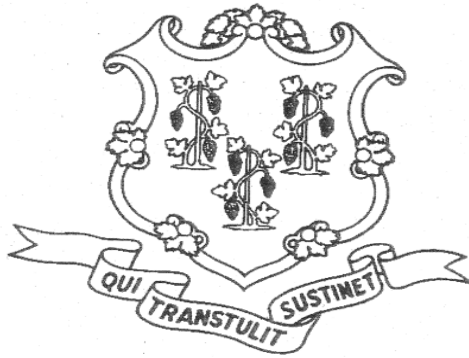


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Whispering Pines Rehabilitation and Nursing Center	
Address (No. & Street, City, State, Zip Code) 38 Talmadge Ave, East Haven, CT 06512	
Type of Facility Chronic and Convalescent Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only <input type="checkbox"/> Supervision only <input type="checkbox"/> (Specify) (CCNH) (RHNS)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2443	RHNS	(Specify)	Medicare Provider 9951
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Medicaid Provider Numbers:	CCNH 07-5294	RHNS	ICF-IID
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed) Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2022	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 Whispering Pines Rehabilitation and Nursing Center [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, 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) Giovanna Griffin			Printed Name (Owner) Michael Bartolotta		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Whispering Pines Rehabilitation and Nursing Center	Period Covered:	From 10/1/2021	To 9/30/2022	
Address of Facility 38 Talmadge Ave, East Haven, CT 06512				
Report Prepared By Laydon and Company LLC	Phone Number 203-799-1040	Date		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-469-2316		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Whispering Pines Rehabilitation and Nursing Center		Address (No. & Street, City, State, Zip) 38 Talmadge Ave, East Haven, CT 06512		
License Numbers:	CCNH 2443	RHNS (Specify)	Medicare Provider No. 9951	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Giovanna Griffin		Nursing Home Administrator's License No.:	1197	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Related Parties***

Name of Facility Whispering Pines Rehabilitation and Nursing Center	License No. 2443	Report for Year Ended 9/30/2022	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
WP Realty LLC	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>		rental of real estate	p 22 LINE 9	607,737	607,737
WP Management LLC	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>		management services	p 16 M 12	545,750	545,750
		<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 Whispering Pines Rehabilitation and Nursing Ce	License No. 2443	Report for Year Ended 9/30/2022	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 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 Whispering Pines Rehabilitation and Nursing Center			License No. 2443	Report for Year Ended 9/30/2022	Page 6	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					
De Lage Landen Financial Services Inc.	<input type="radio"/>	<input checked="" type="radio"/>	2 copiers	05/24/18	60 months	\$499/month plus tax	7,299
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No
Total ***							7,299

* 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.

General Information and Questionnaire
Accounting Basis

Name of Facility Whispering Pines Rehabilitation and	License No. 2443	Report for Year Ended 9/30/2022	Page 7	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 1 Laydon and Company LLC 2 Annunziata madonna & Co LLC 3 4	Address (No. & Street, City, State, Zip Code) PO Box 945, Orange CT 06477 236 Boston Post Road, Orange, CT 06477
--	--

Services Provided by This Firm (*describe fully*)

1 monthly accounting services, tax return preparation, cost report preparation	\$ 48,500
2 audit	\$ 29,300
3	\$
4	\$
	Charge for Services Provided \$ 77,800

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Green & Levine 2 Murtha Cullina LLP/Abrams Fensterman 3 Withers Bergman LLP 4 Kainen, Excalera and McHale PC, Chubb Insurance Companies 5 FASANO, IPPOLITO, LEE & FLORENTINE, LLC	Telephone Number 860-677-7004 203-772-7700/516-328-2300 203-789-1320 888-259-6445/860-493-0870 203-787-6555
---	--

Address (*No. & Street, City, State, Zip Code*)
 1 231 Farmington ave, Farmington, CT 06032
 2 One Century Tower, 265 Church St, New Haven CT 06510/3 Dakota Dr, Sutie 200 Lake Success, NY 11042
 3 157 Church St. New Haven, CT 06510
 4 121 Oak St, suite 601, hartford, CT 06106/202A Hall's Mill Rd. PO box 1675, Whitehosue Station, NJ 08889
 5 388 Orange St., New Haven, CT 06511

Services Provided by This Firm (*describe fully*)

