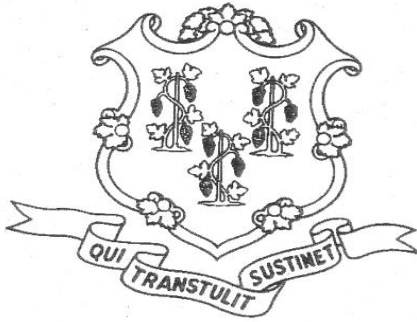


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2024

Name of Facility (as licensed) Whitney Center, Inc.	
Address (No. & Street, City, State, Zip Code) 200 Leeder Hill Dr., Hamden, CT 06517	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Other <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2023	Report for Year Ending 9/30/2024

License Numbers:	CCNH / RHNS 985-C	Other	(Specify)	Medicare Provider 075290
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Medicaid Provider Numbers:	CCNH / RHNS 123856	Other	(Specify)
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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Whitney Center, Inc.	985-C	9/30/2024	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Whitney Center, Inc. [facility name], for the cost report period beginning October 1, 2023 and ending September 30, 2024, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Whitney Center, Inc.		Period Covered:	From 10/1/2023	To 9/30/2024
Address of Facility 200 Leeder Hill Dr., Hamden, CT 06517				
Report Prepared By Anne Matist		Phone Number 203-848-2661	Date 3/25/2024	
Item	Total	CCNH / RHNS	Other	(Specify)
1. Dietary wages paid	\$ 1,501,332	231,205	1,270,127	
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$ 786,410	24,143	762,267	
4. Nursing wages paid	\$ 6,035,656	1,468,821	4,566,835	
5. All other wages paid	\$ 2,302,827	514,979	1,787,848	
6. Total Wages Paid	\$ 10,626,225	2,239,148	8,387,077	
7. Total salaries paid	\$ 4,321,719	461,626	3,860,093	
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$ 14,947,944	2,700,774	12,247,170	

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)848-2661		Report for Year Ended 9/30/2024	Page 2	of 37
Name of Facility (as shown on license) Whitney Center, Inc.		Address (No. & Street, City, State, Zip) 200 Leeder Hill Dr., Hamden, CT 06517		
License Numbers:	CCNH / RHNS 985-C	Other	(Specify)	Medicare Provider No. 075290
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Other <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
Administrator				
Name of Administrator Margaret Joyce		Nursing Home Administrator's License No.:	000980	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

[illegible]

General Information and Questionnaire

Corporate Owners

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024	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		
Whitney Center, Inc.	200 Leeder Hill Dr., Hamden, CT 06517	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Michael Rambarose	200 Leeder Hill Dr., Hamden, CT 06517	President, CEO		
David Vogel	200 Leeder Hill Dr., Hamden, CT 06517	Chair		
Nyle Davey	1 Audubon St., Ste. 600 , New Haven, CT 06511	Vice-Chair		
Stacey Curran	23196 Whitney Ave., Ste. 2A, Hamden, CT 06518	Treasurer		
Sandra Bulmer	501 Crescent St., New Haven, CT 06515	Secretary		
Names of Stockholders Owning at Least 10% of Shares				

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Center, Inc.	985-C	9/30/2024	3B	37

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

Owner(s) of Facility

[illegible]

**General Information and Questionnaire
Related Parties***

Name of Facility Whitney Center, Inc.		License No. 985-C		Report for Year Ended 9/30/2024		Page 4		of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.									
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," provide the following information:									
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**					
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input checked="" type="radio"/>						

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? ☒ Yes ☐ No If "No," explain fully why such allocation was not made.

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

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

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

General Information and Questionnaire
Other Lines of Business

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024	Page 6	of 37		
<table border="1"> <tr> <td>Square footage of entire facility.</td> <td>482,687</td> </tr> </table>					Square footage of entire facility.	482,687
Square footage of entire facility.	482,687					
Outpatient Therapy						
Does the Facility provide outpatient therapy services?		Yes				
<i>If yes, please complete the following:</i>						
460	Square footage of therapy space.					
Meals on Wheels						
Does the facility provide Meals on Wheels?		No				
<i>If yes, please complete the following:</i>						
	Square footage of kitchen					
	Number of meals served per week					
No	Are meals included in meals served on page 18 of the Annual Report?					
No	Are direct costs included in the Annual Report?					
	<i>If yes, please state where costs are reported.</i>					
No	Are drivers for the program included in the facility's payroll?					
	<i>If yes, please complete the following:</i>					
	Amount Reported					
	Annual Report page and line					
	Please state the salary amounts of specific cooks and/or dietary aides					
	Please state where the cooks and/or dietary aides are reported in the Annual Report					
Apartments, Independent Living, Assisted Living						
Does the facility have apartments, independent living, and/or assisted living?		Yes				
<i>If yes, please complete the following:</i>						
435,111	Square footage of apartments					
0	Square footage of independent living					
0	Square footage of assisted living					
	Please identify the services provided: IL residents may receive AL services					

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care?

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care?

