disallowance</b>	<u><u>1,104</u></u>	Pg 22 Ln 6c

Water	58,118	
Unallowable %	0.50%	
<b>Disallowance</b>	<u><u>293</u></u>	Pg 22 Ln 6d

Real Estate Taxes	158,940	
Unallowable %	0.50%	
<b>Disallowance</b>	<u><u>801</u></u>	Pg 22 Ln 10b

Property Insurance	201,423	
Unallowable %	0.50%	
<b>Disallowance</b>	<u><u>1,015</u></u>	Pg 27 Ln 14a

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

Total Cable TV Expense Amount  
12,823 TB Linked

Monthly Allowable amount \$ 600  
Months in Cost Report Year 12  
Total Allowable Cost \$ 7,200

**Disallowed Cable TV** \$ 5,623 Page 20 Ln 51

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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2023	Page of 21   37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH / RHNS (Specify)	Other	Pg	Line
		Yes	No					
NY Rytes, LLC	P.O. Box 588 Cross River, NY 10518	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Compliance Services			16 m11
B Linen Service Inc.	294 River St Paterson, NJ 07524	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Services			19 3b
All American Waste	P.O. Box 630 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation Services			22 6f
Romano Landscaping, LLC	97 Patten Rd, North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping			22 6f
GM Management	PO Box 616 Brooklyn, NY 11211	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Management Services			16 m11
Apex Global Solutions, LLC	400 Rella Blvd Suite 200 Montebello, NY 10901	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Admin Contracted Service			16 m11
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

\*\* Refer to Page 4 for definition of related.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
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 ( <i>Provide detail on page 22b</i> )	\$							
f. Other ( <i>itemize</i> ) See Attached Schedule	\$ 115,300	115,300						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 457,578	459,311	(1,733)					
7. Depreciation ( <i>complete schedule page 23*</i> )								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 270,852	270,852						
c. Non-Movable Equipment	\$ 19,802	19,802						
d. Movable Equipment	\$ 30,792	30,792						
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 321,446	321,446						
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )								
a. Organization Expense	\$ 5,410	5,410						
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other ( <i>Specify</i> )	\$ 26,764	26,764						
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 32,174	32,174						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,198,441	1,198,441						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 158,139	158,940	(801)					
c. Personal property taxes	\$ 46,595	46,595						
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,756,795	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					
Maintenance Exp>Contracted Service	\$ 26,069					
Maintenance Exp>Sanitation & Incineration	\$ 62,604					
Maintenance Exp>Extermination	\$ 3,634					
Maintenance Exp>Landscaping	\$ 22,993					
<b>Total Other Repairs and Maintenance</b>	<b>\$ 115,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2023		Page 22b	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No					
N/A	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
					<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>

Is a Mileage Log Book Maintained for All Leased Vehicles ?

\* 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.



Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3  
 \*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Var	Various(See Attached)	\$ 130,023	Var	\$ 7,626
<b>Total additions for Building Improvements</b>		\$ 130,023		\$ 7,626 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3  
 \*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Var	Various(See Attached)	\$ 34,143	Var	\$ 3,152
<b>Total additions for Non-Movable Equipment</b>		\$ 34,143		\$ 3,152 *
<b>Deletions:</b>				
Var	Various(See Attached)	\$ (245)	Var	\$ -
<b>Total deletions for Non-Movable Equipment</b>		\$ (245)		\$ - **

\*Ties to Page 23, Line C3  
 \*\*Ties to Page 23, Line C2



## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
10/30/2022	vanity	Administrative	\$ 1,210	7	\$ 173
12/6/2022	Avaya Deskphone installation	Administrative	\$ 1,366	7	\$ 195
12/31/2022	low air loss mattress, bolster	Administrative	\$ 1,340	5	\$ 268
1/12/2023	custom sign	Administrative	\$ 4,678	5	\$ 936
1/31/2023	Battery	Administrative	\$ 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	\$ 1,460	5	\$ 292
3/31/2023	HOOD CLEANING	Administrative	\$ 1,117	5	\$ 223
5/15/2023	printer	Administrative	\$ 766	5	\$ 153
5/15/2023	AMEX: A GOLD, 1 ea Cambro MDCI	Administrative	\$ 2,787	5	\$ 557
8/2/2023	Dell Optiplex Micro, Windows	Administrative	\$ 1,125	5	\$ 375
8/25/2023	chair	Administrative	\$ 5,679	5	\$ 1,136
8/28/2023	gazebo	Administrative	\$ 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	\$ 3,774	3	\$ 1,258
11/1/2022	Dell OptiPlex 5400	Administrative	\$ 1,244	3	\$ 415
1/31/2023	laptops	Administrative	\$ 2,425	3	\$ 808
4/25/2023	Laptop	Administrative	\$ 1,295	3	\$ 432
4/25/2023	Laptop	Administrative	\$ 990	3	\$ 330
5/31/2023	dell laptop	Administrative	\$ 1,200	3	\$ 400
7/3/2023	laptop + accessories	Administrative	\$ 1,006	3	\$ 335
11/1/2022	Installed citrix, windows 10	Administrative	\$ 1,278	3	\$ 426
11/1/2022	KIOSK	Administrative	\$ 1,444	3	\$ 481
<b>Total additions for Movable Equipment</b>			\$ 43,727		\$ 11,037 *
<b>Deletions:</b>					
6/30/2022	Generator		\$ (1,522)		\$ -
<b>Total deletions for Movable Equipment</b>			\$ (1,522)		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

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

\* Straight-line method must be used.

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

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

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

Name of Facility Whitney Manor Operating Company, I	License No. 2411	Report for Year Ended 9/30/2023	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	03/27/15			
2. Date Structure Completed	04/01/72			
3. If NOT Original Owner, Date of Purchase	03/27/15			
4. Date of Initial Licensure	04/01/72			
5. Total Licensed Bed Capacity	150			
6. Square Footage	64,518			
7. Acquisition Cost				
a. Land	1,100,000			
b. Building	8,789,940			
<b>Part B - Owner and Related Parties</b>	<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>	<b>4th Mortgage</b>
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained	04/07/20			
c. Interest Rate for the Cost Year	3.25%			
d. Term of Mortgage (number of years)	5			
e. Amount of Principal Borrowed	10,000,000			
f. Principal balance outstanding as of 9/30/2023	10,000,000			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Whitney Manor Operating Company, I		2411	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Whitney Manor Operating Compan		2411	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment			\$						
A. Item		Rate	Amount						
Lender									
Address of Lender									
2. Other (Specify)			\$						
A. Item		Rate	Amount						
Lender									
Address of Lender									
B. Item		Rate	Amount						
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify)			\$	66,121	66,121				
Working Capital Interest/Capital Lease Interest									
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	66,121	66,121				
14. Insurance									
a. Insurance on Property (buildings only)			\$	200,408	201,423	(1,015)			
b. Insurance on Automobiles			\$		2,528	(2,528)			
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$	11,894	11,894				
Crime/Surety Bond									
14d. Total Insurance Expenditures (14a + b + c)			\$	212,302	215,845	(3,543)			
15. Total All Expenditures (A-13 thru C-14)			\$	18,184,623	19,950,436	(1,765,813)			

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC2411		9/30/2023			30	37
Item	Total	CCNH / RHNS	(Specify)	Other		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 14,637,364	14,637,364				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,854,444)	(5,854,444)				
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 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)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 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)	(326,605)				
5. a. Occupational Therapy - Medicare	\$ 687,700	687,700				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (587,799)	(587,799)				
c. Occupational Therapy - Non-Medicare	\$ 1,046,900	1,046,900				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (938,156)	(938,156)				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (112,234)	(112,234)				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 4,556	4,556				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	<b>\$ 17,889,579</b>	<b>17,889,579</b>				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 130	130				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 2,797,777	2,797,777				
<b>V. Total Other Revenue (1 thru 8)</b>	<b>\$ 2,797,907</b>	<b>2,797,907</b>				
<b>VI. Total All Revenue (III +V)</b>	<b>\$ 20,687,486</b>	<b>20,687,486</b>				

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 II 6a	Therapy Rev>Medicare B>C/A	\$ (4,293)		
30 II 6a	Other Rev>Write-offs-Sequester	\$ (107,941)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (112,234)	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 II 6b	Therapy Rev>C/A	\$ 4,556		
<b>Total Other Resident Revenue</b>		\$ 4,556	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Interest Income	N/A	\$ 130		
<b>Total Interest Income</b>			\$ 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)		
30 IV 8	Non-Operating (Inc)/Exp>Prior Year(No Related Expense)	\$ (206)		
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 Kepron(Disallowed on Page 16a)	\$ 15		
30 IV 8	Prior Period Income(No Related Expense)	\$ 81,457		
<b>Total Other Revenue</b>		\$ 2,797,777	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LI	2411	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	46,211
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,866,804
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	168,518
4. Inventories			\$	
5. Prepaid Expenses			\$	100,588
a. Prepaid Expenses	13,524			
b. Prepaid Expenses>Insurance	45,179			
c. Prepaid Expenses>RE Taxes	41,885			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	17,946
8. Other Current Assets ( <i>itemize</i> )			\$	
_____ _____ _____ See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,200,067
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
3. Buildings	*Historical Cost <u>777,440</u> Accum. Depreciation <u>231,777</u>	Net	\$	545,663
4. Leasehold Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
5. Non-Movable Equipment	*Historical Cost <u>255,205</u> Accum. Depreciation <u>140,401</u>	Net	\$	114,804
6. Movable Equipment	*Historical Cost <u>300,970</u> Accum. Depreciation <u>215,065</u>	Net	\$	85,905
7. Motor Vehicles	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	114,622
C/R vs F/S NBV	45,036			
See Schedule	69,586			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	860,994