1 general corporation matters, litigation	\$ 19,140
2 health care regulatory issues/COVID 19, compliance program refund, ALJ appeal, RAC audit	\$ 31,548
3 #REF!	\$ 50,748
4 employee contracts, employment issues, personnel matters, compliance issues	\$ 12,192
5 east haven zoning hearing	\$ 3,225
	Charge for Services Provided \$ 116,852

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

Schedule of Resident Statistics

Name of Facility Whispering Pines Rehabilitation and Nursing Center		License No. 2443			Report for Year Ended 9/30/2022				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	90	90			90	90						
B. On last day of THIS report period	90	90							90	90		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	76	76			76	76						
B. As of midnight of THIS report period	76	76							76	76		
3. Total Number of Days Care Provided During Period												
A. Medicare	3,104	3,104			2,619	2,619			485	485		
B. Medicaid (Conn.)	18,798	18,798			13,903	13,903			4,895	4,895		
C. Medicaid (other states)												
D. Private Pay	2,719	2,719			2,172	2,172			547	547		
E. State SSI for RCH												
F. Other (Specify) mdg care, hospice, COVID, RU	2,991	2,991			2,280	2,280			711	711		
G. Total Care Days During Period (3A thru F)	27,612	27,612			20,974	20,974			6,638	6,638		
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)	27,612	27,612			20,974	20,974			6,638	6,638		

Schedule of Resident Statistics (Cont'd)

Name of Facility Whispering Pines Rehabilitation and Nursing			License No. 2443			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	14		55			7							
Per Diem Rate													
a. One bed rm.	608.52												
b. Two bed rms.			274.85			415.51							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									5,078	5,078			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									6,225	6,225			
D. Total Physical Therapy Treatments									11,303	11,303			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									332	332			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									255	255			
D. Total Speech Therapy Treatments									587	587			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									6,075	6,075			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other									5,732	5,732			
D. Total Occupational Therapy Treatments									11,807	11,807			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2022	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	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	136,232	2,086				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	387,567	12,629				
5. Dietary Service						
a. Head Dietitian	28,525	668				
b. Food Service Supervisor	69,274	2,094				
c. Dietary Workers	316,103	17,989				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	274,212	15,574				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	20,362	756				
b. Other Maintenance Workers	3,352	107				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	46,848	2,233				
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	237,422	3,465				
b. RN						
1. Direct Care	519,496	16,186				
2. Administrative**	151,276	3,744				
c. LPN						
1. Direct Care	912,055	50,715				
2. Administrative**						
d. Aides and Attendants	1,176,480	99,832				
e. Physical Therapists	237,328	4,791				
f. Speech Therapists	18,857	347				
g. Occupational Therapists	154,848	4,256				
h. Recreation Workers	111,589	4,671				
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	149,128	3,759				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	64,718	3,137				
<i>A-13. Total Salary Expenditures</i>	5,015,671	249,036				

* 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 on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
scheduler	\$ 19,052	1,051				
medical records	\$ 45,666	2,085				
Total	\$ 64,718	3,137	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
nurse consultant	\$ 21,533	172				
Total	\$ 21,533	172	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended			Page	of	
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2022			11	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Michael Bartolotta	109,146				Business office manager	2,030	pg 10 A 4			
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	
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2022			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)							
Section III - Administrators***										
Giovanna Griffin	136,232			pg 10a 2	Licensed Admin 5/18/21-current	2,086				
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	License No.	Report for Year Ended	Page	of		
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2022	13	37		
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	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						
2. Dentist	4,800	92				
3. Pharmacist	7,850	67				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	24,021	115				
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	360	5				
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	103,140	1,072				
2. Administrative***						
b. LPN						
1. Direct Care	120,924	2,171				
2. Administrative***						
c. Aides	184,248	5,745				
d. Other						
12. Other (Specify) See Attached Schedule	21,533	172				
B-13 Total Fees Paid in Lieu of Salaries	466,875	9,438				

* 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 on Page 28.