If yes, please complete the following:

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

Annual Report of Long-Term Care Facility

CSP-8 Rev. 3/2023

Schedule of Resident Statistics

Name of Facility Whitney Center, Inc.				License No. 985-C		Report for Year Ended 9/30/2024				Page 8		of 37	
	Total All Levels	Total CCNH / RHNS Level	Total Other	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH / RHNS	Other	(Specify)	Total	CCNH / RHNS	Other	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	575	59	516		575	59	516						
B. On last day of THIS report period	552	30	522						552	30	522		
2. Number of Residents													
A. As of midnight of PREVIOUS report period	339	25	314		339	25	314						
B. As of midnight of THIS report period	319	25	294						319	25	294		
3. Total Number of Days Care Provided During Period													
A. Medicare	2,584	2,584			1,978	1,978			606	606			
B. Medicaid (Conn.)	2,148	2,148			1,688	1,688			460	460			
C. Medicaid (other states)													
D. Private Pay	115,770	4,341	111,429		87,185	3,260	83,925		28,585	1,081	27,504		
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	120,502	9,073	111,429		90,851	6,926	83,925		29,651	2,147	27,504		
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)	120,502	9,073	111,429		90,851	6,926	83,925		29,651	2,147	27,504		

Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Center, Inc.				License No. 985-C			Report for Year Ended 9/30/2024				Page 9		of 37	
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "YES", provide the following information:														
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	Other	(Specify)	Lost			Gained			CCNH / RHNS	Other	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)					
9/30/2023	X			29						30			Cost Reduction	
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.														
Change in Resident Days										CCNH / RHNS	Other	(Specify)		
1st change														
2nd change														
3rd change														
4th change														
6. Number of Residents and Rates on September 30 of Cost Year														
Item	Medicare	Medicaid		Self-Pay			Other State Assisted							
	CCNH / RHNS	CCNH / RHNS	Other	CCNH / RHNS	Other	(Specify)	R.C.H.	ICF-MR						
No. of Residents	8	5		12										
Per Diem Rate														
a. One bed rm.	596.00	288.95		596.00	Various									
b. Two bed rms.	547.00	288.95		547.00	Various									
c. Three or more bed rms.														
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	Other	Outpatient	(Specify)						
A. Medicare - Part B				7,641	242		7,400							
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments														
2. Restorative Treatments														
C. Other				5,415	5,415									
D. Total Physical Therapy Treatments				13,056	5,656		7,400							
8. Total Number of Speech Therapy Treatments														
A. Medicare - Part B				114	61		53							
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments														
2. Restorative Treatments														
C. Other				193	193									
D. Total Speech Therapy Treatments				307	254		53							
9. Total Number of Occupational Therapy Treatments														
A. Medicare - Part B				575	171		404							
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments														
2. Restorative Treatments														
C. Other				4,935	4,935									
D. Total Occupational Therapy Treatments				5,510	5,106		404							

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024					Page 10	of 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	Other	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	57,084		317	305,506	(305,506)	1,695			
2. Administrator(s) (Complete also Sec. III of Schedule A1)	182,428		2,011						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	228,036		5,980	1,220,427	(1,220,427)	32,002			
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	56,119		1,549	308,291	(308,291)	8,508			
c. Dietary Workers	231,205		12,163	1,270,127	(1,270,127)	66,818			
6. Housekeeping Service									
a. Head Housekeeper	2,068		62	65,292	(65,292)	1,950			
b. Other Housekeeping Workers	24,143		1,380	762,267	(762,267)	43,566			
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	7,151		125	225,776	(225,776)	3,938			
b. Other Maintenance Workers	17,434		588	550,455	(550,445)	18,550			
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers									
9. Barber and Beautician Services	2,793		99	71,679	(71,679)	2,547			
10. Protective Services	13,670		699	167,869	(167,869)	8,585			
11. Accounting Services									
a. Head Accountant	27,170		317	145,412	(145,412)	1,695			
b. Other Accountants	35,186		865	188,313	(188,313)	4,628			
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	124,554		2,011						
b. RN									
1. Direct Care	404,874		8,276						
2. Administrative**	404,282		7,828						
c. LPN									
1. Direct Care	147,755		4,043						
2. Administrative**									
d. Aides and Attendants	611,805		28,890						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	32,299		1,224						
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	26,475		602						
n. Marketing				517,043	(517,043)	10,033			
o. Other (Specify)									
See Attached Schedule	64,245		1,736	6,448,712	(6,448,712)	249,395			
A-13. Total Salary Expenditures	2,700,776		80,765	12,247,169	#####	453,910			

* 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 Fees (Page 13)

	CCNH / RHNS			Other			(Specify)		
Service	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Total	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility				License No.		Report for Year Ended			Page	of
Whitney Center, Inc.				985-C		9/30/2024			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	Other	(Specify)							
Section I - Operators/Owners										
Michael Rambarose	57,084	305,506		457b and 457f plans	Presidnet & CEO	2,080	A1			
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.		Report for Year Ended			Page	of
Whitney Center, Inc.				985-C		9/30/2024			12	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	Other	(Specify)							
Section III - Administrators***										
Margaret Joyce	182,428				SNF Administrator	2,011	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility Whitney Center, Inc.	License No. 985-C			Report for Year Ended 9/30/2024				Page 13	of 37
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	Other	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	14,636	(6,476)	207						
2. Dentist									
3. Pharmacist	10,293	(7,672)	82						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	380,954	(59,153)	3,881						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	77,348	(200)	832	12,000	(12,000)	96			
b. Utilization Review (Title 18 and 19 only) monthly meeting		1,600	16						
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) Medical Consultant in Resident Groups		200	4						
9. Speech Therapist									
a. Resident Care	6,384	1,381	88						
b. Other									
10. Occupational Therapist									
a. Resident Care	93,317	57,772	1,940						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	50,121		657						
2. Administrative***		40	1						
b. LPN									
1. Direct Care	30,062		445	76,872	(76,872)	1,237			
2. Administrative***									
c. Aides	20,780		442	66,258	(66,258)	1,950			
d. Other									
12. Other (Specify) See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	683,893	(12,508)	8,595	155,130	(155,130)	3,283			