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

(Carry Total forward to next page)



Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>Capital Lease-Equip	\$ 96,350
31	B9	Accum Depn>Capital Lease-Equip	\$ (26,764)
<b>Total Other Fixed Assets (Itemize)</b>			\$ (9,586)

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	Current Debt>Working Capital	\$ (7,500)
33	A12	Current Debt>Working Capital>Other	\$ 895,362
<b>Total Other Current Liabilities (Itemize)</b>			\$ 887,862

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LI	2411	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	3,061,061
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
3. Buildings			*Historical Cost 8,789,940	
Accum. Depreciation 1,867,862			Net	
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 _____			Net	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	6,922,078
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
Accum. Depreciation _____			Net	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	(3,129)
Name and Address		Amount	Loan Date	
Due To/From Prior Operator		(3,129) Var		
7. Other Assets ( <i>itemize</i> )			\$	8,566
Deferred Financing Costs 27,500				
Deferred Financing Costs>Amortization (18,934)				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	5,437
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	9,988,576

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,422,121
2. Notes Payable ( <i>itemize</i> )				\$	60,857
Resident Funds					76,152
Write-offs-Sequester					(15,295)
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	227,301
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	790
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	9,210
12. Other Current Liabilities ( <i>itemize</i> )				\$	501,127
Other Accrued		(765,148)	Other Accrued>Insurance	(22,818)	
Other Accrued>Other		147,258	Other Accrued>RE Taxes	220,787	
Other Accrued>Accounting Fees		780	Other Accrued>Personal	9,242	
Other Accrued>Provider Tax		23,164	See Schedule	887,862	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>3,221,406</b>

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

(Carry Total forward to next page)

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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,221,406	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ 49,854
Name and Address of Lender	Amount	Loan Date			
Due To/From Prior Owner/Realty/Related Parties	49,854	Var			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 112,132
Long Term Debt>Capital Lease-Equip		112,132			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ 161,986
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 3,383,392


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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	6,922,078
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	6,922,078
<b>B. Net Worth</b>				
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			\$	969,508
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	(316,894)
<b>C. Total Reserves and Net Worth</b>			\$	6,605,184
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	9,988,576

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LL	2411	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	5,909,251
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	20,687,486
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	19,717,978
D. Net Income or Deficit			\$	969,508
E. Balance			\$	6,878,759
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses per Pg 27 \$19,950,436				
C/R vs F/S Depreciation (232,461)				
Total Expenditures \$19,717,975				
Rounding 3				
2. Other <i>(itemize)</i>				
Prior Year Adjustment (273,575)				
F-3. Total Additions			\$	(273,575)
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>		09/30/23	\$	6,605,184

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

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 2/1/24		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Albert Mislow		Phone Number 203-288-6230		
Contact Email Address amislow@whitneyrehab.com				

Error Check

Reported as

Level Item



**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: 400.2  
 Prepared By:  
 Reviewed By:  
 Workpaper Date:  
 Run Date: 1/31/2024

Provider Name: Whitney Manor  
 Provider Number: 2411  
 Period Ended: 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? <i>Request insurance cards and current vehicle registration.</i>				
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 allowable monthly 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**

	Date in Service	Life / Method	Cost	2022 Depreciation	Accum Deprec 9/30/2022	2023 Depreciation	Accum Deprec 9/30/2023	NBV
<b>2016 Asset Additions</b>								
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	9,966	1,759
Sprinkler System	5/7/2015	10yr S/L	1,329	133	996	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 S/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	8	48	8	55	20
<b>2017 Asset Additions</b>								
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
<b>2018 Asset Additions</b>								
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)	(7,559)	(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

**Building Improvements**

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	62	308	1,231

**2020 Asset Additions**

Repair 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	5,600	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 S/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
ascantium 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	68,000	2,720	5,440	2,720	8,160	59,840
repair leaking pipe	9/15/2021	10yr S/L	1,333	133	266	133	399	934

**2022 Asset Additions**

repair the deficiencies (elevator)	11/26/2021	25yr S/L	1,511	60	60	60	120	1,391
SERVICE ELEVATOR	10/31/2021	25yr S/L	1,784	71	71	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	206	2,362
Repair in dietary equipment	11/1/2021	10yr S/L	2,677	268	268	268	536	2,141
renovations	3/11/2022	25yr S/L	4,318	173	173	173	346	3,972
compressor replacement	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	-	-	117	117	1,641
Trane Pk - replace compressor	10/1/2022	15	3,714	-	-	248	248	3,466

Fujitsu Cu - replace board	10	2,392	-	-	239	239	2,153
condenser repair	15	1,173	-	-	78	78	1,095
Fujitsu unit repair	10	1,329	-	-	133	133	1,196
Trane Pk - replace compressor	15	3,714	-	-	248	248	3,466
Trane Pk replace compressor	15	3,714	-	-	248	248	3,466
Unit repair	15	2,120	-	-	141	141	1,979
paint exterior	25	1,650	-	-	66	66	1,584
water damage	25	12,988	-	-	520	520	12,468
Elevator repair	20	1,100	-	-	55	55	1,045
tax	10	412	-	-	41	41	371
Electr. safety and perf. test	10	2,365	-	-	237	237	2,128
countertop replacements	15	3,703	-	-	247	247	3,456
HVAK	10	1,811	-	-	181	181	1,630
motor gearbox repair	10	1,778	-	-	178	178	1,600
Plumbing	25	2,090	-	-	84	84	2,006
installed LVT tiles	25	16,038	-	-	642	642	15,396
Plumbing	25	6,168	-	-	247	247	5,921
3 heap air scrubbers, 1 dehumidifier. Dumpster	25	15,000	-	-	600	600	14,400
flooded bedroom and basement	25	3,031	-	-	121	121	2,910
replace new argu top	25	2,127	-	-	85	85	2,042
HVAC	10	2,863	-	-	286	286	2,577
AC Repair	10	1,858	-	-	186	186	1,672
generator repairs	15	2,632	-	-	175	175	2,457
aircon repair	10	2,092	-	-	209	209	1,883
Trane PK2 repairs	25	10,721	-	-	429	429	10,292
installed tiles	25	7,756	-	-	310	310	7,446
smoke detector repair	10	1,596	-	-	160	160	1,436
water heater repair	10	2,622	-	-	262	262	2,360
AC PK2 repairs	10	1,036	-	-	104	104	932
duct install	20	1,347	-	-	67	67	1,280
Diagnostic Service, Annual Boiler Service, Drain	10	1,624	-	-	162	162	1,462
painting of 1st & 2nd floor	10	2,200	-	-	220	220	1,980
carpet installation	5	1,500	-	-	300	300	1,200

**Building Improvements**

<b>9,567,380</b>	<b>263,226</b>	<b>1,828,787</b>	<b>270,852</b>	<b>2,099,639</b>	<b>7,467,742</b>
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**Non-Movable Equipment**

**2016 Asset Additions**

Steamer	6/16/2015	7yr S/L	8,466	604	8,466	-	8,466	-	8,466	0
PCC Installation & setup	8/5/2015	7yr S/L	3,195	228	3,195	-	3,195	-	3,195	0
Televisions	8/26/2015	7yr S/L	13,597	971	13,597	-	13,597	-	13,597	0
Heat Pump	8/13/2015	7yr S/L	8,296	592	8,296	-	8,296	-	8,296	0
Labeling Machine (Romax)	11/1/2015	10yr S/L	3,528	353	2,440	353	2,793	353	2,793	735
Bedside stations (Raintech)	12/1/2015	10yr S/L	1,357	136	928	136	1,063	136	1,063	294
Heat Pump (Dean's)	12/23/2015	10yr S/L	(4,148)	(415)	(2,903)	(415)	(3,318)	(415)	(3,318)	(830)
Waterproof Keypad (Alert)	2/19/2016	10yr S/L	1,367	137	911	137	1,048	137	1,048	319
Air Conditioner (HD Supply)	6/7/2016	10yr S/L	690	69	437	69	506	69	506	184
Bedside stations (Raintech)	6/13/2016	10yr S/L	1,408	141	892	141	1,033	141	1,033	376
Sinks & Tops (Lowe's)	6/22/2016	10yr S/L	2,306	231	1,460	231	1,691	231	1,691	615
Air Conditioner (HD Supply)	6/23/2016	10yr S/L	1,380	138	874	138	1,012	138	1,012	368
Air Conditioner (HD Supply)	8/4/2016	10yr S/L	1,380	138	851	138	989	138	989	391

**2017 Asset Additions**

Booster Heater (Ecolab)	4/7/2017	7yr S/L	3,818	545	3,000	545	3,545	545	3,545	273
Creative Stone	1/4/2017	7yr S/L	893	128	734	128	861	128	861	32

**2018 Asset Additions**

Unimax Washer	11/27/2017	10yr S/L	15,737	1,574	7,606	1,574	9,180	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	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	4,838	25,397	22,978
A/Cs	6/29/18	10yr S/L	3,120	312	1,326	312	1,638	312	1,638	1,482
Replace condenser fan motor	6/30/18	10yr S/L	1,765	177	750	177	927	177	927	838
Frigidaire 12000 PTAC 230 Volt 20 Amp	8/8/18	10yr S/L	1,467	147	599	147	746	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	281	1,407	1,407
IT Project	2/1/19	3yr S/L	2,607	-	2,607	-	2,607	-	2,607	-
Website Setup	1/31/19	3yr S/L	3,500	-	3,500	-	3,500	-	3,500	-
Repair Tilt Skillet Acuator	1/2/19	10yr S/L	1,820	182	728	182	910	182	910	910
IT Project	1/1/19	3yr S/L	13,560	-	13,560	-	13,560	-	13,560	-
Power Edge - Dell	12/27/18	3yr S/L	3,621	-	3,621	-	3,621	-	3,621	-
Booster Heater	12/1/18	10yr S/L	3,818	382	1,527	382	1,909	382	1,909	1,909