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

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

Name of Facility Whispering Pines Rehabilitation and Nursing Center		License No. 2443	Report for Year Ended 9/30/2022	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
LTC Management	dental	<input type="radio"/>	<input checked="" type="radio"/>		
Partners Pharmacy of CT LLC	prescription drugs	<input type="radio"/>	<input checked="" type="radio"/>		
worldwide staffing	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>		
Dr. A. Walaliyadda	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
AAA Nursing Care	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network LLC	RN/LPN/CNA	<input type="radio"/>	<input checked="" type="radio"/>		
Maureen Canil	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Maxim Healthcare Services	RN/LPN	<input type="radio"/>	<input checked="" type="radio"/>		
Harmony Home Healthcare LLC	CNA	<input type="radio"/>	<input checked="" type="radio"/>		
Anna Nebrat	Independent Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
HealthDrive Podiatry Group	podiatrist	<input type="radio"/>	<input checked="" type="radio"/>		
AR Solutions	accounts recievable temp help	<input type="radio"/>	<input checked="" type="radio"/>		
all american healthcare services	RN/LPN	<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	License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nursing Ce	2443	9/30/2022		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 116,157	116,157			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 87,211	87,211			
4. Social Security (F.I.C.A.)	\$ 416,171	416,171			
5. Health Insurance	\$ 506,519	506,519			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$ 5,888	5,888			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 26,904	26,904			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 228,581	228,581			
d. Accounting and Auditing	\$ 77,800	77,800			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 116,852	116,852			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 18,038	18,038			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 5,039	5,039			
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 125,454	125,454			
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 438,456	438,456			
Subtotal	\$ 2,169,070	2,169,070			

* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nursing Center	2443	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,169,070	2,169,070			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,500	1,500			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 15,385	15,385			
5. Education Expenses Related to Seminars and Conventions	\$ 4,125	4,125			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 6,559	6,559			
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 29,363	29,363			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,448	5,448			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6,330	6,330			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 11,790	11,790			
10. Contributions*** See Attached Schedule	\$ 1,100	1,100			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$				
12. Administrative Management Services**	\$ 545,750	545,750			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 228,123	228,123			
C-14 Total Administrative & General Expenditures	\$ 3,024,542	3,024,542			

* 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 on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Advertising / Public Relations	\$ 20,779		
Advertising - Staff Recruitme	\$ 8,584		
Total Other Advertising	\$ 29,363	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
Dues and Membership Fees	\$ 6,330		
Total Dues	\$ 6,330	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Donations	\$ 1,100		
Total Contributions	\$ 1,100	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
P/S Office Staff	\$ 44,790		
Administration	\$ 16,029		
Printing and Copy	\$ 1,991		
Other Professional Fees	\$ 29,118		
Computer Service	\$ 97,477		
Computer Supplies	\$ 284		
Penalties Other	\$ (16,692)		
Penalties-Int. W / H Tax	\$ 104		
P/S IT	\$ 20,595		
Bank Charges	\$ 34,427		
Total Other Administrative and General	\$ 228,123	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Whispering Pines Rehabilitation and Nurs	2443	9/30/2022	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
WP Management LLC, 38 Talmadge Ave, East Haven, CT 06512	545,750	operational management	page 16 M 12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nursing Center		2443	9/30/2022		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 218,842	218,842			
2.	Non-Food Supplies	\$ 44,477	44,477			
3.	Other (Specify) _____ Dietary minor equipment	\$ 242	242			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 263,561	263,561			
2E. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
F.	Resident Meals: Total no. of meals served per day:*	82,137	82,137			
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No				
H.	Did you receive revenue from employees?	<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.		
K.	Is any revenue collected from these people?	<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify cost.		
N.	Is any revenue collected from employees?	<input type="radio"/> Yes <input checked="" type="radio"/> No		If yes, specify amt.		
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nursing Center		2443	9/30/2022		19	37
Item		Total	CCNH	RHNS	(Specify)	
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. \$	4,693	4,693		
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 (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$	82,408	82,408		
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	87,101	87,101		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nursing C		2443	9/30/2022		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	30,205	30,205		
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$	30,205	30,205		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from	\$	179,885	179,885		
	b. Medicine Cabinet Drugs	\$	2,083	2,083		
	c. Medical and Therapeutic Supplies	\$	3,440	3,440		
	d. Ambulance/Limousine***	\$				
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	2,078	2,078		
	f. X-rays and Related Radiological Procedures***	\$	3,321	3,321		
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$	19,989	19,989		
	i. Recreation	\$	14,058	14,058		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	243,347	243,347		
5M. Total Resident Care Expenditures (5a - 5j)		\$	468,202	468,202		

* 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 on Page 29 of the Cost Report.