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

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

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

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

Name of Facility Whitney Center, Inc.		License No. 985-C		Report for Year Ended 9/30/2024	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Alycia Mulhern 24 Shawmut Ave., North Haven, CT 06473	Dietician	<input type="radio"/>	<input checked="" type="radio"/>			
OmniCare, Inc. PO Box 78000, Detroit, MI 48278	Pharmacy Services	<input type="radio"/>	<input checked="" type="radio"/>			
Trinity Rehabilitation 72640 Fairpoint New Athens Rd., St. Clairsville,	Physical, speech, and occupational therapy	<input type="radio"/>	<input checked="" type="radio"/>			
Northeast Medical Group 847 Howard Ave., New Haven, CT 06519	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Michael D. Bergman, MD 215 Sherman Ave., Hamden, CT 06518	Medical Consulting	<input type="radio"/>	<input checked="" type="radio"/>			
Intelycare 1515 Hancock St., Ste. 203, Quincy, MA 02169	Contract Nurses	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<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"/>	<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 Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024					Page 15	of 37
Item	Total	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 65,603	65,603		213,894	(213,894)			
2. Disability Insurance	\$ 12,454	12,454		57,590	(57,590)			
3. Unemployment Insurance	\$ 1,837	1,837		9,831	(9,831)			
4. Social Security (F.I.C.A.)	\$ 197,850	197,850		900,031	(900,031)			
5. Health Insurance	\$ 396,450	396,450		1,733,133	(1,733,133)			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,462	5,558	(96)	23,279	(23,279)			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 54,049	59,351	(5,302)	240,371	(240,371)			
8. Uniform Allowance	\$ 767	767		15,745	(15,745)			
9. Other (Specify) See Attached Schedule	\$ 33,949	33,949		153,068	(153,068)			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)* Rambarose 457B & 457F	\$ 5,302		5,302					
c. Bad Debts*	\$ 22,119	22,119		54,168	(54,168)			
d. Accounting and Auditing	\$ 13,384	13,384		71,648	(71,648)			
e. Legal (Services should be fully described on Page 15b)	\$ 6,158	6,158		35,154	(35,154)			
f. Insurance on Lives of Owners and Operators (Specify)*	\$ 96		96					
g. Office Supplies	\$ 5,595	5,595		23,541	(23,541)			
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 9,418	9,418		230,441	(230,441)			
2. Cellular Phones	\$ 2,800	4,314	(1,514)	36,207	(36,207)			
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$ 502	502		2,688	(2,688)			
3. Resident Day User Fee	\$							
Subtotal	\$ 833,793	835,308	(1,514)	3,800,789	(3,800,789)			

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

(Carry Subtotals forward to next page)

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

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
HSA Match	\$ 2,670		\$ 5,215	\$ (5,215)		
HSA Administration	\$ 376		\$ 2,012	\$ (2,012)		
Dental Insurance	\$ 9,275		\$ 31,235	\$ (31,235)		
Dental Insurance Administration	\$ 343		\$ 1,839	\$ (1,839)		
FSA Administration	\$ 323		\$ 1,728	\$ (1,728)		
EAP/Occupational Health	\$ 825		\$ 4,417	\$ (4,417)		
Tuition Assistance	\$ 2,078		\$ 11,125	\$ (11,125)		
Employee Relations	\$ 12,300		\$ 60,690	\$ (60,690)		
Pre-Employment Expense	\$ 5,759		\$ 34,807	\$ (34,807)		
Total	\$ 33,949	\$ -	\$ 153,068	\$ (153,068)	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
Sales Tax	\$ 502		\$ 2,688	\$ (2,688)		
Total	\$ 502	\$ -	\$ 2,688	\$ (2,688)	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Clifton, Larson, Allen, LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 29 S Main St., 4th Floor, West Hartford, CT 06107		
Services Provided by This Firm (<i>describe fully</i>)				
1 annual audit, preparation of 990 and 5500, and general consulting services related to accounting		\$ 82,605		
2		\$		
3		\$		
4		\$		
			Charge for Services Provided \$ 82,605	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 1d Accounting and Auditing				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Lynch Law Group, LLC 2 Wiggin & Dana, LLP 3 Murtha Cullina, LLP 4 Littler Mendelson, P.C. 5 Stillman & Associates, LLC			Telephone Number (230)836-3212 (203)498-4400 (203)772-7700 (203)974-8700 (203)951-0600	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 215 Coram Ave., Shelton, CT 06484 2 PO Box 1832, New Haven, CT 06508 3 265 Church St., New Haven, CT 06510 4 265 Church St., #300, New Haven, CT 06510 5 2415 Boston Post Rd., Ste. 12, Guilford, CT 06437				
Services Provided by This Firm (<i>describe fully</i>)				
1		\$ 4,154		
2 General Counsel		\$ 29,753		
3 Bond Issuance and Acquisition Consultant		\$ 2,558		
4 Employment Law Representation		\$ 4,148		
5 Resident Conservation		\$ 700		
			Charge for Services Provided \$ 41,312	
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 Legal				