**2020 Asset Additions**

Oven Repair	12/1/19	10yr S/L	1,587	159	477	159	636	159	636	951
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Repair to Wall Outlets	7/1/20	10yr 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 boiler repair	10/1/20	10 S/L	669	67	134	67	201	468
boiler repairs	2/16/21	10 S/L	4,112	411	822	411	1,233	2,879
generator repair	2/16/21	10 S/L	6,794	679	1,358	679	2,037	4,757
new batteries for generator	3/16/21	10 S/L	1,476	148	296	148	444	1,032
ac repair	5/5/21	10 S/L	1,116	112	224	112	336	780
ac unit repairs	6/30/21	10 S/L	1,102	110	220	110	330	772
compressor replacement	6/30/21	10 S/L	1,004	100	200	100	300	704
HVAC	6/30/21	10 S/L	1,730	173	346	173	519	1,211
ice machine repair	7/2/21	10 S/L	2,378	238	476	238	714	1,664
generator battery replacement	7/9/21	10 S/L	1,020	102	204	102	306	714
credit for overpayment	7/19/21	10 S/L	1,488	149	298	149	447	1,041
oven and warmer repair	9/16/21	10 S/L	(1,116)	(112)	(224)	(112)	(336)	(780)
	9/30/21	10 S/L	1,711	171	342	171	513	1,198

**2022 Asset Additions**

unit repairs	5/31/22	10 S/L	1,736	174	174	174	348	1,388
Door materials	6/30/22	10 S/L	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**

Fujitsu, Trane PK 2 repairs	12/21/22	10	2,765	-	-	277	277	2,488
Boiler Repair	5/3/23	20	5,265	-	-	263	263	5,002
Replace main UCP board	6/13/23	10	1,586	-	-	159	159	1,427
AC unit repair	7/31/23	10	1,287	-	-	129	129	1,158
Replace smoke detector on Trane PK 2	8/31/23	10	955	-	-	96	96	859
FILL HOSE, WASHER EXTRACTOR	8/31/23	10	19,881	-	-	1,988	1,988	17,893
Replace condensate pump on Ductless Split Air	8/31/23	10	1,058	-	-	106	106	952
GAS DEPT LABOR ENRIQUE, OVAL MOTOR RUN	9/1/23	10	762	-	-	76	76	686
heating cabinet installation	9/21/23	10	583	-	-	58	58	525

**2023 Asset Disposals**

Custom bath fitters (posted January 2018)	6/1/18	10	(245)	-	-	-	(245)	-
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Total Non-Movable Equipment	255,204	19,045	120,841	19,802	140,398	114,806
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**Movable Equipment**

**2016 Asset Additions**

Equipment and furniture

	3/27/2015	7yr S/L	680,000	48,572	680,000	-	680,000	(0)
Wheelchairs	5/1/2015	7yr S/L	1,008	72	1,008	-	1,008	-
Computers	6/12/2015	7yr S/L	1,185	84	1,185	-	1,185	0
Beds	6/25/2015	7yr S/L	59,340	4,238	59,340	-	59,340	0
Wheelchairs	6/11/2015	7yr S/L	1,299	93	1,299	-	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	-	1,245	(0)
Computer Networking	6/16/2015	7yr S/L	5,573	398	5,573	-	5,573	0
Computers	6/30/2015	7yr S/L	1,065	76	1,065	-	1,065	0
Computers	7/6/2015	7yr S/L	13,324	952	13,324	-	13,324	0
Printer	7/10/2015	7yr S/L	699	50	699	-	699	(0)
Refrigerator	7/30/2015	7yr S/L	4,109	294	4,109	-	4,109	-
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	-	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	888	89	570	89	659	229
PT Arm Chairs (Carangelo)	5/9/2016	10yr S/L	2,686	269	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	600	60	335	60	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 S/L	2,233	223	1,210	223	1,433	800

**2018 Asset Additions**

Computer Hardware

Computer Hardware	11/2/17	5yr 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	709	142	686	24	709	-
mattresses	11/5/17	5yr S/L	9,852	1,970	9,524	328	9,852	-
SHELIA FINKLESTEIN	12/31/17	5yr S/L	500	100	475	25	500	-
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	-

**2020 Asset Additions**

5 mattresses	11/1/2019	7yr S/L	2,125	304	911	304	1,214	911
Mold treatment 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	560	80	240	80	320	240
Advwee 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	-
led bulbs/balasts pkg 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	566	566	566	1,132	567
ULTRA LOW 3 FUNCTION ELECTRIC	8/2/2022	7 S/L	1,773	253	253	253	506	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	366	1,463
Generator	6/30/2022	10Yr S/L	2,031	203	203	406	1,625
Replacement Parts for Robot Co	11/15/2021	10Yr S/L	2,043	204	204	408	1,635
Actuator Kit and batteries	12/15/2021	3 S/L	2,524	841	841	1,682	842
BEDSIDE CABINET - 3 DRAWER - M	8/31/2022	10Yr S/L	2,561	256	256	512	2,049
chair, silver base for table	9/30/2022	7Yr S/L	3,541	506	506	1,012	2,529
MONITOR, BP ADVIEW2	6/30/2022	3 S/L	3,593	1,198	1,198	2,396	1,197
SCANNER, BLADDER	7/28/2022	3 S/L	6,244	2,081	2,081	4,162	2,082
Dell Latitude 5520 BTX	8/1/2022	3 S/L	1,550	517	517	1,034	516

**2023 Asset Additions**

vanity	10/30/2022	7	1,210	-	-	173	1,037
Avaya Deskphone installation	12/6/2022	7	1,366	-	-	195	1,171
low air loss mattress, bolster	12/31/2022	5	1,340	-	-	268	1,072
custom sign	1/12/2023	5	4,678	-	-	936	3,742
Battery	1/31/2023	5	1,072	-	-	214	858
AMEX: A GOLD, 15 ea reclining	2/28/2023	5	2,390	-	-	478	1,912
ice machines repair	3/31/2023	5	1,460	-	-	292	1,168
HOOD CLEANING	3/31/2023	5	1,117	-	-	223	894
printer	5/15/2023	5	766	-	-	153	613
AMEX: A GOLD, 1 ea Cambro MDC1	5/15/2023	5	2,787	-	-	557	2,230
Dell Optiplex Micro, Windows	8/2/2023	3	1,125	-	-	375	750
chair	8/25/2023	5	5,679	-	-	1,136	4,543
gazebo	8/28/2023	5	1,562	-	-	312	1,250
Dell Latitude 3520 BTX	11/1/2022	3	2,520	-	-	840	1,680
Display, keyboard, OptiPlex 3000, cables	11/1/2022	3	3,774	-	-	1,258	2,516
Dell OptiPlex 5400	11/1/2022	3	1,244	-	-	415	829
laptops	1/31/2023	3	2,425	-	-	808	1,617
Laptop	4/25/2023	3	1,295	-	-	432	863
Laptop	4/25/2023	3	990	-	-	330	660
dell laptop	5/31/2023	3	1,200	-	-	400	800
laptop + accessories	7/3/2023	3	1,006	-	-	335	671
installed citrix, windows 10	11/1/2022	3	1,278	-	-	426	852
KIOSK	11/1/2022	3	1,444	-	-	481	963

**2023 Asset Disposals**

Generator	6/30/2022	10	(1,522)	-	-	(1,522)	-
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<b>Total Movable</b>			<b>980,970</b>	<b>79,513</b>	<b>865,796</b>	<b>30,792</b>	<b>895,065</b>	<b>85,905</b>
<b>Total All Assets</b>			<b>10,803,555</b>	<b>361,785</b>	<b>2,815,423</b>	<b>321,446</b>	<b>3,135,102</b>	<b>7,668,453</b>

Less Realty Assets	9,469,940	268,321	2,328,114	219,749	2,547,862	6,922,078
Assets Per Operating Entity	1,333,615	93,464	487,309	101,697	587,240	746,375
Total Assets Per TB	1,346,799	88,985	555,388	88,985	555,388	791,411
<b>Difference</b>	<b>(13,184)</b>	<b>4,479</b>	<b>(68,079)</b>	<b>12,712</b>	<b>31,852</b>	<b>(45,036)</b>

(a)

Page 31, Line B9 - C/R vs F/S NBV 45,036 (a)

Realty Depreciation Expense (232,461)

Immaterial Variance -

Page 36, Line F1 - C/R vs F/S Depreciation (232,461)







Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2023**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	JE Ref #	CJE1	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023					9/30/2023	9/30/2023
Subgroup : [M6]	Barber and Beauty Supplies								
6115-054-00	Gen Nag Exp>Barber & Beauty	16.00	16.00		0.00		0.00	16.00	20.00
Subtotal [M6]	Barber and Beauty Supplies	16.00	16.00		0.00		0.00	16.00	20.00
Subgroup : [M7]	Postage								
8010-074-00	Admin Exp>Postage	3,720.00	3,720.00		0.00		0.00	3,720.00	4,617.00
Subtotal [M7]	Postage	3,720.00	3,720.00		0.00		0.00	3,720.00	4,617.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations								
8010-034-00	Admin Exp>Dues & Subscriptions	3,257.00	3,257.00		(713.00)		0.00	2,544.00	7,641.00
8010-092-00	Admin Exp>HCA Dues	7,630.00	7,630.00	RJE - 2	(713.00)		0.00	7,630.00	0.00
Subtotal [M8]	Dues and Membership Fees to Professional Associati	10,887.00	10,887.00		(713.00)		0.00	10,174.00	7,641.00
Subgroup : [M8A]	Dues to Chamber of Commerce								
Marcum 101	Chamber Dues	0.00	0.00		445.00		0.00	445.00	405.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	0.00	RJE - 2	445.00		0.00	445.00	405.00
Subgroup : [M9]	Subscriptions								
51000-10000	Subscriptions	0.00	0.00		268.00		0.00	268.00	0.00
Subtotal [M9]	Subscriptions	0.00	0.00	RJE - 2	268.00		0.00	268.00	0.00
Subgroup : [M10]	Contributions								
8010-071-00	Admin Exp>Donations/Contributions	350,200.00	350,200.00		0.00		0.00	350,200.00	0.00
Subtotal [M10]	Contributions	350,200.00	350,200.00		0.00		0.00	350,200.00	0.00
Subgroup : [M11]	Services Provided by Contract								
8010-024-00	Admin Exp>Contracted Service	40,798.00	40,798.00		0.00		0.00	40,798.00	20,492.00
8010-024-15	Admin Exp>Contracted Service>Other	12,120.00	12,120.00		0.00		0.00	12,120.00	12,917.00
8010-024-91	Admin Exp>Contracted Service>Payroll Services	3,748.00	3,748.00		0.00		0.00	3,748.00	979.00
8010-024-97	Admin Exp>Contracted Service>AGS	10,399.00	10,399.00		0.00		0.00	10,399.00	1,250.00
8010-024-99	Admin Exp>Contracted Service>Apex Healthcare	1,100.00	1,100.00		0.00		0.00	1,100.00	0.00
8010-057-00	Admin Exp>Professional Fees	35,086.00	35,086.00		0.00		0.00	35,086.00	35,000.00
8010-082-00	Admin Exp>Software Rental	6,969.00	6,969.00		0.00		0.00	6,969.00	544.00
8911-024-89	Consulting Serv>Contracted Service>Management	630,552.00	630,552.00		0.00		0.00	630,552.00	367,532.00
8911-024-97	Consulting Serv>Contracted Service>AGS	341,999.00	341,999.00		0.00		0.00	341,999.00	340,100.00
Subtotal [M11]	Services Provided by Contract	1,082,771.00	1,082,771.00		0.00		0.00	1,082,771.00	777,994.00
Subgroup : [M13]	Other								
6115-026-00	Gen Nag Exp>Forms & Printing	539.00	539.00		0.00		0.00	539.00	0.00
8010-033-00	Admin Exp>Meals	3,632.00	3,632.00		0.00		0.00	3,632.00	6,250.00
8010-060-00	Admin Exp>Fines & Penalties	2,955.00	2,955.00		0.00		0.00	2,955.00	894.00
8010-061-00	Admin Exp>IT Fees	3,622.00	3,622.00		0.00		0.00	3,622.00	14,172.00
8010-065-00	Admin Exp>Criminal Checks	7,310.00	7,310.00		0.00		0.00	7,310.00	7,976.00
8010-069-00	Admin Exp>Licenses	2,866.00	2,866.00		0.00		0.00	2,866.00	2,070.00
8010-076-00	Admin Exp>Bank Fees	17,322.00	17,322.00		0.00		0.00	17,322.00	27,931.00
8010-080-00	Admin Exp>Equip-Minor	7,538.00	7,538.00		0.00		0.00	7,538.00	5,288.00
8010-081-00	Admin Exp>Equip-Rental	36,812.00	36,812.00		0.00		0.00	36,812.00	37,372.00
Subtotal [M13]	Other	82,616.00	82,616.00		0.00		0.00	82,616.00	102,346.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and Gr	1,735,619.00	1,735,619.00		15,602.00		0.00	1,751,221.00	1,033,149.00
Group : [18]	Dietary Basis for Allocation of Costs								
Subgroup : [2A1]	Raw Food								
7930-035-00	Dietary Exp>Supplements	17,154.00	17,154.00		0.00		0.00	17,154.00	24,528.00
7930-036-00	Dietary Exp>Food	448,360.00	448,360.00		0.00		0.00	448,360.00	373,445.00
Subtotal [2A1]	Raw Food	465,514.00	465,514.00		0.00		0.00	465,514.00	397,973.00
Subgroup : [2A2]	Non-Food Supplies								
7930-022-00	Dietary Exp>Supplies	64,404.00	64,404.00		0.00		0.00	64,404.00	48,279.00
7930-080-00	Dietary Exp>Equip-Minor	3,750.00	3,750.00		0.00		0.00	3,750.00	1,138.00
Subtotal [2A2]	Non-Food Supplies	68,154.00	68,154.00		0.00		0.00	68,154.00	50,652.00
Subgroup : [2B]	Purchased Services								
7930-024-00	Dietary Exp>Contracted Service	3,326.00	3,326.00		0.00		0.00	3,326.00	16,270.00
Subtotal [2B]	Purchased Services	3,326.00	3,326.00		0.00		0.00	3,326.00	16,270.00
Subgroup : [2D]	Other								
7930-023-00	Dietary Exp>Repairs & Maint	3,455.00	3,455.00		0.00		0.00	3,455.00	(2,106.00)
7930-032-00	Dietary Exp>Training & Educ	104.00	104.00		0.00		0.00	104.00	477.00
Subtotal [2D]	Other	3,559.00	3,559.00		0.00		0.00	3,559.00	(1,629.00)
Total [18]	Dietary Basis for Allocation of Costs	540,553.00	540,553.00		0.00		0.00	540,553.00	462,670.00
Group : [19]	Laundry-Basis for Allocation of Costs								
Subgroup : [3B]	Purchased Services								
8360-024-00	Laundry Exp>Contracted Service	143,909.00	143,909.00		0.00		0.00	143,909.00	134,669.00
Subtotal [3B]	Purchased Services	143,909.00	143,909.00		0.00		0.00	143,909.00	134,669.00
Subgroup : [3C]	Other								
8360-022-00	Laundry Exp>Supplies	5,880.00	5,880.00		0.00		0.00	5,880.00	4,733.00
8360-023-00	Laundry Exp>Repairs & Maint	340.00	340.00		0.00		0.00	340.00	0.00
Subtotal [3C]	Other	6,220.00	6,220.00		0.00		0.00	6,220.00	4,930.00
Total [19]	Laundry-Basis for Allocation of Costs	150,129.00	150,129.00		0.00		0.00	150,129.00	139,599.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs								
Subgroup : [4B]	Purchased Services								
8340-024-00	Housekeeping Exp>Contracted Service	1,460.00	1,460.00		0.00		0.00	1,460.00	0.00
Subtotal [4B]	Purchased Services	1,460.00	1,460.00		0.00		0.00	1,460.00	0.00
Subgroup : [4C]	Other								
8340-022-00	Housekeeping Exp>Supplies	36,410.00	36,410.00		0.00		0.00	36,410.00	39,537.00
8340-080-00	Housekeeping Exp>Equip-Minor	220.00	220.00		0.00		0.00	220.00	8.00
Subtotal [4C]	Other	36,630.00	36,630.00		0.00		0.00	36,630.00	39,545.00
Subgroup : [5A2]	Purchased from								
6812-105-00	Pharmacy Exp>Medicare Part D Non-covered	1,507.00	1,507.00		0.00		0.00	1,507.00	0.00
6812-201-00	Pharmacy Exp>Medicare A	146,833.00	146,833.00		0.00		0.00	146,833.00	138,656.00
6812-203-00	Pharmacy Exp>Private	357.00	357.00		0.00		0.00	357.00	0.00
6812-204-00	Pharmacy Exp>Medicaid	13,603.00	13,603.00		0.00		0.00	13,603.00	16,563.00
6812-205-00	Pharmacy Exp>Medicaid Pending	142.00	142.00		0.00		0.00	142.00	56.00
6812-208-00	Pharmacy Exp>Insurance	211,934.00	211,934.00		0.00		0.00	211,934.00	153,530.00
Subtotal [5A2]	Purchased from	374,376.00	374,376.00		0.00		0.00	374,376.00	313,741.00
Subgroup : [5B]	Medicine Cabinet Drugs								
6115-103-00	Gen Nag Exp>House	22,588.00	22,588.00		0.00		0.00	22,588.00	15,756.00
6115-103-17	Gen Nag Exp>House>Add-on	45,640.00	45,640.00		0.00		0.00	45,640.00	47,562.00
Subtotal [5B]	Medicine Cabinet Drugs	68,228.00	68,228.00		0.00		0.00	68,228.00	63,318.00
Subgroup : [5C]	Medical and Therapeutic Supplies								
6115-022-00	Gen Nag Exp>Supplies	150,830.00	150,830.00		0.00		0.00	150,830.00	101,211.00
6115-102-00	Gen Nag Exp>Incontinence Supplies	69,817.00	69,817.00		0.00		0.00	69,817.00	60,620.00





Client: Whitney Manor  
Engagement: Medicaid - Whitney Manor Medicaid 2023  
Period Ending: 9/30/2023  
Trial Balance: A.01 - TB-CCNH  
Worksheet: A.03 - TB-CCNH Combined Detail LS

Table with columns: Account, Description, UNADJ, ADJ, JE Ref #, RJE, JE Ref #, CJE1, FINAL, 1st PP-FINAL. Rows are categorized into subgroups [12B], [14A], [14B], [14C], [30], [1A], [1B], [3A], [3B], [4A], [4B], [7A], [7B], [7C], [7D], [8A], [8B], [8C], [8D], [9A], [9B].