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
Resident Telephone / Cable TV	\$ 13,028		
Social Service Supplies	\$ 1,061		
Medical Records Supply	\$ 675		
Nursing Supplies	\$ 213,322		
Nursing Non Medical Supplies	\$ 2,198		
Nursing Equipment Rental	\$ 10,718		
Nursing Minor Equipment	\$ 1,392		
P.T. Supplies	\$ 680		
I.V. Supplies	\$ 274		
Total Other Resident Care	\$ 243,347	\$ -	\$ -

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

Name of Facility Whispering Pines Rehabilitation and Nursing Center			License No. 2443		Report for Year Ended 9/30/2022			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	(Specify)	Pg	Line
Unitex Textile Rental Services	Pkwy, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		laundry service	82,408			19	3b
PointClickCare Technologies	PO Box 674802, Detroit MI 48267	<input type="radio"/>	<input checked="" type="radio"/>		clinical admin and GLAP software	20,150			16	m13
All American Waste	PO Box 630, East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>		waste disposal	24,241			22	6f
Asantino Consulting	42 Robin Hill Lane, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>		IT support	20,595			16	m13
Ability Network Inc.	PO Box 856015, Mineapolis, MN 55485	<input type="radio"/>	<input checked="" type="radio"/>		computer	10,410			16	m13
ON Shift	PO Box 207856, Dallas TX 75320	<input type="radio"/>	<input checked="" type="radio"/>		computer	10,592			16	m13
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Whispering Pines Rehabilitation and Nursing	2443	9/30/2022			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	129,413	129,413			
b. Heat	\$	49,533	49,533			
c. Light & Power	\$	84,329	84,329			
d. Water	\$	54,076	54,076			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$	7,299	7,299			
f. Other (<i>itemize</i>)	\$	93,125	93,125			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	417,774	417,774			
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	208,019	208,019			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	123,704	123,704			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	331,723	331,723			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$	22,746	22,746			
b. Mortgage Expense	\$	8,727	8,727			
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	31,473	31,473			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	635,437	635,437			
10. Property Taxes						
a. Real estate taxes paid by owner	\$	134,848	134,848			
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	20,814	20,814			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,154,293	1,154,293			

* 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	(Specify)
P/S Maintenance Labor	\$ 46,743		
P/S Repairs	\$ 4,689		
Sprinkler System Maint	\$ 6,773		
Phone System Maint	\$ 15		
Waste Disposal	\$ 30,821		
Pest Control	\$ 3,451		
Maint Equip Rental	\$ 633		
Total Other Repairs and Maintenance	\$ 93,125	\$ -	\$ -

Depreciation Schedule

Name of Facility Whispering Pines Rehabilitation and Nursing Center				License No. 2443		Report for Year Ended 9/30/2022				Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period				6,200,150		1,971,350	537,316			200,063			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				283,318		283,318				7,956			
B-4. Subtotal											208,018		
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
Yes	No	Month	Year										
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. pickup truck		x		11	2018	10,000		10,000	5,833	SL	5	2,000	
b. RAV-4		x		5	2021	25,181		25,181	1,371	SL	5	4,801	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,088,915			320,862			113,994	
b. Disposals (attach schedule)						(1,329)						(133)	
Acquired during this report period (attach schedule):													
c. Administrative						18,683						1,954	
d. Standard Resident						23,681						1,087	
e. Specialized Resident													
Total Acquired during this report period						42,364						3,041	
D-3. Subtotal													123,703
E. Total Depreciation													331,722