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

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024					Page 16	of 37
Item	Total	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:	833,793	835,308	(1,514)	3,800,789	(3,800,789)			
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$ 7,462	38,699	(31,237)	166,619	(166,619)			
2. Holiday Parties for Staff	\$ 3,150	3,150		16,865	(16,865)			
3. Gifts to Staff and Residents	\$ (572)	(572)		59,640	(59,640)			
4. Employee Travel	\$ 4,235	4,235		32,838	(32,838)			
5. Education Expenses Related to Seminars and Conventions	\$ 20,898	20,898		142,631	(142,631)			
6. Automobile Expense (not purchase or depreciation)	\$ 3,106	3,106		49,229	(49,229)			
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 82	82		438	(438)			
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$ 19	19		135,094	(135,094)			
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 317	317		3,896	(3,896)			
7. Postage	\$ 352	352		1,534	(1,534)			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 4,964	5,404	(440)	26,000	(26,000)			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 286	286		2,042	(2,042)			
9. Subscriptions	\$ 651	651		7,065	(7,065)			
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 48,037	42,879	5,158	763,583	(763,583)			
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 122,807	115,883	6,924	571,860	(571,860)			
C-14 Total Administrative & General Expenditures	\$ 1,049,588	1,070,698	(21,110)	5,780,124	(5,780,124)			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
Misc Marketing			\$ 84	\$ (84)		
Marketing Consultants			\$ 18,442	\$ (18,442)		
Website/Internet Services			\$ 8,520	\$ (8,520)		
Residnet Referrals			\$ 5,814	\$ (5,814)		
Promotions	\$ 19		\$ 4,002	\$ (4,002)		
Sponsorships			\$ 1,500	\$ (1,500)		
Digital Advertising			\$ 78,560	\$ (78,560)		
Print Advertising			\$ 12,392	\$ (12,392)		
Print Materials			\$ 5,780	\$ (5,780)		
Total Other Advertising	\$ 19	\$ -	\$ 135,094	\$ (135,094)	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
Leading Age	\$ 3,863		\$ 20,681	\$ (20,681)		
CT Restaurant Assoc			\$ 179	\$ (179)		
CTGLC			\$ 275	\$ (275)		
NASW			\$ 276	\$ (276)		
BJs	\$ 17		\$ 148	\$ (148)		
Grub Hub			\$ 42	\$ (42)		
Prime	\$ 123		\$ 795	\$ (795)		
CT-LTMAP	\$ 350			\$ -		
CT ALA	\$ 440	\$ (440)				
CCRC Annual Fees	\$ 272		\$ 1,456	\$ (1,456)		
SCCE/HHA	\$ 51		\$ 274	\$ (274)		
Board Source	\$ 20		\$ 109	\$ (109)		
CALA	\$ 197		\$ 1,053	\$ (1,053)		
ALTFCM	\$ 15		\$ 80	\$ (80)		
Unknown through Paypal	\$ 20		\$ 105	\$ (105)		
NFPA	\$ 5		\$ 159	\$ (159)		
Conn CCRA	\$ 15		\$ 185	\$ (185)		
Brookbush Institute	\$ 8		\$ 92	\$ (92)		
Rec Adj	\$ 8		\$ 91	\$ (91)		
Total Dues	\$ 5,404	\$ (440)	\$ 26,000	\$ (26,000)	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
Consultant on SNF Bed Reduction		\$ 4,350				
Cigna Contract Negotiator		\$ 3,000				
Licenses & Fees	\$ 1,715		\$ 10,325	\$ (10,325)		
Software	\$ 90,191		\$ 323,576	\$ (323,576)		
Penalties	\$ 426	\$ (426)	\$ 2,280	\$ (2,280)		
Bank Charges	\$ 9,708		\$ 46,228	\$ (46,228)		
Misc Expenses	\$ 6,739		\$ 38,181	\$ (38,181)		
Expendable Supplies	\$ 2,157		\$ 14,455	\$ (14,455)		
COGs	\$ -		\$ 97,746	\$ (97,746)		
Durable Goods	\$ 4,947		\$ 39,068	\$ (39,068)		
Total Other Administrative and General	\$ 115,883	\$ 6,924	\$ 571,860	\$ (571,860)	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024	Page 17 of 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 #

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

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

Name of Facility Whitney Center, Inc.		License No. 985-C	Report for Year Ended 9/30/2024			Page 18	of 37
Item	Total	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 228,664	228,664		1,297,693	(1,297,693)		
2. Non-Food Supplies	\$ 34,124	34,124		187,462	(187,462)		
3. Other (Specify) _____	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 3,296	3,296		18,109	(18,109)		
c. Other (Specify) _____	\$						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 266,085	266,085		1,503,264	(1,503,264)		
2E. Dietary Questionnaire	Total	CCNH / RHNS		Other		(Specify)	
F. Resident Meals: Total no. of meals served per day:*	484	75		409			
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 checked="" type="radio"/> Yes <input type="radio"/> No		If yes, specify cost.		206458		
K. Is any revenue collected from these people?	<input checked="" type="radio"/> Yes <input type="radio"/> No		If yes, specify amt.		193169		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)	Page 30 Line IV1						
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input 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 Center, Inc.		License No. 985-C		Report for Year Ended 9/30/2024			Page 19	of 37
Item		Total	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.	115,108	115,108		97,832	(97,832)	
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	12,556	12,556		18,678	(18,678)	
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.		24,000	(24,000)	49,320	(49,320)	
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$	10,435	10,435		820	(820)	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify)		\$						
3D. Total Laundry Expenditures (3a + b + c)		\$	22,991	22,991		19,498	(19,498)	
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?				<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.		
G. Did you receive revenue from employees?				<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?				<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.		
J. Did you receive revenue from these people?				<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility Whitney Center, Inc.		License No. 985-C	Report for Year Ended 9/30/2024					Page 20	of 37
Item			Total	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel	14,840	14,840		467,847	(467,847)		
a.	In-House Care								
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 2,611	2,611		82,428	(82,428)		
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.	\$ 6,847	6,847		216,183	(216,183)		
C.	Other (<i>Specify</i>)		\$						
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 9,458	9,458		298,611	(298,611)		
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
1.	Own Pharmacy		\$						
2.	Purchased from Omnicare		\$ 132,432	132,432		4,835	(4,835)		
b.	Medicine Cabinet Drugs		\$						
c.	Medical and Therapeutic Supplies		\$ 101,853	101,853		87,913	(87,913)		
d.	Ambulance/Limousine***		\$						
e.	Oxygen								
1.	For Emergency Use		\$						
2.	Other***		\$ 18,859	18,859					
f.	X-rays and Related Radiological Procedures***		\$ 6,560	6,560					
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$						
h.	Laboratory***		\$ 32,666	32,666					
i.	Recreation		\$ 14,858		14,858				
j.	Direct Management Services*		\$						
k.	Indirect Management Services*		\$						
l.	Cable TV		\$ 7,200		7,200				
m.	Other (Specify)**** See Attached Schedule		\$ 2,193	2,193					
n.	Physical Therapy Expense		\$						
o.	Speech Therapy Expense		\$						
5P.	Total Resident Care Expenditures (5a - 5o)		\$ 316,621	294,563	22,058	92,748	(92,748)		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
Misc Purchased Medical Services (Consolidated billing)	\$ 2,193					
Total Other Resident Care	\$ 2,193	\$ -	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Whitney Center, Inc.				License No. 985-C		Report for Year Ended 9/30/2024				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH / RHNS	Other	(Specify)	Pg	Line	
See Supplemental Schedule		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
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		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

