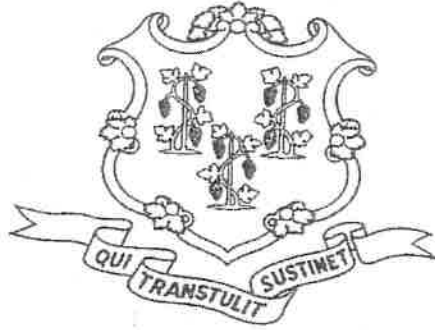


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	
Address (No. & Street, City, State, Zip Code) 2798 Whitney Avenue, Hamden, CT 06518	
Type of Facility	
<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)
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2411	RHNS	(Specify)	Medicare Provider 07-5246
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Medicaid Provider Numbers:	CCNH	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) Whitney Manor Operating Company, LLC	License No. 2411	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 Whitney Manor Operating Company, LLC [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.

(a) Subject to Desk Audit review

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

(Notary Seal)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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 Manor Operating Company, LLC		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 2798 Whitney Avenue, Hamden, CT 06518				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2023	
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 203-288-6230		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Whitney Manor Operating Company, LLC		Address (No. & Street, City, State, Zip) 2798 Whitney Avenue, Hamden, CT 06518		
License Numbers:	CCNH 2411	RHNS (Specify)	Medicare Provider No. 07-5246	
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 Michael Fiore		Nursing Home Administrator's License No.:	876	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire
 Related Parties***

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022	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 checked="" type="radio"/> Yes <input 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 %**				
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Loan Interest	Pg. 34/Line B3	N/A	N/A
King David Intl. Realty Corp	1329A North Ave Suite #101, New Rochelle, NY 10804	<input type="radio"/>	<input checked="" type="radio"/>	Loan interest	Pg. 33/Line A12	N/A	N/A
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Rental of Property	Page 22/ Line 9	902,907	830,935
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Real Estate Taxes	Page 22, Line 10B	132,154	132,154
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Building and Equipment Depreciation	Page 22, Lines 7B	263,226	263,226
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (See listing page 13)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire
Accounting Basis

Name of Facility Whitney Manor Operating Compan	License No. 2411	Report for Year Ended 9/30/2022	Page 7	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		Address (No. & Street, City, State, Zip Code)		
1 Marcum LLP		555 Long Wharf Drive New Haven CT 06511		
2 Solomon Hirsch, CPA P.C.		14 Joan Lane Monsey NY 10952		
3 Madison Specs, LLC		1125 Ocean Ave, Lakewood, NJ 08701		
4				
Services Provided by This Firm (<i>describe fully</i>)				
1 Advisory/Cost Reports				\$ 8,000
2 Tax Prep/Audit Fees				\$ 15,544
3 Cost Segregation Study				\$ 7,500
4				\$
			Charge for Services Provided	
			\$ 31,044	
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				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 See Attached			See Attached	
2				
3				
4				
5				
Address (<i>No. & Street, City, State, Zip Code</i>)				
1 See Attached				
2				
3				
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1 See Attached(\$30,049 Disallowed on Pg 28)				\$ 59,942
2				\$
3				\$
4				\$
5				\$
			Charge for Services Provided	
			\$ 59,942	
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				