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvements		\$ -		\$ - *
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:				
10/31/2021	JOHN CLEARY - RENOVATIONS	\$ 10,715	20	\$ 536
10/6/2021	DEPENDABLE HEATING AND COOLING - NEW UNIT WOODLAND TERR	\$ 10,899	20	\$ 545
11/30/2021	JOHN CLEARY - RENOVATIONS	\$ 6,091	20	\$ 279
11/1/2021	ACI FLOORING- VINYL TILE KITCEN HALL, MENS ROOM,OFFICE, STORAGE	\$ 13,035	20	\$ 597
11/19/2021	KAMCO SUPPLY - DOORS AND HARDWARE	\$ 3,043	20	\$ 139
12/31/2021	JOHN CLEARY - RENOVATIONS	\$ 4,245	20	\$ 177
12/31/2021	AEGIS ENERGY	\$ 6,922	20	\$ 288
1/31/2022	JOHN CLEARY - RENOVATIONS	\$ 5,845	20	\$ 219
1/31/2022	CCI WALL PROTECTION SHEETS	\$ 1,706	20	\$ 64
1/31/2022	ACI FLOOR 2ND FLOOR	\$ 28,625	20	\$ 1,073
1/31/2022	DEPENDABLE NEW HEAT PUMP UNIT	\$ 8,292	20	\$ 311
2/28/2022	JOHN CLEARY - RENOVATIONS	\$ 6,690	20	\$ 223
2/9/2022	DEPEDABLE HOT WATER VALVE	\$ 3,218	20	\$ 107
2/19/2022	DEPENDABLE HOT WATER PIPE 2ND FLOOR	\$ 3,700	20	\$ 123
2/3/2022	ACI FLOOR CARPET TILES - AP OFFICE	\$ 793	20	\$ 26
3/1/2022	KAMCO DOOR ROOM 305	\$ 1,537	20	\$ 45
3/10/2022	KAMCO DOORS AND INSTALL	\$ 3,930	20	\$ 115
3/14/2022	MEDLINE CONCENTRATOR (4)	\$ 2,575	20	\$ 75
3/23/2022	DEPENDABLE PUMP	\$ 25,000	20	\$ 729
3/18/2022	MEDLINE 2 BED 4 MOTOR	\$ 4,498	20	\$ 131
3/1/2022	KAMCO - door and install	\$ 1,537	20	\$ 45
3/10/2022	KAMCO DOORS AND INSTALL	\$ 3,930	20	\$ 115
4/30/2022	JOHN CLEARY - RENOVATIONS	\$ 12,188	20	\$ 305
4/1/2022	CCI WALL PROTECTION	\$ 11,812	20	\$ 295
4/4/2022	CHARLES KASOLANIS - gazebo repairs and construction	\$ 2,500	20	\$ 63
5/31/2022	JOHN CLEARY - RENOVATIONS	\$ 11,180	20	\$ 233
5/13/2022	ACcURATE SECURITY - upstairs wing nurse call	\$ 1,489	20	\$ 31
5/16/2022	ACI FLOORING-carpet and VINYL TILE install, nursing office, copy room, laundry, closet, bathro	\$ 9,665	20	\$ 201
6/30/2022	JOHN CLEARY - RENOVATIONS	\$ 7,730	20	\$ 129

6/20/2022	AEGIS - 4 hours site visit troubleshooting communications	\$ 532	20	\$ 9	24
6/20/2022	ACCURATE SECURITY	\$ 6,987	20	\$ 116	
6/23/2022	ACI FLOORING - waterproof flooring visitor bathroom	\$ 1,276	20	\$ 16	
7/31/2022	JOHN CLEARY - RENOVATIONS	\$ 13,690	20	\$ 171	
7/15/2022	HPC FOOD - DISHWASHER	\$ 17,408	20	\$ 218	
7/12/2022	DRIVEWAY DOCTOR - clean, fill crack, sealcoat and reline	\$ 5,100	20	\$ 64	
8/31/2022	JOHN CLEARY - RENOVATIONS	\$ 8,710	20	\$ 73	
8/2/2022	KAMCO	\$ 369	20	\$ 3	
9/30/2022	JOHN CLEARY - RENOVATIONS	\$ 15,860	20	\$ 66	
Total additions for Building Improvements		\$ 283,318		\$ 7,956	*
Deletions:					
Total deletions for Building Improvements		\$ -		\$ -	**

*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		\$ -		\$ -	**

*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:					
11/4/2021	2 TVS for resident rooms	Standard Resident	\$ 338	5	\$ 62
11/16/2021	medline - mattress	Standard Resident	\$ 1,672	10	\$ 153
12/6/2021	snowblower	Administrative	\$ 550	5	\$ 92
12/2/2021	medline - ELECTRODE (2)	Standard Resident	\$ 546	10	\$ 46
12/14/2021	medline - 4 MOTOR BED	Standard Resident	\$ 1,577	10	\$ 131
1/26/2022	medline - fall mat	Standard Resident	\$ 834	10	\$ 63
2/4/2022	HPC - blower motor for Proline	Standard Resident	\$ 831	10	\$ 55
2/2/2022	medline mattress system	Standard Resident	\$ 765	10	\$ 51
2/1/2022	asantino - NETWORK, computers, MONITORS	Administrative	\$ 7,504	5	\$ 1,001
2/23/2022	medline - ekg monitor AND STAND	Standard Resident	\$ 4,284	10	\$ 286
3/1/2022	scandent - ann maint and support	Administrative	\$ 1,292	1	\$ 754
4/28/2022	medline -extractor	Standard Resident	\$ 2,574	10	\$ 107
8/1/2022	medline - vacuum	Standard Resident	\$ 5,756	10	\$ 96
9/7/2022	medline -3 bed heat foot rails	Standard Resident	\$ 4,503	10	\$ 38
9/30/2022	scandent - ann maint and support	Administrative	\$ 1,292	1	\$ 108
9/30/2022	asantino - NETWORK, computers, MONITORS	Administrative	\$ 8,045	5	\$ -
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 42,364		\$ 3,041 *
Deletions:					
10/22/2021	medline - bed only return		\$ (1,329)		\$ (133)
Total deletions for Movable Equipment			\$ (1,329)		\$ (133) **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Whispering Pines Rehabilitation and Nursing Center			2443		9/30/2022			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. ORGANIZATIONAL COSTS	5	2018	15	341,192	77,716	SL		22,746	
2.									
3.									
A-4. Subtotal									22,746
B. Mortgage Expense									
1. FINANCING COSTS				43,633	18,928			8,727	
2.									
3.									
B-4. Subtotal									8,727
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									31,473