* List all contracted services over \$10,000. Use additional sheets if necessary.
** Refer to Page 4 for definition of related.
*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024					Page 22	of 37
Item	Total	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 45,281	45,281		1,182,794	(1,182,794)			
b. Heat	\$ 6,239	6,239		193,837	(193,837)			
c. Light & Power	\$ 23,137	23,137		752,386	(752,386)			
d. Water	\$ 6,571	6,571		195,414	(195,414)			
e. Equipment Lease (Provide detail on page 22b)	\$ 25,084	25,084		18,474	(18,474)			
f. Other (itemize)	\$							
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 106,313	106,313		2,342,905	(2,342,905)			
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$ 338	1,734	(1,395)	9,280	(9,280)			
b. Building & Building Improvements	\$ 155,158	759,982	(604,824)	4,294,014	(4,294,014)			
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 62,065	62,065		424,831	(424,831)			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 217,561	823,781	(606,220)	4,728,125	(4,728,125)			
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$ (720)	(3,692)	2,972	(19,762)	19,762			
c. Leasehold Improvements	\$							
d. Other (Specify)	\$ 4,169	4,169		322,792	(322,792)			
*8e. Total Amortization Costs (8a + b + c + d)	\$ 3,448	477	2,972	303,030	(303,030)			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$							
10. Property Taxes								
a. Real estate taxes paid by owner	\$ 69,406	349,353	(279,947)	1,911,419	(1,911,419)			
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$ 12,595	12,595		67,422	(67,422)			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 303,010	1,186,205	(883,195)	7,009,996	(7,009,996)			

* 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	Other	Adjustment	(Specify)	Adjustment
Total Other Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 Center, Inc.			License No. 985-C		Report for Year Ended 9/30/2024		Page 22b of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?			<input checked="" type="radio"/> Yes	<input type="radio"/> No	Total ***			

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

** Attach copies of newly acquired leases.

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

Depreciation Schedule

[illegible]

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Memory Care Yard Drainage Project	\$ 70,982	240	\$ 2,366
Total additions for Land Improvements		\$ 70,982		\$ 2,366 *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
	Employee Entrance HVAC Upgrade	\$ 44,510	180	\$ 2,720
	South Tower of North ILF Building Boiler Replacement	\$ 32,000	180	\$ 1,600
	Memory Care Kitchen Drain Replacement	\$ 10,450	180	\$ 348
	North Building Electrical Infrastructure Planning Phase	\$ 12,303	240	\$ 461
	Fire Panel Replacement Planning Phase	\$ 5,319	240	\$ 199
	North Building HVAC Upgrade	\$ 7,000	120	\$ 525
	Laundry Room HVAC Upgrade	\$ 8,381	240	\$ 314
	Main Kitchen Cement Floor Reconfiguration	\$ 13,264	240	\$ 387
	North Building Tower Boiler Room Tanks	\$ 1,106	360	\$ 21
	Sewer Injection Pump Overhaul	\$ 4,606	240	\$ 134
	Guest Room Upgrades	\$ 52,735	120	\$ 2,197
	Kitchen Construction to accommodate new equipment	\$ 42,010	240	\$ 700
	Memory Care Roof	\$ 420,897	360	\$ 3,507
	North Building Basement Ventilation System	\$ 265,057	240	\$ 1,104
	Misc Independent Living Apartment Refurbishments	\$ 3,776,107	120	\$ 377,611
Total additions for Building Improvements		\$ 4,695,743		\$ 391,831 *
Deletions:				
	Misc ILF Apartments Retired upon refurbishment	\$ (61,161)	Variable	\$ 52,753
	Misc ILF Apartments Retired upon refurbishment	\$ (690,900)	Variable	\$ 408,334
Total deletions for Building Improvements		\$ (752,061)		\$ 461,087 **

*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
Additions:				

Total additions for Non-Movable Equipment		\$	-	\$	-
Deletions:					
Total deletions for Non-Movable Equipment		\$	-	\$	-