General Information and Questionnaire
Accounting Basis

Name of Facility Whitney Manor Operating Company,	License No. 2411	Report for Year Ended 9/30/2022	Page 7a	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input 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 type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1				
2				
3				
4				
5				
Services Provided by This Firm (describe fully)				
1			\$	
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	
			\$	0
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input type="radio"/> Yes <input checked="" type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
1	Bercham Moses	203-783-1200		
2	MT Hawley Ins, Dept 3350	309-692-1000		
3	New Haven Probate Court	203-946-4880		
4	Lichtman Law Firm	212-581-1001		
5	Schwartz Sladkus Reich Greenberg Atlas LLP	212-743-7000		
6	Wiggin And Dana	203-498-4400		
7	Timothy S. Wall	203-265-7173		
8	Brouse McDowell	330-525-5711		
9	Carlton Fields	860-392-5000		
10	Dombroski Hillis LLC	203-624-9096		
11	Emmet, Marvin, & Martin, LLP	212-238-3000		
12	Lewis Brisbois Bisgaard & Smith, LLP	860-748-4806		
13	Lori Griffin			
14	TCORS Capitol Group, LLC	860-541-6438		
Address (No. & Street, City, State, Zip Code)				
1	75 Broad Street Milford CT 06460			
2	9025 N Lindbergh Dr, Peoria, IL 61615			
3	1st Floor, 200 Orange St Rm 101, New Haven, CT 0651C			
4	11 E 44th St Suite 501, New York, NY 10017			
5	444 Madison Ave 6th floor, New York, NY 10022			
6	One Century Tower, 265 Church St, New Haven, CT 06510			
7	PO Box 297, Wallingford, CT 06492			
8	AES Business Campus, Akron, Ohio			
9	1 State St Suite 1800, Hartford, CT 06103			
10	129 Whitney Ave #201, New Haven, CT 06510			
11	120 Broadway #32, New York, NY 10271			
12	185 Asylum St Suite 2603, Hartford, CT 06103			
13	Lazzaro Law Firm			
14	701 Hebron Ave, Glastonbury, CT 06033			
1	Legal research and discussions regarding employment/employee matters	\$	3,700	
2	Deductible reimbursement claims(disallow)	\$	1,185	
3	Probate/collections (Disallow)	\$	250	
4	Union Negotiation/Resolution	\$	5,000	
5	Collections(Disallow)	\$	24,090	
6	Probate/collections (Disallow)	\$	1,238	
7	Probate(Disallow)	\$	127	
8	Retainer Fee - General Litigation	\$	9,930	
9	Lawsuit Fees(Disallow 50%)	\$	7,848	
10	Preparation and filing for certification of LLC(Disallow)	\$	420	
11	Bank Loan Services	\$	1,600	
12	Retainer Fee	\$	1,500	
13	Consulting Annual Survey	\$	1,850	
14	Workers comp injury	\$	1,204	
			Charge for Services Provided	
			\$	59,942
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics (Cont'd)

Name of Facility Whitney Manor Operating Company, LLC			License No. 2411			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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(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	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	16		95		22								
Per Diem Rate													
a. One bed rm.	Var		265.28		550.00								
b. Two bed rms.	Var		265.28		500.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								9,187	9,187				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								5,734	5,734				
2. Restorative Treatments													
C. Other								40,981	40,981				
D. Total Physical Therapy Treatments								55,902	55,902				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								945	945				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								384	384				
2. Restorative Treatments													
C. Other								2,202	2,202				
D. Total Speech Therapy Treatments								3,531	3,531				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. Total Occupational Therapy Treatments													

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC	2411	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)	127,535	1,970				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	224,027	9,368				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	657,627	34,881				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	380,337	22,867				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	112,635	4,281				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	81,191	5,130				
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	339,614	5,810				
b. RN						
1. Direct Care	872,256	22,882				
2. Administrative**	515,940	13,188				
c. LPN						
1. Direct Care	1,350,641	34,697				
2. Administrative**						
d. Aides and Attendants	2,000,814	92,030				
e. Physical Therapists	464,862	10,583				
f. Speech Therapists	113,524	2,446				
g. Occupational Therapists	348,125	8,921				
h. Recreation Workers	159,879	7,657				
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	417,098	10,613				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	22,739	1,127				
<i>A-13. Total Salary Expenditures</i>	8,188,844	288,451				

* 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
	0					
Medical Records	\$ 22,739	1,127				
Total	\$ 22,739	1,127	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Gen Nsg Exp>Contracted Service	\$ 3,200	Monthly Fee				
Total	\$ 3,200	-	\$ -	-	\$ -	-

**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			
		9/30/2022	11			37		
Name	CCNH	Salary Paid		Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
		RHNS	(Specify)					
Section I - Operators/Owners								
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).								