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Whispering Pines Rehabilitation and N	License No. 2443	Report for Year Ended 9/30/2022	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	05/02/18				
4. Date of Initial Licensure	05/02/18				
5. Total Licensed Bed Capacity	90				
6. Square Footage	42,000				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Whispering Pines Rehabilitation and		2443	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
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
Whispering Pines Rehabilitation an		2443		9/30/2022		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (<i>Specify</i>)				\$			
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 (<i>Specify</i>)				\$	7,466	7,466	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	7,466	7,466	
14. Insurance							
a. Insurance on Property (buildings only)				\$	167,676	167,676	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (<i>Blanket Coverage</i>)				\$			
2. Fire and Extended Coverage				\$			
3. Other (<i>Specify</i>) insurance D&O				\$	30,009	30,009	
14d. Total Insurance Expenditures (14a + b + c)				\$	197,685	197,685	
15. Total All Expenditures (A-13 thru C-14)				\$	11,133,376	11,133,376	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A 12	Occupational Therapy	\$ 154,848	154,848		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	I C	Bad Debts	\$ 228,581	228,581		
10.			Accounting	\$			
10a.			Legal	\$ 22,365	22,365		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L 6	Automobile Expense (e.g. personal use)	\$ 6,559	6,559		
18.	16	M 3	Unallowable Advertising *	\$ 29,363	29,363		
19.	15	I J	Income Tax / Corporate Business Tax	\$ 125,454	125,454		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 34,427	34,427		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 601,597	601,597		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	BANK CHARGES	\$ 34,427		
Total Other A&G Adjustments			\$ 34,427	\$ -	\$ -

D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility				License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing Center				2443	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 601,597	601,597		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 181,969	181,969		
28.			Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 3,321	3,321		
30.	20	5h	Laboratory	\$ 19,989	19,989		
31.	20	5l	Medical Supplies	\$ 4,394	4,394		
32.	20	5e2	Oxygen (non emergency)	\$ 2,078	2,078		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ (16,588)	(16,588)		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 796,760	796,760		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Ancillary Costs			\$ -	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m13	Penalties Other	\$ (16,692)		
16	m13	Penalties-Int. W / H Tax	\$ 104		
Total Other Adjustments			\$ (16,588)	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Whispering Pines Rehabilitation and Nurs	2443	9/30/2022		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,471,038	7,471,038			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,342,975)	(2,342,975)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,573,181	1,573,181			
b. Medicare Room and Board Contractual Allowance **	\$ 1,649,339	1,649,339			
4. a. Private-Pay Residents and Other	\$ 1,404,059	1,404,059			
b. Private-Pay Room and Board Contractual Allowance **	\$ (110,118)	(110,118)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 92,039	92,039			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 56,510	56,510			
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	\$ 1,079,300	1,079,300			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 51,000	51,000			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 85,300	85,300			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 2,700	2,700			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,138,200	1,138,200			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 42,500	42,500			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (2,180,072)	(2,180,072)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 41,082	41,082			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,053,082	10,053,082			
IV. Other Revenue*					
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>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 197,123	197,123			
V. Total Other Revenue (1 thru 8)	\$ 197,123	197,123			
VI. Total All Revenue (III +V)	\$ 10,250,206	10,250,206			