ges 23 24

*

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*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			
Additions:					
	Misc Computer Replacements and Upgrades	Administrative	\$ 137,845	36	\$ 45,948
	Dance Floor	Standard Resident	\$ 3,097	120	\$ 310
	iCombi Oven - Memory Care	Administrative	\$ 12,000	120	\$ 1,200
	Carpet Cleaner - Memory Care	Administrative	\$ 4,130	120	\$ 413
	Common Space Clothes Dryer	Standard Resident	\$ 1,619	120	\$ 162
	Washer Dryer Stack - Common Space	Standard Resident	\$ 2,850	120	\$ 214
	Camera System Upgrade	Administrative	\$ 132,025	120	\$ 9,902
	Robot Vacuum	Standard Resident	\$ 39,239	120	\$ 2,616
	Proofing Cabinet - Main Kitchen	Standard Resident	\$ 3,832	120	\$ 319
	Washer/Dryer	Standard Resident	\$ 2,758	120	\$ 161
	Memory Care HVAC Window Units	Administrative	\$ 2,663	120	\$ 133
	Hot Well Griddle - Main Kitchen	Standard Resident	\$ 8,665	120	\$ 361
	iCombi Oven - Main Kitchen	Standard Resident	\$ 47,298	120	\$ 1,971
	Memory Care Tech Upgrades	Administrative	\$ 128,388	120	\$ 3,210
	500lb Lift	Specialized Resident	\$ 4,730	120	\$ 79
	450lb Lift	Specialized Resident	\$ 3,549	120	\$ 59
	Memory Care Wash and Dryer	Administrative	\$ 2,758	120	\$ 23
	Med Cart	Specialized Resident	\$ 6,736	120	\$ 56
	HVAC Pump (Replacemnet	Administrative	\$ 2,143	120	\$ 18
Total additions for Movable Equipment			\$ 546,325		\$ 67,154 *
Deletions:					
	Apt 322 Washer/dryer		\$ (1,602)	120	\$ 254
	Apt 641 Washer/Dryer		\$ (2,066)	60	
	Apt 517 Fridge		\$ (599)	120	\$ 200
	4 Rolling Cots		\$ (520)	180	\$ 115
	5 Guest Room Beds		\$ (2,775)	180	\$ 971
	Guest Room Furniture		\$ (16,403)	180	\$ 2,642
	Guest Room Furniture		\$ (1,194)	180	\$ 200
	Apt 345A Appliances		\$ (2,476)	120	\$ 186
	Apt 420 Microwave		\$ (260)	120	\$ 17
	Apt 420 Appliances		\$ (1,460)	120	\$ 109
	Apt 420 Dishwasher		\$ (492)	120	\$ 29
	Apt 420 Appliances		\$ (1,692)	120	\$ 99
	Apt 420 Washer/Dryer		\$ (1,487)	120	\$ 75
Total deletions for Movable Equipment			\$ (33,026)		\$ 4,896 **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Whitney Center, Inc.			License No. 985-C		Report for Year Ended 9/30/2024			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. 2019 Bond Premium and Financing	10	2019	30 years	3,260,009	(431,835)	SL		(166,601)	
2. 2022 Bond Discount and Financing	11	2022	30 years	(1,053,525)	54,237	SL		143,147	
3.									
B-4. Subtotal									(23,454)
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									(23,454)

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

☒ Yes ☐ No

If "Yes," complete Part B.
If "No," complete Part C.

*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased	07/01/77				
2. Date Structure Completed	07/01/79				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	07/01/79				
5. Total Licensed Bed Capacity	30				
6. Square Footage	482,687				
7. Acquisition Cost					
a. Land	2,296,222				
b. Building	7,900,000				

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed Bonds	Fixed Bonds		
b. Date Mortgage Obtained	10/25/19	10/31/22		
c. Interest Rate for the Cost Year	385.00%	700.00%		
d. Term of Mortgage (number of years)	30	30		
e. Amount of Principal Borrowed	55,595,000	18,120,000		
f. Principal balance outstanding as of _____	53,640,000	18,120,000		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility Whitney Center, Inc.		License No. 985-C	Report for Year Ended 9/30/2024				Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$ 83872.4	430,017	(346,144)	2,301,983	(2,301,983)		
Name of Lender	Rate							
US Bank Trustee	3.85%							
Address of Lender								
225 Asylum St., 23rd Floor, Hartford, CT 06103								
2. Second Mortgage		\$ 38,940	199,646	(160,706)	1,068,754	(1,068,754)		
Name of Lender	Rate							
US Bank Trustee	7.00%							
Address of Lender								
225 Asylum St., 23rd Floor, Hartford, CT 06103								
3. Third Mortgage		\$						
Name of Lender	Rate							
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender	Rate							
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 4,000,400	629,663	(506,851)	3,370,737	(3,370,737)		

(Carry Subtotals forward to next page)

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

Name of Facility Whitney Center, Inc.			License No. 985-C		Report for Year Ended 9/30/2024			Page 27	of 37
Item			Total	CCNH / RHNS	Adjustment	Other	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:			4,000,400	629,663	(506,851)	3,370,737	(3,370,737)		
12. C. Movable Equipment									
1. Automotive Equipment			\$ 37	37		449	(449)		
A. Item			Rate	Amount					
2019 Ford E350 Star Trans Ser			6.45%	150,618					
Lender									
Wells Fargo									
Address of Lender									
PO Box 858178Minneapolis, MN 55485									
2. Other (Specify)			\$ 880	880		5,023	(5,023)		
A. Item			Rate	Amount					
2024 Subaru Forester & 2021 F			3.33% &	44,013					
Lender									
Subaru Motors & Ford Credit									
Address of Lender									
B. Item			Rate	Amount					
Computer Equipment			7.00%	113,147					
Lender									
Hewlett Packard									
Address of Lender									
PO Box 402582Atlanta, GA 30384									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$ 917	917		5,472	(5,472)		
12. D. Other Interest Expense (Specify)			\$ (1,588)	(1,588)		(8,966)	8,966		
Xerox Lease, Robot Vacuum Purchase & Audit Adjustme									
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$ 122,141	628,992	(506,851)	3,367,243	(3,367,243)		
14. Insurance									
a. Insurance on Property (buildings only)			\$ 2,541	13,029	(10,488)	69,749	(69,749)		
b. Insurance on Automobiles			\$ 3,434	7,179	(3,744)	38,428	(38,428)		
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$ 6,415	6,415		34,342	(34,342)		
2. Fire and Extended Coverage			\$ 3,996	18,520	(14,524)	111,640	(111,640)		
3. Other (Specify)			\$ 6,835	6,835		36,592	(36,592)		
D&O, Fiduciary, and Cyber Security									
14d. Total Insurance Expenditures (14a + b + c)			\$ 23,222	51,978	(28,756)	290,751	(290,751)		
15. Total All Expenditures (A-13 thru C-14)			\$ 5,591,600	7,021,951	(1,430,361)	33,107,439	(33,107,429)		