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Whitney Manor Operating Company, LLC				2411	9/30/2022			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***										
Albert Mislow(10/1/2021 to 2/13/2022)	44,458			Non Discriminatory	Administrator	690	A2			
Michael Fiore(2/14/2022 to 9/30/2022)	83,077			Non Discriminatory	Administrator	1,280	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	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC	2411	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	10,080	Monthly Fee				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other	67,500	Monthly Fee				
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,000	Monthly Fee				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	116,096	1,266				
2. Administrative***						
b. LPN						
1. Direct Care	647,917	11,905				
2. Administrative***						
c. Aides	705,345	22,155				
d. Other						
12. Other (Specify) See Attached Schedule	3,200					
B-13 Total Fees Paid in Lieu of Salaries	1,604,138	35,326				

* 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 Whitney Manor Operating Company, LLC		License No. 2411		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			
CT Dental Partners	Dental	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network, LLC	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Lazaros Lazarides MD	MD Director Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Quality Rehab Management	PT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<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	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
I. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 292,939	292,939		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 127,827	127,827		
4. Social Security (F.I.C.A.)	\$ 620,819	620,819		
5. Health Insurance	\$ 692,656	692,656		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 109,155	109,155		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 61,853	61,853		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 19,746	19,746		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 175,884	175,884		
d. Accounting and Auditing	\$ 31,044	31,044		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 59,942	59,942		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 26,552	26,552		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 26,321	26,321		
2. Cellular Phones	\$ 4,810	4,810		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$ (48)	(48)		
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 736,745	736,745		
Subtotal	\$ 2,986,245	2,986,245		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Employee Benefits Exp>Employee Benefits(\$13,145 Disallowed o	\$ 14,126		
401K Plan Admin Fee	\$ 3,120		
Employee Benefits - Miscellaneous(Disallowed on Pg 28a)	\$ 2,500		
Total	\$ 19,746	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2022	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	2,986,245	2,986,245		
I. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$ 1,775	1,775		
5. Education Expenses Related to Seminars and Conventions	\$ 732	732		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 14,041	14,041		
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 9,192	9,192		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 109,739	109,739		
4. Fund-Raising***	\$			
5. Medical Records	\$ 4,837	4,837		
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$ 20	20		
7. Postage	\$ 4,617	4,617		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 7,641	7,641		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 405	405		
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 778,404	778,404		
12. Administrative Management Services**	\$			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 95,996	95,996		
C-14 Total Administrative & General Expenditures	\$ 4,013,644	4,013,644		

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising(Disallowed on Pg 28)	\$ 109,739		
Total Other Advertising	\$ 109,739	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 7,626		
Sarah Mach	\$ 15		
Total Dues	\$ 7,641	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Bank Fees(\$23,982 Disallowed on Pg 28a, Non-Routine Bank Fees)	\$ 27,931		
Personal Items(Disallowed on Page 28a)	\$ 293		
Fines & Penalties(Disallowed on Page 28a)	\$ 894		
Admin Exp>IT Fees	\$ 14,172		
Criminal Checks	\$ 7,976		
Licenses	\$ 2,070		
Admin Exp>Equip-Minor	\$ 5,288		
Admin Exp>Equip-Rental	\$ 37,372		
Total Other Administrative and General	\$ 95,996	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2022	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 397,977	397,977		
2. Non-Food Supplies	\$ 50,052	50,052		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 16,270	16,270		
c. Other (Specify) _____ Other Dietary Expenses	\$ 4,621	4,621		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 468,920	468,920		
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
F. Resident Meals: Total no. of meals served per day:*				
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No				
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2022	Page 19	of 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. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	134,068	134,068		
c. Other (Specify) Laundry Supplies	\$	4,930	4,930		
3D. Total Laundry Expenditures (3a + b + c)	\$	138,998	138,998		
3E. Laundry Questionnaire					
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC		2411	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. \$					
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>)		\$	39,545	39,545		
Other Housekeeping Supplies						
4D. Total Housekeeping Expenditures (4a + b + c)		\$	39,545	39,545		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Procure LTC Pharmacy of CT LLC	\$	313,741	313,741			
b. Medicine Cabinet Drugs	\$	63,318	63,318			
c. Medical and Therapeutic Supplies	\$	167,110	167,110			
d. Ambulance/Limousine***	\$	12,604	12,604			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	6,056	6,056			
f. X-rays and Related Radiological Procedures***	\$	11,115	11,115			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	47,934	47,934			
i. Recreation	\$	23,347	23,347			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	161,534	161,534			
5M. Total Resident Care Expenditures (5a - 5j)	\$	806,759	806,759			