Client: Whitney Manor
Engagement: Medicaid - Whitney Manor Medicaid 2023
Period Ending: 9/30/2023
Trial Balance: A.01 - TB-CCNH
Workpaper: A.03 - TB-CCNH Combined Detail LS

Table with columns: Account, Description, UNADJ, ADJ, JE Ref #, RJE, JE Ref #, CJE1, FINAL, 1st PP-FINAL. Rows include subtotals for various categories like Occupational Therapy, Interest Income, and Balance Sheet Accounts.

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2023**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	JE Ref #	CJE1	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023					9/30/2023	9/30/2022
		<u>2,222,000.00</u>	<u>2,222,000.00</u>		<u>0.00</u>		<u>0.00</u>	<u>2,222,000.00</u>	<u>3,462,810.00</u>
3015-997-00	Members' Equity>Retained Earnings								
	Subtotal : None	<u>969,511.00</u>	<u>969,511.00</u>		<u>0.00</u>		<u>0.00</u>	<u>969,511.00</u>	<u>1,240,807.00</u>
	Total [31] Balance Sheet Accounts	<u>969,511.00</u>	<u>969,511.00</u>		<u>0.00</u>		<u>0.00</u>	<u>969,511.00</u>	<u>1,240,807.00</u>
	Sum of Account Groups	(969,511.00)	(969,511.00)		0.00		0.00	(969,511.00)	(1,240,807.00)
	Net (Income) Loss	(969,511.00)	(969,511.00)		0.00		0.00	(969,511.00)	(1,240,807.00)

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2023**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	JE Ref #	CJE1	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023					9/30/2023	9/30/2022
1000-400-15	Cash>Petty Cash>Other	1,069.00	1,069.00					1,069.00	1,069.00
1000-403-00	Cash>Operating	(21,856.00)	(31,856.00)					(31,856.00)	364,004.00
1000-403-15	Cash>Operating>Other	(1,204.00)	(1,204.00)					(1,204.00)	0.00
1000-421-00	Cash>Resident Funds	1,965.00	1,965.00					1,965.00	2,596.00
1000-421-15	Cash>Resident Funds>Other	8.00	8.00					8.00	8.00
1005-421-00	Restricted Cash>Resident Funds	76,155.00	76,155.00					76,155.00	83,771.00
1005-421-15	Restricted Cash>Resident Funds>Other	74.00	74.00					74.00	74.00
1010-201-00	Accounts Receivable>Medicare A	209,395.00	209,395.00					209,395.00	429,474.00
1010-203-00	Accounts Receivable>Private	202,462.00	202,462.00					202,462.00	277,071.00
1010-204-00	Accounts Receivable>Medicaid	1,060,073.00	1,060,073.00					1,060,073.00	767,194.00
1010-208-00	Accounts Receivable>Insurance	111,879.00	111,879.00					111,879.00	268,570.00
1010-302-00	Accounts Receivable>Write-offs - Medicare Part B	245,190.00	245,190.00					245,190.00	222,070.00
1010-303-00	Accounts Receivable>Write-offs - Private	37,805.00	37,805.00					37,805.00	0.00
1010-409-00	Accounts Receivable>Clearing	51,483.00	51,483.00					51,483.00	20,875.00
1010-439-00	Accounts Receivable>Resident Refunds	192,693.00	192,693.00					192,693.00	110,056.00
1010-450-00	Accounts Receivable>Allow for Doubtful Accts	(3,257,516.00)	(3,257,516.00)					(3,257,516.00)	(3,077,541.00)
1010-457-00	Accounts Receivable>Write-offs-Uncollectible	3,158,611.00	3,158,611.00					3,158,611.00	2,584,885.00
1010-457-15	Accounts Receivable>Write-offs-Uncollectible>Other	31,335.00	31,335.00					31,335.00	21,589.00
1011-201-00	AR Related Receivables>Medicare A	(10,882.00)	(10,882.00)					(10,882.00)	(10,882.00)
1011-409-00	AR Related Receivables>Clearing	2,794.00	2,794.00					2,794.00	2,794.00
1015-201-00	Third Party Settlt>Medicare A	17,946.00	17,946.00					17,946.00	108,015.00
1030-000-00	Prepaid Expenses	13,524.00	13,524.00					13,524.00	19,024.00
1030-208-00	Prepaid Expenses>Insurance	45,179.00	45,179.00					45,179.00	43,897.00
1030-608-00	Prepaid Expenses>Computer Software	0.00	0.00					0.00	76.00
1030-766-00	Prepaid Expenses>RE Taxes	41,885.00	41,885.00					41,885.00	0.00
1035-575-00	Other Current Receivables>Due to/from Prior Owner	(3,129.00)	(3,129.00)					(3,129.00)	(3,129.00)
1050-603-00	Fixed Assets>Leasehold Improvements	777,438.00	777,438.00					777,438.00	647,415.00
1050-604-00	Fixed Assets>Equip-Fixed	231,172.00	231,172.00					231,172.00	197,274.00
1050-605-00	Fixed Assets>Equip-Major Moveable	277,225.00	277,225.00					277,225.00	252,196.00
1050-607-00	Fixed Assets>Computer Hardware	33,942.00	33,942.00					33,942.00	19,488.00
1050-608-00	Fixed Assets>Computer Software	27,022.00	27,022.00					27,022.00	24,300.00
1050-620-00	Fixed Assets>Capital Lease-Equip	96,350.00	96,350.00					96,350.00	0.00
1051-603-00	Accum Depn>Leasehold Improvements	(203,980.00)	(203,980.00)					(203,980.00)	(160,654.00)
1051-604-00	Accum Depn>Equip-Fixed	(112,045.00)	(112,045.00)					(112,045.00)	(94,798.00)
1051-605-00	Accum Depn>Equip-Major Moveable	(192,803.00)	(192,803.00)					(192,803.00)	(174,202.00)
1051-607-00	Accum Depn>Computer Hardware	(21,658.00)	(21,658.00)					(21,658.00)	(13,753.00)
1051-608-00	Accum Depn>Computer Software	(24,902.00)	(24,902.00)					(24,902.00)	(22,995.00)
1051-620-00	Accum Depn>Capital Lease-Equip	(26,754.00)	(26,754.00)					(26,754.00)	0.00
1062-000-00	Deferred Financing Costs	27,500.00	27,500.00					27,500.00	27,500.00
1062-640-00	Deferred Financing Costs>Amortization	(18,934.00)	(18,934.00)					(18,934.00)	(13,525.00)
2005-000-00	Accounts Payable	(2,422,121.00)	(2,422,121.00)					(2,422,121.00)	(1,348,840.00)
2010-421-00	Other Current Payables>Resident Funds	(76,152.00)	(76,152.00)					(76,152.00)	(83,765.00)
2010-575-00	Other Current Payables>Due to/from Prior Owner	(30,000.00)	(30,000.00)					(30,000.00)	(30,000.00)
2011-456-00	AR Related Payables>Write-offs-Sequester	15,295.00	15,295.00					15,295.00	8,721.00
2020-001-00	Accrued Wages & Related>Wages	0.00	0.00					0.00	(142,676.00)
2020-012-00	Accrued Wages & Related>Agency	(76,681.00)	(76,681.00)					(76,681.00)	(21,534.00)
2020-019-00	Accrued Wages & Related>PR Taxes	(790.00)	(790.00)					(790.00)	(790.00)
2020-722-00	Accrued Wages & Related>FICA Tax-Employer	(9,210.00)	(9,210.00)					(9,210.00)	(63,572.00)
2020-741-00	Accrued Wages & Related>Misc. PR Deduction	2,339.00	2,339.00					2,339.00	2,339.00
2020-742-00	Accrued Wages & Related>Retirement WH	(1,698.00)	(1,698.00)					(1,698.00)	(360.00)
2020-744-00	Accrued Wages & Related>Union Dues WH	(30,971.00)	(30,971.00)					(30,971.00)	(18,032.00)
2020-745-00	Accrued Wages & Related>Garnishments WH	1,106.00	1,106.00					1,106.00	1,106.00
2020-749-00	Accrued Wages & Related>Optional Benefit WH	(1,554.00)	(1,554.00)					(1,554.00)	(1,554.00)
2020-755-00	Accrued Wages & Related>Unclaimed PR Checks	6,317.00	6,317.00					6,317.00	6,317.00
2020-756-00	Accrued Wages & Related>Benefit Time	(126,159.00)	(126,159.00)					(126,159.00)	(91,261.00)
2025-000-00	Other Accrued	765,148.00	765,148.00					765,148.00	(49,093.00)
2025-000-15	Other Accrued>Other	(147,258.00)	(147,258.00)					(147,258.00)	0.00
2025-064-00	Other Accrued>Accounting Fees	(780.00)	(780.00)					(780.00)	(8,679.00)
2025-118-00	Other Accrued>Provider Tax	(23,164.00)	(23,164.00)					(23,164.00)	55,808.00
2025-208-00	Other Accrued>Insurance	22,818.00	22,818.00					22,818.00	2,128.00
2025-766-00	Other Accrued>RE Taxes	(220,787.00)	(220,787.00)					(220,787.00)	(254,753.00)
2025-767-00	Other Accrued>Personal Prop Taxes	(9,242.00)	(9,242.00)					(9,242.00)	(11,123.00)
2030-783-00	Current Debt>Working Capital	7,500.00	7,500.00					7,500.00	0.00
2030-783-15	Current Debt>Working Capital>Other	(895,362.00)	(895,362.00)					(895,362.00)	(749,587.00)
2035-620-00	Long Term Debt>Capital Lease-Equip	(112,132.00)	(112,132.00)					(112,132.00)	(75,216.00)
2040-000-00	Due To/(From)	2,521.00	2,521.00					2,521.00	5,839.00
2040-000-15	Due To/(From)>Other	21,332.00	21,332.00					21,332.00	0.00
2040-000-90	Due To/(From)>Really	(149,727.00)	(149,727.00)					(149,727.00)	(424,003.00)
2040-940-00	Due To/(From)>Related Parties	20.00	20.00					20.00	(842,775.00)
2040-940-15	Due To/(From)>Related Parties>Other	106,000.00	106,000.00					106,000.00	0.00
3015-980-00	Members' Equity>Capital Contributions	(1,024,773.00)	(1,024,773.00)					(1,024,773.00)	(1,013,006.00)
3015-981-00	Members' Equity>Capital Distributions	57,350.00	57,350.00					57,350.00	5,000.00
3015-981-15	Members' Equity>Capital Distributions>Other	31,825.00	31,825.00					31,825.00	18,575.00
3015-997-00	Members' Equity>Retained Earnings	2,222,000.00	2,222,000.00					2,222,000.00	3,462,810.00
5001-201-01	R&B>Medicare A>Certified	(2,587,540.00)	(2,587,540.00)					(2,587,540.00)	(2,787,420.00)
5001-201-03	R&B>Medicare A>C/A	(946,140.00)	(946,140.00)					(946,140.00)	(972,817.00)
5001-201-16	R&B>Medicare A>Adjustments	3,373.00	3,373.00					3,373.00	(10,639.00)
5001-203-01	R&B>Private>Certified	(1,351,801.00)	(1,351,801.00)					(1,351,801.00)	(1,674,420.00)
5001-203-03	R&B>Private>C/A	(214,693.00)	(214,693.00)					(214,693.00)	(171,160.00)
5001-203-16	R&B>Private>Adjustments	257,705.00	257,705.00					257,705.00	(185,945.00)
5001-204-01	R&B>Medicaid>Certified	(14,434,230.00)	(14,434,230.00)					(14,434,230.00)	(12,667,830.00)
5001-204-03	R&B>Medicaid>C/A	5,854,444.00	5,854,444.00					5,854,444.00	5,178,450.00
5001-204-16	R&B>Medicaid>Adjustments	(203,134.00)	(203,134.00)					(203,134.00)	(55,600.00)
5001-207-01	R&B>Hospice>Certified	(1,241,079.00)	(1,241,079.00)					(1,241,079.00)	(1,358,145.00)
5001-207-03	R&B>Hospice>C/A	515,224.00	515,224.00					515,224.00	547,590.00
5001-207-16	R&B>Hospice>Adjustments	36,978.00	36,978.00					36,978.00	4,303.00
5001-208-01	R&B>Insurance>Certified	(229,950.00)	(229,950.00)					(229,950.00)	(119,285.00)
5001-208-03	R&B>Insurance>C/A	34,738.00	34,738.00					34,738.00	891.00
5001-208-16	R&B>Insurance>Adjustments	98,791.00	98,791.00					98,791.00	164,344.00
5001-211-01	R&B>Medicare HMO>Certified	(3,136,550.00)	(3,136,550.00)					(3,136,550.00)	(3,114,660.00)
5001-211-03	R&B>Medicare HMO>C/A	33,519.00	33,519.00					33,519.00	56,311.00