F. Statement of Revenue

Name of Facility Whitney Center, Inc.		License No. 985-C		Report for Year Ended 9/30/2024		Page 30	of 37
Item		Total	CCNH / RHNS	Other	(Specify)		
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$	948,995	948,995				
b. Medicaid Room and Board Contractual Allowance **	\$	(473,849)	(473,849)				
2. a. Medicaid (<i>All other states</i>)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (<i>all inclusive</i>)	\$	1,444,834	1,444,834				
b. Medicare Room and Board Contractual Allowance **	\$	143,845	143,845				
4. a. Private-Pay Residents and Other	\$	1,745,348	1,745,348				
b. Private-Pay Room and Board Contractual Allowance **	\$	(196,264)	(196,264)				
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$	110,917	110,917				
b. Prescription Drugs - Medicare Contractual Allowance **	\$	(110,917)	(110,917)				
c. Prescription Drugs - Non-Medicare	\$						
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$	6,889	6,889				
b. Medical Supplies - Medicare Contractual Allowance **	\$	(6,889)	(6,889)				
c. Medical Supplies - Non-Medicare	\$	17,843	17,843				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$	(7,344)	(7,344)				
3. a. Physical Therapy - Medicare	\$	453,669	453,669				
b. Physical Therapy - Medicare Contractual Allowance **	\$	(453,669)	(453,669)				
c. Physical Therapy - Non-Medicare	\$	5,531	5,531				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$	9,887	9,887				
b. Speech Therapy - Medicare Contractual Allowance **	\$	(9,887)	(9,887)				
c. Speech Therapy - Non-Medicare	\$						
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$	207,997	207,997				
b. Occupational Therapy - Medicare Contractual Allowance **	\$	(207,997)	(207,997)				
c. Occupational Therapy - Non-Medicare	\$	1,128	1,128				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other (<i>Specify</i>) - Medicare	\$	262,289	262,289				
b. Other (<i>Specify</i>) - Non-Medicare	\$	(293)	(293)				
III. Total Resident Revenue (Section I. thru Section II.)		\$ 3,892,063	3,892,063				
IV. Other Revenue*							
1. Meals sold to guests, employees & others	\$	497,592		497,592			
2. Rental of rooms to non-residents	\$	64,411		64,411			
3. Telephone	\$	130,546		130,546			
4. Rental of Television and Cable Services	\$						
5. Interest Income (<i>Specify</i>)	\$	234,075	1,123	232,952			
6. Private Duty Nurses' Fees	\$	3,529,123		3,529,123			
7. Barber, Coffee, Beauty and Gift shops	\$	249,739		249,739			
8. Other (<i>Specify</i>)	\$	30,067,499		30,067,499			
V. Total Other Revenue (1 thru 8)		\$ 34,772,985	1,123	34,771,862			
VI. Total All Revenue (III + V)		\$ 38,665,048	3,893,186	34,771,862			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	Other	(Specify)
	Oxygen	\$ 3,629		
	Radiology	\$ 2,866		
	Lab	\$ 29,768		
	Vaccine	\$ 28,644		
	Medicare Ancillary Discount (OP PT & OT)	\$ 197,382		
Total Other Resident Revenue - Medicare		\$ 262,289	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	Other	(Specify)
	Oxygen	\$ 71		
	Radiology	\$ 196		
	Lab	\$ 1,306		
	Uncollectible Accounts	\$ (1,866)		
Total Other Resident Revenue		\$ (293)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	Other	(Specify)
	Interest income on account settlement agreement	23,094	\$ 1,123		
	Interest in Operating Sweep Account	Variable		\$ 232,952	
Total Interest Income			\$ 1,123	\$ 232,952	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	Other	(Specify)
	Independent Living Revenue		\$ 14,415,335	
	Memory Support Revenue		\$ 3,866,678	
	Assisted Living Revenue		\$ 664,256	
	Thrive at Home Revenue		\$ 661,485	
	Transportation		\$ 14,279	
	IT Service & Products		\$ 10,320	
	Housekeeping		\$ 308	
	Equipment Rental		\$ 4,212	
	Laundry		\$ 2,531	
	Fitness Services		\$ 4,267	
	Maintenance & Apartment Upgrades		\$ 65,783	
	Misc Income		\$ 18,029	
	Late Fees		\$ 16,150	
	Reconciling Adjustment		\$ (27,901)	
	Philanthropy Contributions		\$ 213,808	
	Entry Fee Deferred Revenue Recognition		\$ 7,403,235	
	Gain (Loss) on Disposals		\$ (284,214)	
	Realized Gains (Losses)		\$ 465,204	
	Unrealized Gains (Losses)		\$ 1,945,992	
	Net Interest & Dividends		\$ 607,742	
Total Other Revenue		\$ -	\$ 30,067,499	\$ -