* 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)
	0		
Gen Nsg Exp>Equip-Minor	\$ 21,836		
Gen Nsg Exp>Equip-Rental	\$ 22,480		
Gen Nsg Exp>Software Rental	\$ 74,325		
Physical Therapy Exp>Supplies	\$ 496		
Physical Therapy Exp>Equip-Minor	\$ 1,893		
Inhalation Therapy Exp>Equip-Minor(Disallowed on Pg 29a)	\$ 269		
PEN Exp>Supplies(Disallowed on Pg 29a)	\$ 4,903		
Wound Care Exp>Supplies(Disallowed on Pg 29a)	\$ 26,329		
Urological & Ostomy Exp>Supplies(Disallowed on Pg 29a)	\$ 5,457		
Other Ancillary Exp>Physician Technical Charges>Adjustments(Disallowed	\$ 61		
Activity Exp>Equip-Rental	\$ 53		
Social Services Exp>Supplies	\$ 3,432		
Total Other Resident Care	\$ 161,534	\$ -	\$ -

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

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2022	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg	Line
		Yes	No							
NY Rytes, LLC	P.O. Box 588 Cross River, NY 10518	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Contracted Service	12,017				16 m11
B Lincn Service Inc.	294 River St Paterson, NJ 07524	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Contracted Service	134,068				19 3b
All American Waste	PO Box 630 East Windsor, CT 06088	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation Services	53,711				22 6f
Romano Landscaping, LLC	North Haven, CT 06473	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	22,918				22 6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
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		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 31,475	31,475				
b. Heat	\$ 28,503	28,503				
c. Light & Power	\$ 165,252	165,252				
d. Water	\$ 57,994	57,994				
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$					
f. Other <i>(itemize)</i>	\$ 103,122	103,122				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 386,346	386,346				
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 263,226	263,226				
c. Non-Movable Equipment	\$ 19,045	19,045				
d. Movable Equipment	\$ 79,513	79,513				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 361,784	361,784				
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$ 5,410	5,410				
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 5,410	5,410				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 902,907	902,907				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 132,154	132,154				
c. Personal property taxes	\$ 65,704	65,704				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,467,959	1,467,959				

* 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)
	0		
Maintenance Exp>Contracted Service	\$ 22,961		
Maintenance Exp>Sanitation & Incineration	\$ 53,711		
Maintenance Exp>Extermination	\$ 3,532		
Maintenance Exp>Landscaping	\$ 22,918		
Total Other Repairs and Maintenance	\$ 103,122	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended		Page		of	
Whitney Manor Operating Company, LLC		2411		9/30/2022		23		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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
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									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a.									
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
Acquired during this report period (attach schedule):									
c. Administrative									
d. Standard Resident									
e. Specialized Resident									
Total Acquired during this report period									
D-3. Subtotal									
E. Total Depreciation									
79,513									
361,784									

Schedule of Land Improvements Acquired during this report period

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

*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:				
Var	See Attached	\$ 40,604	Var	\$ 2,244
Total additions for Building Improvement:		\$ 40,604		\$ 2,244
Deletions:				
Total deletions for Building Improvement		\$ -		\$ -

*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:				
Var	See Attached	\$ 11,118	Var	\$ 1,113
Total additions for Non-Movable Equipmen		\$ 11,118		\$ 1,113
Deletions:				
Total deletions for Non-Movable Equipmen		\$ -		\$ -

*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:					
Var	See Attached	Administrative	\$ 37,552	Var	\$ 7,902
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipmen			\$ 37,552		\$ 7,902
Deletions:					
Total deletions for Movable Equipmen			\$ -		\$ -

*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 Improvemen		\$ -		\$ -
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ -

*Ties to Page 24, Line C3
 **Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411		Report for Year Ended 9/30/2022		Page 24	of 37
	Date of Acquisition		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
Item	Month	Year			Length of Amortization	Cost to Be Amortized
A. Organization Expense						
1.						
2.						
3.						
A-4. Subtotal						
B. Mortgage Expense						
1.						
2.						
3.						
B-4. Subtotal						
C. Leasehold Improvements and Other						
1. Acquired prior to this report period						
2. Disposals (attach schedule)						
3. Acquired during this report period (attach schedule)						
C-4. Subtotal						
D. Total Amortization						

* Straight-line method must be used.
 ** Specify which of the following bases were used:
 A. Minimum of 5 years or 60 months.
 B. Life of mortgage; OR
 C. Remaining Life of Lease; OR
 D. Actual Life if owned by Related Party.