Account	Description	UNADJ	ADJ	JE Ref #	RJE	JE Ref #	CJE1	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023					9/30/2023	9/30/2022
6216-010-00	Cert Nsg Exp>Wages-V,H,S	262,222.00	262,222.00					262,222.00	237,578.00
6216-011-00	Cert Nsg Exp>Wages-Holiday	29,095.00	29,095.00					29,095.00	24,865.00
6216-012-25	Cert Nsg Exp>Agency>RN	75,160.00	75,160.00					75,160.00	114,293.00
6216-012-26	Cert Nsg Exp>Agency>LPN	454,095.00	454,095.00					454,095.00	596,525.00
6216-012-27	Cert Nsg Exp>Agency>CNA	557,070.00	557,070.00					557,070.00	662,116.00
6216-013-25	Cert Nsg Exp>OT Agency>RN	4,239.00	4,239.00					4,239.00	1,803.00
6216-013-26	Cert Nsg Exp>OT Agency>LPN	17,593.00	17,593.00					17,593.00	51,392.00
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	135,108.00
6216-019-12	Cert Nsg Exp>PR Taxes>Fica	375,064.00	375,064.00					375,064.00	322,752.00
6216-019-13	Cert Nsg Exp>PR Taxes>SUI	68,989.00	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	1,507.00					1,507.00	0.00
6812-201-00	Pharmacy Exp>Medicare A	146,833.00	146,833.00					146,833.00	138,656.00
6812-201-16	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	0.00
6812-204-00	Pharmacy Exp>Medicaid	13,603.00	13,603.00					13,603.00	16,563.00
6812-205-00	Pharmacy Exp>Medicaid Pending	142.00	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	150,242.00					150,242.00	104,613.00
6825-002-22	Speech Therapy Exp>OT Wages>Staff	752.00	752.00					752.00	83.00
6825-008-22	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	1,122.00					1,122.00	1,892.00
6825-017-00	Speech Therapy Exp>Workers Comp	4,376.00	4,376.00					4,376.00	4,584.00
6825-019-12	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	1,232.00
6825-019-14	Speech Therapy Exp>PR Taxes>FUI	193.00	193.00					193.00	104.00
6826-001-20	Physical Therapy Exp>Wages>Director	97,972.00	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	130,313.00
6826-001-24	Physical Therapy Exp>Wages>Aide	0.00	0.00					0.00	1,768.00
6826-002-22	Physical Therapy Exp>OT Wages>Staff	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
6826-008-20	Physical Therapy Exp>Bonus Pay>Director	0.00	0.00					0.00	353.00
6826-008-22	Physical Therapy Exp>Bonus Pay>Staff	0.00	0.00					0.00	109.00
6826-008-23	Physical Therapy Exp>Bonus Pay>Assistant	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	23,618.00
6826-011-00	Physical Therapy Exp>Wages-Holiday	9,596.00	9,596.00					9,596.00	8,034.00
6826-017-00	Physical Therapy Exp>Workers Comp	15,555.00	15,555.00					15,555.00	18,488.00
6826-019-12	Physical Therapy Exp>PR Taxes>Fica	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	5,341.00
6826-019-14	Physical Therapy Exp>PR Taxes>FUI	707.00	707.00					707.00	471.00
6826-022-00	Physical Therapy Exp>Supplies	0.00	0.00					0.00	486.00
6826-024-00	Physical Therapy Exp>Contracted Service	75,000.00	75,000.00					75,000.00	67,500.00
6826-080-00	Physical Therapy Exp>Equip-Minor	1,705.00	1,705.00					1,705.00	1,893.00
6827-001-22	Occup Therapy Exp>Wages>Staff	137,504.00	137,504.00					137,504.00	159,902.00
6827-001-23	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	3,135.00
6827-002-23	Occup Therapy Exp>OT Wages>Assistant	1,801.00	1,801.00					1,801.00	3,898.00
6827-008-22	Occup Therapy Exp>Bonus Pay>Staff	0.00	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	16,695.00
6827-011-00	Occup Therapy Exp>Wages-Holiday	5,581.00	5,581.00					5,581.00	6,055.00
6827-017-00	Occup Therapy Exp>Workers Comp	10,213.00	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	Occup Therapy Exp>PR Taxes>SUI	6,169.00	6,169.00					6,169.00	4,975.00
6827-019-14	Occup Therapy Exp>PR Taxes>FUI	569.00	569.00					569.00	449.00
6828-022-00	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
6829-022-00	PEN Exp>Supplies	5,283.00	5,283.00					5,283.00	4,903.00
6830-022-00	Wound Care Exp>Supplies	29,399.00	29,399.00					29,399.00	26,329.00
6830-081-00	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	5,457.00
6845-022-16	Chargeable Med Supply Exp>Supplies>Adjustments	22.00	22.00					22.00	0.00
6859-136-00	Other Ancillary Exp>Lab	86,499.00	86,499.00					86,499.00	47,908.00
6859-136-16	Other Ancillary Exp>Lab>Adjustments	74.00	74.00					74.00	26.00
6859-137-00	Other Ancillary Exp>Radiology	22,653.00	22,653.00					22,653.00	10,672.00
6859-137-16	Other Ancillary Exp>Radiology>Adjustments	2,565.00	2,565.00					2,565.00	443.00
6859-141-16	Other Ancillary Exp>Physician Technical Charges>Adjustments	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
7714-001-23	Activity Exp>Wages>Assistant	61,295.00	61,295.00					61,295.00	69,146.00
7714-002-20	Activity Exp>OT Wages>Director	76.00	76.00					76.00	8.00
7714-002-23	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
7714-008-23	Activity Exp>Bonus Pay>Assistant	0.00	0.00					0.00	546.00
7714-010-00	Activity Exp>Wages-V,H,S	11,226.00	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	6,551.00
7714-019-12	Activity Exp>PR Taxes>Fica	11,844.00	11,844.00					11,844.00	11,334.00
7714-019-13	Activity Exp>PR Taxes>SUI	2,487.00	2,487.00					2,487.00	3,103.00
7714-019-14	Activity Exp>PR Taxes>FUI	188.00	188.00					188.00	299.00
7714-022-00	Activity Exp>Supplies	5,429.00	5,429.00					5,429.00	4,678.00
7714-024-00	Activity Exp>Contracted Service	4,585.00	4,585.00					4,585.00	3,010.00
7714-080-00	Activity Exp>Equip-Minor	733.00	733.00					733.00	3,560.00
7714-081-00	Activity Exp>Equip-Rental	0.00	0.00					0.00	53.00
7714-001-20	Social Services Exp>Wages>Director	63,498.00	63,498.00					63,498.00	60,151.00
7714-001-23	Social Services Exp>Wages>Assistant	69,660.00	69,660.00					69,660.00	55,341.00
7714-001-54	Social Services Exp>Wages>Admissions	255,777.00	255,777.00					255,777.00	251,592.00
7714-002-23	Social Services Exp>OT Wages>Assistant	3,785.00	3,785.00					3,785.00	4,823.00
7714-002-54	Social Services Exp>OT Wages>Admissions	248.00	248.00					248.00	439.00