* 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)
30 II 6 a	Radiology Medicare "A"	\$ 1,490		
30 II 6 a	Lab Medicare "A"	\$ 7,834		
30 II 6 a	Lab Managed Care	\$ 6,672		
30 II 6 a	Other Ancillary Managed Care	\$ 3,659		
30 II 6 a	Ancillary Allowance Medicare	\$ (1,239,103)		
30 II 6 a	Ancillary Allowance State / M	\$ (27,591)		
30 II 6 a	Ancillary Allowance Managed C	\$ (134,238)		
30 II 6 a	Ancillary Allowance Med. B	\$ (798,795)		
Total Other Resident Revenue - Medicare		\$ (2,180,072)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Resident Finance Charge Reven	\$ 100		
	Oxygen Other	\$ (2,080)		
	Radiology Managed Care	\$ 1,320		
	Lab State / Medicaid	\$ 156		
	Other Ancillary Medicare Part	\$ 41,586		
Total Other Resident Revenue		\$ 41,082	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Other Revenue	\$ 117,795		
30 IV 8	Food Service Revenue	\$ 49		
30 IV 8	US HHS STIMULUS DEPOSIT	\$ 27,976		
30 IV 8	SBA GRANT - ECONOMIC INJURY	\$ 9,900		
30 IV 8	CT DSS CRF AND SFRF Grant	\$ 41,403		
Total Other Revenue		\$ 197,123	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nu	2443	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	131,258
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	720,499
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	10,756
5. Prepaid Expenses			\$	139,908
a. Unexpired Workers Comp. Insur	31,387			
b. Prepaid Medical Insurance	46,596			
c. Prepaid Other	61,926			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	1,003,638
RBC Investment acct -64012	260,561			
RBC Investment acct -64013	743,077			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,006,059
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>6,483,468</u>		\$	5,738,134
	Accum. Depreciation <u>745,335</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,129,951</u>		\$	692,185
	Accum. Depreciation <u>437,766</u>	Net		
7. Motor Vehicles	*Historical Cost <u>35,182</u>		\$	21,176
	Accum. Depreciation <u>14,006</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	6,451,494

* 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	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nu	2443	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	8,457,553
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	1,771,200
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	1,771,200
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	341,192		
	Accum. Depreciation	100,462	Net	\$ 240,730
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care <i>(itemize)</i>			\$	

6. Loans to Owners or Related Parties <i>(itemize)</i>			\$ 1,413,479	
Name and Address	Amount	Loan Date		
	1,413,479			
7. Other Assets <i>(itemize)</i>			\$ 15,979	
	Financing Costs	43,633		
	Accum Amort Financing Costs	(27,654)		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,670,188
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	11,898,941

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursing		2443	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	436,410
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	80,894
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	11,758
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	435,789

See Schedule					435,789
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	964,851

* 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		License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nursin		2443	9/30/2022	34	37
Account				Amount	
Total Brought Forward:				964,851	
Liabilities (cont'd)					
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>)				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 2,185,176	

See Schedule				2,185,176	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,185,176	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,150,026	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and N	2443	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	1,771,200
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	3,867,590
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			\$	5,638,790
B. Net Worth				
1. Owner's Capital			\$	2,920,593
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,072,702
6. Gain or Loss for Period	10/1/2021	thru 9/30/2022	\$	(883,170)
7. Total Net Worth			\$	3,110,124
C. Total Reserves and Net Worth			\$	8,748,914
D. Total Liabilities, Reserves, and Net Worth			\$	11,898,941

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Whispering Pines Rehabilitation and Nur	2443	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	3,024,872
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,250,206
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,133,376
D. Net Income or Deficit			\$	(653,339)
E. Balance			\$	2,141,702
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
PRIOR PERIOD ADJUSTMENT				(7,867)
UNREALIZED GAIN/LOSS ON INVESTMEN				(196,362)
2. Other <i>(itemize)</i>				
NON RECURRING EMERGENCY COVID FU				
FORGIVENESS OF DEBT PPP				1,134,000
EMPLOYEE RETENTION CREDIT				38,652
F-3. Total Additions			\$	968,423
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period		09/30/22	\$	3,110,125

I. Preparer's/Reviewer's Certification

Name of Facility Whispering Pines Rehabilitation and	License No. 2443	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<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 on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Elmer A Laydon CPA				
Address Address			Phone Number	
PO Box 945 Orange, Ct 06477			203-799-1040	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Elmer A Laydon CPA			203-799-1040	
Contact Email Address				
elaydon@laydoncpa.com				