Whitney Rehabilitation
Fixed Asset schedule
9/30/2022

	Date in Service	Life / Method	Cost	2021		2022		Accum Deprec 9/30/2022	NBV
				Depreciation	Accum Deprec 9/30/2021	Depreciation	Accum Deprec 9/30/2022		
Building Improvements									
2016 Asset Additions									
Building & Improvements	3/27/2015	40yr S/L	8,789,940	219,749	1,428,365	219,749	1,648,114	7,141,827	
Sidewalk	4/20/2015	10yr S/L	11,725	1,173	7,621	1,173	8,794	2,932	
Sprinkler System	5/7/2015	10yr S/L	1,329	133	863	133	996	333	
Architectural Services	6/25/2015	10yr S/L	2,000	200	1,300	200	1,500	500	
Driveway & Parking Lot	6/2/2015	10yr S/L	15,840	1,584	10,297	1,584	11,881	3,959	
Driveway & Parking Lot	8/17/2015	10yr S/L	26,000	2,600	16,900	2,600	19,500	6,500	
Striping parking lot (Red Line)	11/24/2015	10yr S/L	691	69	409	69	478	213	
Parking lot seal (S&S)	11/24/2015	10yr S/L	5,747	575	3,401	575	3,975	1,772	
Design main office (Carangelo)	12/29/2015	10yr S/L	3,200	320	1,867	320	2,187	1,013	
Bid mgmt services (Carangelo)	1/26/2016	10yr S/L	3,750	375	2,156	375	2,531	1,219	
Lighting (BT Electric)	3/22/2016	10yr S/L	5,208	521	2,908	521	3,429	1,779	
Flooring (Carpetworks)	3/16/2016	10yr S/L	7,019	702	3,919	702	4,621	2,398	
Window Treatments (Carangelo)	3/29/2016	10yr S/L	4,660	466	2,602	466	3,068	1,592	
Flooring (Carpetworks)	3/22/2016	10yr S/L	14,357	1,436	8,016	1,436	9,452	4,905	
Wallcovering (Carangelo)	3/22/2016	10yr S/L	14,628	1,463	8,167	1,463	9,630	4,998	
Painting (New Cambridge)	3/22/2016	10yr S/L	8,508	851	4,750	851	5,601	2,907	
Painting (New Cambridge)	5/6/2016	10yr S/L	5,637	564	3,053	564	3,617	2,020	
Painting (New Cambridge)	5/6/2016	10yr S/L	3,191	319	1,728	319	2,047	1,143	
Additional Labor (Carangelo)	5/19/2016	10yr S/L	325	33	176	33	209	116	
Counter Top (Creative Stone)	6/6/2016	10yr S/L	2,543	254	1,356	254	1,611	932	
Quote Fee (Lowes)	6/4/2016	10yr S/L	75	8	40	8	48	28	
2017 Asset Additions									
Replace Carpeting (Carpetworks)	9/15/2017	10yr S/L	31,799	3,180	12,984	3,180	16,164	15,634	
Electrical (BT Electrical)	10/1/2016	10yr S/L	4,557	456	2,279	456	2,734	1,823	
2018 Asset Additions									
Carpetworks	6/1/2018	25yr S/L	42,199	1,688	5,959	1,688	7,647	34,552	
Replace carpeting	3/26/2018	10yr S/L	(16,799)	(1,680)	(5,880)	(1,680)	(7,559)	(9,239)	
Fire doors	6/1/18	25yr S/L	55,889	2,236	7,215	2,236	9,450	46,438	
Elevator Repairs	8/21/18	25yr S/L	5,454	218	671	218	889	4,565	
Replace copper piping	8/23/18	25yr S/L	1,537	61	189	61	251	1,286	