7714-008-23	Social Services Exp>Bonus Pay>Assistant	0.00	0.00					0.00	977.00
7714-008-54	Social Services Exp>Bonus Pay>Admissions	2,000.00	2,000.00					2,000.00	694.00
7714-010-00	Social Services Exp>Wages-V,H,S	33,442.00	33,442.00					33,442.00	33,416.00
7714-011-00	Social Services Exp>Wages-Holiday	12,312.00	12,312.00					12,312.00	9,665.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	JE Ref #	CJE1	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023					9/30/2023	9/30/2022
7741-017-00	Social Services Exp>Workers Comp	11,337.00	11,337.00					11,337.00	16,114.00
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	3,733.00
7741-019-14	Social Services Exp>PR Taxes>FUI	352.00	352.00					352.00	310.00
7741-022-00	Social Services Exp>Supplies	6,871.00	6,871.00					6,871.00	3,432.00
7741-024-00	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
7749-008-22	Medical Records Exp>Bonus Pay>Staff	350.00	350.00					350.00	120.00
7749-010-00	Medical Records Exp>Wages-V,H,S	2,025.00	2,025.00					2,025.00	390.00
7749-011-00	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	2,383.00					2,383.00	1,739.00
7749-019-13	Medical Records Exp>PR Taxes>SUI	555.00	555.00					555.00	654.00
7749-019-14	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					39,637.00	46,743.00
7930-001-21	Dietary Exp>Wages>Assistant Director	5,226.00	5,226.00					5,226.00	0.00
7930-001-23	Dietary Exp>Wages>Assistant	359,251.00	359,251.00					359,251.00	316,533.00
7930-001-57	Dietary 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	82,662.00
7930-002-21	Dietary Exp>OT Wages>Assistant Director	156.00	156.00					156.00	0.00
7930-002-23	Dietary Exp>OT Wages>Assistant	24,618.00	24,618.00					24,618.00	20,894.00
7930-002-57	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
7930-008-20	Dietary Exp>Bonus Pay>Director	9,800.00	9,800.00					9,800.00	4,268.00
7930-008-23	Dietary Exp>Bonus Pay>Assistant	1,465.00	1,465.00					1,465.00	8,207.00
7930-008-57	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	Dietary Exp>Wages-V,H,S	48,992.00	48,992.00					48,992.00	36,369.00
7930-011-00	Dietary Exp>Wages-Holiday	6,971.00	6,971.00					6,971.00	4,092.00
7930-017-00	Dietary Exp>Workers Comp	17,216.00	17,216.00					17,216.00	25,072.00
7930-019-12	Dietary Exp>PR Taxes>Fica	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	12,034.00
7930-019-14	Dietary Exp>PR Taxes>FUI	1,174.00	1,174.00					1,174.00	1,031.00
7930-022-00	Dietary Exp>Supplies	64,404.00	64,404.00					64,404.00	48,279.00
7930-023-00	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	477.00
7930-035-00	Dietary Exp>Supplements	17,154.00	17,154.00					17,154.00	24,528.00
7930-036-00	Dietary Exp>Food	448,360.00	448,360.00					448,360.00	373,449.00
7930-080-00	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
8010-001-20	Admin Exp>Wages>Director	128,006.00	128,006.00					128,006.00	127,193.00
8010-001-21	Admin Exp>Wages>Assistant Director	0.00	0.00					0.00	1,259.00
8010-001-23	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	53,959.00
8010-002-23	Admin Exp>OT Wages>Assistant	2,984.00	2,984.00					2,984.00	357.00
8010-002-47	Admin Exp>OT Wages>Human Resources	2,295.00	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	606.00
8010-008-47	Admin Exp>Bonus Pay>Human Resources	0.00	0.00					0.00	763.00
8010-008-48	Admin Exp>Bonus Pay>Business Office	0.00	0.00					0.00	416.00
8010-010-00	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					24,345.00	14,493.00
					12,871.00				
					12,871.00				
8010-019-12	Admin Exp>PR Taxes>Fica	32,815.00	32,815.00	RJE - 1				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	493.00
8010-022-00	Admin Exp>Supplies	27,901.00	27,901.00					27,901.00	21,771.00
8010-023-00	Admin Exp>Repairs & Maint	7,431.00	7,431.00					7,431.00	2,640.00
8010-024-00	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	979.00
8010-024-97	Admin Exp>Contracted Service>AGS	10,399.00	10,399.00					10,399.00	1,250.00
8010-024-99	Admin Exp>Contracted Service>Apex Healthcare	1,100.00	1,100.00					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					3,260.00	2,239.00
8010-031-00	Admin Exp>Travel	2,240.00	2,240.00					17,842.00	1,775.00
					15,602.00				
					15,602.00				
8010-032-00	Admin Exp>Training & Educ	550.00	550.00					550.00	(12.00)
8010-033-00	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					2,544.00	7,641.00
					(713.00)				
					(713.00)				
8010-057-00	Admin Exp>Professional Fees	35,086.00	35,086.00					35,086.00	35,000.00
8010-058-00	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	Admin Exp>IT Fees	3,622.00	3,622.00					3,622.00	14,172.00
8010-063-00	Admin Exp>Legal Fees	140,056.00	140,056.00					140,056.00	59,942.00
8010-064-00	Admin Exp>Accounting Fees	23,992.00	23,992.00					23,992.00	23,044.00
8010-065-00	Admin Exp>Criminal Checks	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	9,192.00
8010-068-00	Admin Exp>Ads & PR	147,527.00	147,527.00					147,527.00	109,739.00
8010-069-00	Admin Exp>Licenses	2,886.00	2,886.00					2,886.00	2,070.00
8010-071-00	Admin Exp>Donations/Contributions	350,200.00	350,200.00					350,200.00	0.00
8010-074-00	Admin Exp>Postage	3,720.00	3,720.00					3,720.00	4,617.00
8010-076-00	Admin Exp>Bank Fees	17,322.00	17,322.00					17,322.00	27,931.00
8010-080-00	Admin Exp>Equip-Minor	7,538.00	7,538.00					7,538.00	5,288.00
8010-081-00	Admin Exp>Equip-Rental	36,812.00	36,812.00					36,812.00	37,372.00
8010-082-00	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
8010-092-00	Admin Exp>HCA Dues	53,575.00	53,575.00					53,575.00	55,011.00
8250-001-20	Maintenance Exp>Wages>Director	43,133.00	43,133.00					43,133.00	43,337.00
8250-001-23	Maintenance Exp>Wages>Assistant	1,555.00	1,555.00					1,555.00	221.00
8250-002-23	Maintenance Exp>OT Wages>Assistant	1,555.00	1,555.00					1,555.00	221.00