G. Balance Sheet

Name of Facility Whitney Center, Inc.		License No. 985-C	Report for Year Ended 9/30/2024	Page 31	of 37
Account				Amount	
Assets					
A. Current Assets					
1. Cash (<i>on hand and in banks</i>)				\$	4,146,374
2. Resident Accounts Receivable (Less Allowance for Bad Debts)				\$	848,154
3. Other Accounts Receivable (Excluding Owners or Related Parties)				\$	90,301
4 Inventories				\$	126,446
5. Prepaid Expenses				\$	430,462
a. Prepaid Insurance 202,942					
b. Prepaid Software 104,376					
c. Prepaid Medical Insurance 43,990					
d. See Schedule 79,154					
6. Interest Receivable				\$	
7. Medicare Final Settlement Receivable				\$	
8. Other Current Assets (<i>itemize</i>)				\$	
See Schedule					
A-9. Total Current Assets (Lines A1 thru 8)				\$	5,641,737
B. Fixed Assets					
1. Land				\$	2,296,222
2. Land Improvements		*Historical Cost 272,993		\$	174,274
		Accum. Depreciation 98,719	Net		
3. Buildings		*Historical Cost 131,692,030		\$	79,057,073
		Accum. Depreciation 52,634,957	Net		
4. Leasehold Improvements		*Historical Cost		\$	
		Accum. Depreciation	Net		
5. Non-Movable Equipment		*Historical Cost		\$	
		Accum. Depreciation	Net		
6. Movable Equipment		*Historical Cost 4,898,646		\$	2,321,606
		Accum. Depreciation 2,577,040	Net		
7. Motor Vehicles		*Historical Cost 212,769		\$	66,802
		Accum. Depreciation 145,967	Net		
8. Minor Equipment-Not Depreciable				\$	
9. Other Fixed Assets (<i>itemize</i>)				\$	2,432,853
		Construction in Process 2,616,073			
		See Schedule (183,220)			
B-10. Total Fixed Assets (Lines B1 thru 9)				\$	86,348,831

* 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	
		Prepaid AD&D/Life Insurance	\$ 3,233
		Prepaid STD/LTD	\$ 7,767
		Prepaid Voluntary Life	\$ 345
		Prepaid Aflac	\$ 211
		Prepaid Contracts	\$ 67,597
		Total Prepaid Expenses	\$ 79,154

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

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

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

Page Ref	Line Ref	Description	
		Software	\$ 563,868
		Software Accumulated Amortization	\$ (499,055)
		ROU Accumulated Amortization	\$ (248,033)
		Total Other Fixed Assets (Itemize)	\$ (183,220)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
		General Investment Fund	\$ 15,659,836
		Dorvie Investment Interest	\$ 500,000
		Ziegler Linkage Fund	\$ 284,202
		Def Development Costs - TAH	\$ 136,238
		Def Development Costs - Memory Care	\$ 332,838
		Def Development Costs - Strategic Opportunities	\$ 29,692
		Reconciling Adjustment	\$ (34,188)
		Total Other Assets	\$ 16,908,619

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
		Total Notes Payable	\$ -

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

Page Ref	Line Ref	Description	
		WC Chorale Funds	\$ 1,685
		Patient Funds	\$ 676
		Remote Deposits	\$ 520
		Uncashed Gift Cards	\$ 9,542
		Withholding & Benefits Arears	\$ (1,105)
		Total Other Current Liabilities (Itemize)	\$ 11,319

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

Page Ref	Line Ref	Description	
		Temp Restricted net Assets (Donor Restricted)	\$ 677,422
		Total Other Long-Term Liabilities (Itemize)	\$ 677,422

G. Balance Sheet (cont'd)

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 91,990,568	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
3. Buildings	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
4. Non-Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
5. Movable Equipment	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
6. Motor Vehicles	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost _____ Accum. Depreciation _____	Net	\$	
4. Goodwill (Purchased Only)			\$ 1,224,490	
5. Investments Related to Resident Care (<i>itemize</i>)			\$ 432,368	
Benevolence Fund 432,368				
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$ 25,949,976	
Board Restricted Investment Fund 476,162				
Trustee Held Funds for Bond Servicing 8,565,196				
See Schedule 16,908,619				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 27,606,834	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 119,597,402	

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Whitney Center, Inc.		License No. 985-C	Report for Year Ended 9/30/2024		Page 34	of 37
Account					Amount	
Total Brought Forward:					6,570,869	
Liabilities (cont'd)						
B. Long-Term Liabilities						
1. Loans Payable-Equipment (<i>itemize</i>)					\$ 277,439	
Name of Lender		Purpose	Amount	Date Due		
Softbank Robotics		Robot Vacuum	28,337			
Capital Lease Obligations			249,102			
2. Mortgages Payable					\$ 72,485,432	
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$	
Name and Address of Lender		Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 58,487,851	
Deferred Entry Fee Revenue			37,567,012			
Refundable Entry Fees			20,073,417			
Wait List Deposits			170,000			
See Schedule			677,422			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 131,250,721	
C. Total All Liabilities (Lines A-13 + B-5)					\$ 137,821,590	

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

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024	Page 35	of 37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$ (16,759,846)	
6. Gain or Loss for Period 10/1/2023 thru 9/30/2024			\$ (1,464,342)	
7. Total Net Worth			\$ (18,224,188)	
C. Total Reserves and Net Worth			\$ (18,224,188)	
D. Total Liabilities, Reserves, and Net Worth			\$ 119,597,402	

H. Changes in Total Net Worth

Name of Facility Whitney Center, Inc.		License No. 985-C		Report for Year Ended 9/30/2024		Page 36		of 37	
Account						Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2023						\$			
B. Total Revenue (From Statement of Revenue Page 30)						\$			
C. Total Expenditures (From Statement of Expenditures Page 27)						\$			
D. Net Income or Deficit						\$			
E. Balance						\$			
F. Additions									
1. Additional Capital Contributed (itemize)									
2. Other (itemize)									
F-3. Total Additions						\$			
G. Deductions									
1. Drawings of Owners/Operators/Partners (Specify)						\$			
Name and Address (No., City, State, Zip)				Title		Amount			
2. Other Withdrawings (Specify)						\$			
Purpose				Amount					
3. Total Deductions						\$			
H. Balance at End of Period		09/30/24				\$			

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Center, Inc.	License No. 985-C	Report for Year Ended 9/30/2024	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS <input type="checkbox"/> Combined	<input checked="" type="checkbox"/> Other	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report in the Adjustments columns. Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer Anne Matist				
Address Address		Phone Number		
200 Leeder Hill Dr., Hamden, CT 06517		(203)848-2661		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Anne Matist		(230)848-2661		
Contact Email Address				
matista@whitneycenter.com				