Elevator Repairs	8/27/18	25yr S/L	1,172	47	145	47	192	980
Construction	7/31/2018	25yr S/L	4,150	166	523	166	689	3,461
2019 Asset Additions								
Vinyl Floor	12/16/2018	25yr S/L	44,081	1,763	5,290	1,763	7,053	37,028
Repair of gas Valve	12/1/2018	25yr S/L	1,748	70	210	70	280	1,468
Elevator Repairs	10/19/2019	25yr S/L	1,167	47	140	47	187	980
Elevator Repairs	10/22/2019	25yr S/L	1,539	62	185	62	246	1,293
2020 Asset Additions								
Repair to w/l freezer	1/1/2020	10yr S/L	1,899	190	380	190	570	1,329
Repairs	2/1/2020	10yr S/L	14,000	1,400	2,800	1,400	4,200	9,800
Install drain lines	2/1/2020	10yr S/L	1,800	180	360	180	540	1,260
Repairs	4/1/2020	10yr S/L	32,499	3,250	6,500	3,250	9,750	22,749
Boiler repair	7/1/2020	10yr S/L	12,500	1,250	2,500	1,250	3,750	8,750
HVAC mechanic	10/1/2020	10yr S/L	2,100	210	420	210	630	1,470
2021 Asset Additions								
air replacement unit	10/1/2020	10yr S/L	38,286	3,829	3,829	3,829	7,658	30,628
HVAC Mechanic	10/23/2020	10yr S/L	1,449	145	145	145	290	1,159
HVAC repair in dr	10/31/2020	10yr S/L	4,253	425	425	425	850	3,403
replace metal pieces	12/1/2020	10yr S/L	4,253	425	425	425	850	3,403
ascantium capital lease	12/31/2020	25yr S/L	97,200	3,888	3,888	3,888	7,776	89,424
replace carpeting	4/18/2021	10yr S/L	12,317	1,232	1,232	1,232	2,464	9,853
renovations	5/1/2021	25yr S/L	68,000	2,720	2,720	2,720	5,440	62,560
repair leaking pipe	9/15/2021	10yr S/L	1,333	133	133	133	266	1,067
2022 Asset Additions								
repair the deficiencies (elevator)	11/26/2021	25yr S/L	1,511	-	-	60	60	1,451
SERVICE ELEVATOR	10/31/2021	25yr S/L	1,784	-	-	71	71	1,713
door installation	8/9/2022	25yr S/L	1,798	-	-	72	72	1,726
DUCT SMOKE DETECTOR, CONVENTIO	10/31/2021	10yr S/L	2,049	-	-	205	205	1,844
SERVICE ELEVATOR	9/28/2022	25yr S/L	2,568	-	-	103	103	2,465
Repair in dietary equipment	11/1/2021	10yr S/L	2,677	-	-	268	268	2,409
renovations	3/11/2022	25yr S/L	4,318	-	-	173	173	4,145
compressor replacement	8/12/2022	10yr S/L	5,613	-	-	561	561	5,052
LVT tiles installed (Covid prevention)	10/27/2021	25yr S/L	18,286	-	-	731	731	17,555
Building Improvements			9,437,357	260,982	1,565,561	263,226	1,828,787	7,608,571

Non-Movable Equipment

2016 Asset Additions

Steamer	6/16/2015	7yr S/L	8,466	1,209	7,862	604	8,466	0
PCC Installation & setup	8/5/2015	7yr S/L	3,195	456	2,967	228	3,195	0
Televisions	8/26/2015	7yr S/L	13,597	1,942	12,626	971	13,597	0
Heat Pump	8/13/2015	7yr S/L	8,296	1,185	7,704	592	8,296	0
Labeling Machine (Romax)	11/1/2015	10yr S/L	3,528	353	2,087	353	2,440	1,088
Bedside stations (Raintech)	12/1/2015	10yr S/L	1,357	136	792	136	928	430
Heat Pump (Dean's)	12/23/2015	10yr S/L	(4,148)	(415)	(2,489)	(415)	(2,903)	(1,244)
Waterproof Keypad (Alert)	2/19/2016	10yr S/L	1,367	137	774	137	911	456
Air Conditioner (HD Supply)	6/7/2016	10yr S/L	690	69	368	69	437	253
Bedside stations (Raintech)	6/13/2016	10yr S/L	1,408	141	751	141	892	516
Sinks & Tops (Lowes)	6/22/2016	10yr S/L	2,306	231	1,230	231	1,460	845
Air Conditioner (HD Supply)	6/23/2016	10yr S/L	1,380	138	736	138	874	506
Air Conditioner (HD Supply)	8/4/2016	10yr S/L	1,380	138	713	138	851	529

2017 Asset Additions

Booster Heater (Ecolab)	4/7/2017	7yr S/L	3,818	545	2,454	545	3,000	818
Creative Stone	1/4/2017	7yr S/L	893	128	606	128	734	159