Account	Description	UNADJ	ADJ	JE Ref #	RJE	JE Ref #	CJE1	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023					9/30/2023	9/30/2022
8250-008-20	Maintenance Exp>Bonus Pay>Director	700.00	700.00					700.00	440.00
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					3,084.00	2,619.00
8250-017-00	Maintenance Exp>Workers Comp	2,822.00	2,822.00					2,822.00	4,316.00
8250-019-12	Maintenance Exp>PR Taxes>Fica	9,786.00	9,786.00					9,786.00	7,527.00
8250-019-13	Maintenance Exp>PR Taxes>SUI	1,648.00	1,648.00					1,648.00	1,110.00
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	5,899.00
8250-024-00	Maintenance Exp>Contracted Service	26,069.00	26,069.00					26,069.00	22,961.00
8250-040-00	Maintenance Exp>Sanitation & Incineration	62,604.00	62,604.00					62,604.00	53,711.00
8250-041-00	Maintenance Exp>Extermination	3,634.00	3,634.00					3,634.00	3,532.00
8250-043-00	Maintenance Exp>Landscaping	22,993.00	22,993.00					22,993.00	22,918.00
8250-080-00	Maintenance Exp>Equip-Minor	5,258.00	5,258.00					5,258.00	6,378.00
8250-081-00	Maintenance Exp>Equip-Rental	0.00	0.00					0.00	1,124.00
8340-001-20	Housekeeping Exp>Wages>Director	10,729.00	10,729.00					10,729.00	0.00
8340-001-23	Housekeeping Exp>Wages>Assistant	353,373.00	353,373.00					353,373.00	323,046.00
8340-002-23	Housekeeping Exp>OT Wages>Assistant	15,765.00	15,765.00					15,765.00	15,460.00
8340-008-23	Housekeeping Exp>Bonus Pay>Assistant	1,577.00	1,577.00					1,577.00	9,447.00
8340-010-00	Housekeeping Exp>Wages-V,H,S	35,728.00	35,728.00					35,728.00	28,594.00
8340-011-00	Housekeeping Exp>Wages-Holiday	4,617.00	4,617.00					4,617.00	3,790.00
8340-017-00	Housekeeping Exp>Workers Comp	10,621.00	10,621.00					10,621.00	14,114.00
8340-019-12	Housekeeping Exp>PR Taxes>Fica	31,751.00	31,751.00					31,751.00	28,944.00
8340-019-13	Housekeeping Exp>PR Taxes>SUI	7,283.00	7,283.00					7,283.00	7,014.00
8340-019-14	Housekeeping Exp>PR Taxes>FUI	557.00	557.00					557.00	547.00
8340-022-00	Housekeeping Exp>Supplies	36,410.00	36,410.00					36,410.00	39,537.00
8340-024-00	Housekeeping Exp>Contracted Service	1,460.00	1,460.00					1,460.00	0.00
8340-080-00	Housekeeping Exp>Equip-Minor	220.00	220.00					220.00	8.00
8360-001-20	Laundry Exp>Wages>Director	10,729.00	10,729.00					10,729.00	0.00
8360-001-23	Laundry Exp>Wages>Assistant	92,419.00	92,419.00					92,419.00	67,878.00
8360-002-23	Laundry Exp>OT Wages>Assistant	3,106.00	3,106.00					3,106.00	3,583.00
8360-008-23	Laundry Exp>Bonus Pay>Assistant	425.00	425.00					425.00	1,783.00
8360-010-00	Laundry Exp>Wages-V,H,S	7,364.00	7,364.00					7,364.00	7,114.00
8360-011-00	Laundry Exp>Wages-Holiday	941.00	941.00					941.00	833.00
8360-017-00	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	6,364.00
8360-019-13	Laundry Exp>PR Taxes>SUI	2,293.00	2,293.00					2,293.00	1,723.00
8360-019-14	Laundry Exp>PR Taxes>FUI	166.00	166.00					166.00	166.00
8360-022-00	Laundry Exp>Supplies	5,880.00	5,880.00					5,880.00	4,733.00
8360-023-00	Laundry Exp>Repairs & Maint	340.00	340.00					340.00	0.00
8360-024-00	Laundry Exp>Contracted Service	143,909.00	143,909.00					143,909.00	134,068.00
8360-080-00	Laundry Exp>Equip-Minor	0.00	0.00					0.00	197.00
8410-000-00	Bad Debt Exp	179,975.00	179,975.00					179,975.00	175,884.00
8510-062-00	Telephone & Utility Exp>Telephone	9,973.00	9,973.00					9,973.00	16,386.00
8510-084-00	Telephone & Utility Exp>Gas	25,829.00	25,829.00					25,829.00	28,503.00
8510-085-00	Telephone & Utility Exp>Electric	219,098.00	219,098.00					219,098.00	165,252.00
8510-086-00	Telephone & Utility Exp>Water/Sewer	58,118.00	58,118.00					58,118.00	57,894.00
8510-087-00	Telephone & Utility Exp>Cable TV	12,823.00	12,823.00					12,823.00	12,099.00
8510-093-00	Telephone & Utility Exp>Cell Phone	4,450.00	4,450.00					4,450.00	8,935.00
8510-094-00	Telephone & Utility Exp>Internet	16,922.00	16,922.00					16,922.00	9,935.00
8770-015-00	Employee Benefits Exp>Employee Benefits	139,604.00	139,604.00		(107,985.00)			31,619.00	19,746.00
				RJE - 1	(107,985.00)				
8770-016-00	Employee Benefits Exp>Union Dues	551,970.00	551,970.00					551,970.00	509,654.00
8770-019-13	Employee Benefits Exp>PR Taxes>SUI	0.00	0.00					0.00	4,876.00
8770-019-15	Employee Benefits Exp>PR Taxes>Other	0.00	0.00					0.00	1,388.00
8770-027-00	Employee Benefits Exp>Retirement Plan	64,296.00	64,296.00					64,296.00	61,853.00
8770-732-00	Employee Benefits Exp>Disability Ins	0.00	0.00			77,225.00		77,225.00	0.00
				RJE - 1		77,225.00			
8770-757-00	Employee Benefits Exp>Health Insurance	228,874.00	228,874.00					228,874.00	181,702.00
8770-757-15	Employee Benefits Exp>Health Insurance>Other	2,053.00	2,053.00					2,053.00	1,129.00
8770-757-16	Employee Benefits Exp>Health Insurance>Adjustments	(3,736.00)	(3,736.00)					(3,736.00)	171.00
8776-110-00	Business Insurance Exp>Liability & Other	167,415.00	167,415.00					167,415.00	155,359.00
8776-112-00	Business Insurance Exp>Crime	10,276.00	10,276.00					10,276.00	8,594.00
8776-113-00	Business Insurance Exp>Surety Bond	1,618.00	1,618.00					1,618.00	1,655.00
8776-115-00	Business Insurance Exp>Property	34,008.00	34,008.00					34,008.00	25,368.00
8776-116-00	Business Insurance Exp>Auto	241.00	241.00			2,287.00		2,528.00	6,581.00
				RJE - 1		2,287.00			
8911-024-89	Consulting Serv>Contracted Service>Management	630,552.00	630,552.00					630,552.00	367,532.00
8911-024-97	Consulting Serv>Contracted Service>AGS	341,999.00	341,999.00					341,999.00	340,100.00
9176-118-00	Taxes Exp>Provider Tax	826,714.00	826,714.00					826,714.00	736,745.00
9176-119-00	Taxes Exp>Non-Property	0.00	0.00					0.00	(35.00)
9176-765-00	Taxes Exp>Franchise Tax	0.00	0.00					0.00	(13.00)
9176-766-00	Taxes Exp>RE Taxes	77,483.00	77,483.00					77,483.00	132,154.00
				RJE - 3		81,457.00		158,940.00	
9176-767-00	Taxes Exp>Personal Prop Taxes	46,595.00	46,595.00					46,595.00	65,704.00
9276-783-00	Operating Interest (Inc)/Exp>Working Capital	53,931.00	53,931.00					53,931.00	21,874.00
9376-000-00	Rent Exp	1,198,441.00	1,198,441.00					1,198,441.00	902,907.00
9476-640-00	Amortization Exp>Amortization	5,410.00	5,410.00					5,410.00	5,410.00
9576-603-00	Depreciation Exp>Leasehold Improvements	43,326.00	43,326.00					43,326.00	33,742.00
9576-604-00	Depreciation Exp>Equip-Fixed	17,247.00	17,247.00					17,247.00	18,248.00
9576-605-00	Depreciation Exp>Equip-Major Moveable	18,600.00	18,600.00					18,600.00	24,366.00
9576-607-00	Depreciation Exp>Computer Hardware	7,905.00	7,905.00					7,905.00	5,117.00
9576-608-00	Depreciation Exp>Computer Software	1,907.00	1,907.00					1,907.00	4,579.00
9576-620-00	Depreciation Exp>Capital Lease-Equip	26,764.00	26,764.00					26,764.00	0.00
9776-565-00	Interest(Inc)/Exp>Expense	(68.00)	(68.00)					(68.00)	(66.00)
9776-620-00	Interest(Inc)/Exp>Capital Lease-Equip	12,258.00	12,258.00					12,258.00	13,757.00
9899-000-00	Non-Operating (Inc)/Exp	525.00	525.00					525.00	(42,091.00)
9899-000-98	Non-Operating (Inc)/Exp>Prior Year	206.00	206.00					206.00	(210,370.00)
Marcum 101	Chamber Dues	0.00	0.00			445.00		445.00	405.00
				RJE - 2		445.00			
Marcum 113	Other Income	0.00	0.00			(81,457.00)		(81,457.00)	0.00
				RJE - 3		(81,457.00)			
Marcum 114	Reversal of PY Legal Fees	0.00	0.00					0.00	(14,118.00)
Marcum 115	Life & Disability Insurance	0.00	0.00					0.00	109,155.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	JE Ref #	CJE1	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023					9/30/2023	9/30/2022
Marcum 116	Employee Benefits>Workers Comp	0.00	0.00					0.00	5,093.00
Marcum 117	Employee Car Allowance	0.00	0.00					0.00	14,041.00
Marcum 118	Reversal of PY Dues Expense	0.00	0.00					0.00	(48,797.00)
<b>Total</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(958,511.00)</b>	<b>(958,511.00)</b>		<b>0.00</b>		<b>0.00</b>	<b>(958,511.00)</b>	<b>(1,240,807.00)</b>

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2023**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
to reclass expenses out of employee benefits to the correct line of the cost report				
8010-017-00	Admin Exp>Workers Comp		12,871.00	
8010-031-00	Admin Exp>Travel		15,602.00	
8770-732-00	Employee Benefits Exp>Disability Ins		77,225.00	
8776-116-00	Business Insurance Exp>Auto		2,287.00	
8770-015-00	Employee Benefits Exp>Employee Benefits			107,985.00
<b>Total</b>			<b>107,985.00</b>	<b>107,985.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
to reclass subscriptions and chamber dues to correct line of cost report				
51000-10000	Subscriptions		268.00	
Marcum 101	Chamber Dues		445.00	
8010-034-00	Admin Exp>Dues & Subscriptions			713.00
<b>Total</b>			<b>713.00</b>	<b>713.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
to reclass prior period income out of real estate taxes				
9176-766-00	Taxes Exp>RE Taxes		81,457.00	
Marcum 113	Other Income			81,457.00
<b>Total</b>			<b>81,457.00</b>	<b>81,457.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>190,155.00</b>	<b>190,155.00</b>
<b>Total All Journal Entries</b>			<b>190,155.00</b>	<b>190,155.00</b>