2018 Asset Additions

Unimax Washer	11/27/2017	10yr S/L	15,737	1,574	6,032	1,574	7,606	8,131
Custom bath fitters	6/1/18	10yr S/L	26,029	2,603	8,459	2,603	11,062	14,967
Install wanderguard system	6/1/18	10yr S/L	48,375	4,838	15,722	4,838	20,559	27,816
A/Cs	6/29/18	10yr S/L	3,120	312	1,014	312	1,326	1,794
Replace condenser fan motor	6/30/18	10yr S/L	1,765	177	574	177	750	1,015
Frigidaire 12000 PTAC 230 Volt 20 Amp	8/8/18	10yr S/L	1,467	147	452	147	599	868

2019 Asset Additions

Frigidaire 12000 PTAC 230 Volt 20 AMP	6/24/19	10yr S/L	2,813	281	844	281	1,125	1,688
IT Project	2/1/19	3yr S/L	2,607	869	2,607	-	2,607	-
Website Setup	1/31/19	3yr S/L	3,500	1,167	3,500	-	3,500	-
Repair Tilt Skillet Acuator	1/2/19	10yr S/L	1,820	182	546	182	728	1,092
IT Project	1/1/19	3yr S/L	13,560	4,520	13,560	-	13,560	-
Power Edge - Dell	12/27/18	3yr S/L	3,621	1,207	3,621	-	3,621	-
Booster Heater	12/1/18	10yr S/L	3,818	382	1,145	382	1,527	2,291

2020 Asset Additions

Oven Repair	12/1/19	10yr S/L	1,587	159	318	159	477	1,110
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Repair to Wall Outlets	7/1/20	10yr S/L	1,563	156	312	156	468	1,095
Dishwasher Repair	6/1/20	10yr S/L	2,066	207	414	207	621	1,445
AC Repair	9/1/20	10yr S/L	1,830	183	366	183	549	1,281
Replaced Boards	10/1/20	10yr S/L	915	92	184	92	276	639
Data Storage Fee	2/1/20	3yr S/L	2,978	298	596	298	894	2,084
2021 Asset Additions								
Remove top unit	10/1/20	10 S/L	669	67	67	67	134	535
boiler repair	2/16/21	10 S/L	4,112	411	411	411	822	3,290
boiler repairs	2/16/21	10 S/L	6,794	679	679	679	1,358	5,436
generator repair	3/16/21	10 S/L	1,476	148	148	148	296	1,180
new batteries for generator	5/5/21	10 S/L	1,116	112	112	112	224	892
ac repair	6/30/21	10 S/L	1,102	110	110	110	220	882
ac unit repairs	6/30/21	10 S/L	1,004	100	100	100	200	804
compressor replacement	6/30/21	10 S/L	1,730	173	173	173	346	1,384
HVAC	7/2/21	10 S/L	2,378	238	238	238	476	1,902
ice machine repair	7/9/21	10 S/L	1,020	102	102	102	204	816
generator battery replacement	7/19/21	10 S/L	1,488	149	149	149	298	1,190
credit for overpayment	9/16/21	10 S/L	(1,116)	(112)	(112)	(112)	(224)	(892)
oven and warmer repair	9/30/21	10 S/L	1,711	171	171	171	342	1,369
2022 Asset Additions								
unit repairs	5/31/22	10 S/L	1,736	-	-	174	174	1,562
Door materials	6/30/22	10 S/L	1,798	-	-	180	180	1,618
Seasons 12,000 PTAC, Heat Pump	8/17/22	10 S/L	2,718	-	-	272	272	2,446
Electric Sign	4/4/22	10 S/L	4,866	-	-	487	487	4,379
Total Non-Movable Equipment			221,307	28,093	101,796	19,045	120,841	100,466

Movable Equipment

2016 Asset Additions

Equipment and furniture	3/27/2015	7yr S/L	680,000	97,143	631,428	48,572	680,000	(0)
Wheelchairs	5/1/2015	7yr S/L	1,008	144	936	72	1,008	
Computers	6/12/2015	7yr S/L	1,185	169	1,101	84	1,185	0
Beds	6/25/2015	7yr S/L	59,340	8,477	55,102	4,238	59,340	0
Wheelchairs	6/11/2015	7yr S/L	1,299	186	1,206	93	1,299	(0)
Computer Networking	6/30/2015	7yr S/L	5,791	827	5,378	413	5,791	0
Computers	6/23/2015	7yr S/L	1,245	178	1,156	89	1,245	(0)
Computer Networking	6/16/2015	7yr S/L	5,573	796	5,175	398	5,573	0
Computers	6/30/2015	7yr S/L	1,065	152	989	76	1,065	0
Computers	7/6/2015	7yr S/L	13,324	1,903	12,372	952	13,324	0
Printer	7/10/2015	7yr S/L	699	100	649	50	699	(0)
Refrigerator	7/30/2015	7yr S/L	4,109	587	3,815	294	4,109	
Computers	7/17/2015	7yr S/L	9,256	1,322	8,595	661	9,256	0
Washer	8/17/2015	7yr S/L	2,563	366	2,380	183	2,563	0
Computers	9/16/2015	7yr S/L	11,253	1,608	10,449	804	11,253	(0)
Bladder Scanner Probe	9/29/2015	7yr S/L	1,716	245	1,593	123	1,716	0
Patient Lift (Medi Part)	11/19/2015	10yr S/L	1,449	145	857	145	1,002	447
Computers (Asantino Cons)	5/1/2016	10yr S/L	888	89	481	89	570	318
PT Arm Chairs (Carangelo)	5/9/2016	10yr S/L	2,686	269	1,455	269	1,724	963
Geriatric Medical	5/31/2016	10yr S/L	4,129	413	2,237	413	2,649	1,480
Laptop & Battery (Asantino)	6/1/2016	10yr S/L	1,886	189	1,006	189	1,194	691
Vacuum (E-Z Way)	6/17/2016	10yr S/L	4,270	427	2,277	427	2,704	1,566

2017 Asset Additions

Mattress	5/1/2017	7yr S/L	2,069	296	1,305	296	1,601	468
Wheelchairs	1/20/2017	7yr S/L	1,445	206	981	206	1,187	258
Vital S Monitor	5/17/2017	10yr S/L	2,398	240	1,059	240	1,299	1,099
Computers	2/17/2017	10yr S/L	600	60	275	60	335	265
Bedside Station	1/10/2017	10yr S/L	1,505	150	715	150	865	640
Computers	2/17/2017	10yr S/L	3,205	321	1,496	321	1,816	1,389
Computers	9/12/2017	10yr S/L	6,381	638	2,606	638	3,244	3,137
Bladder Scanner	7/5/2017	7yr S/L	1,175	168	713	168	881	294
Computers	5/16/2017	10yr S/L	2,233	223	986	223	1,210	1,024

2018 Asset Additions

Computer Hardware	11/2/17	5yr S/L	1,455	291	1,116	291	1,407	49
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HD Supply Facilities	11/2/17	5yr S/L	1,614	323	1,238	323	1,561	54
SHELIA FINKLESTEIN	11/2/17	5yr S/L	1,403	281	1,076	281	1,357	47
SHELIA FINKLESTEIN	11/2/17	5yr S/L	709	142	544	142	686	24
mattresses	11/5/17	5yr S/L	9,852	1,970	7,553	1,970	9,524	328
SHELIA FINKLESTEIN	12/31/17	5yr S/L	500	100	375	100	475	25
1 pressure gaurd	2/26/18	5yr S/L	651	130	467	130	597	54
2019 Asset Additions								
Electrical Beds	8/27/2019	10yr S/L	4,272	427	1,282	427	1,709	2,563
Beds	7/2/2019	10yr S/L	2,144	214	643	214	858	1,286
Beds	6/25/2019	10yr S/L	3,065	307	920	307	1,226	1,839
Scale	1/31/2019	10yr S/L	3,195	320	959	320	1,278	1,917
Snow Blower	11/15/2018	5yr S/L	1,467	293	880	293	1,174	293
2020 Asset Additions								
5 mattresses	11/1/2019	7yr S/L	2,125	304	607	304	911	1,214
Mold treatment and sunroom	12/1/2019	7yr S/L	2,354	336	673	336	1,009	1,345
Walk in fridge & cooler	12/1/2019	7yr S/L	6,388	913	1,825	913	2,738	3,650
Powerheat AED	1/1/2020	7yr S/L	1,454	208	415	208	623	831
Digital signage system	2/1/2020	7yr S/L	560	80	160	80	240	320
Advieue 2	6/1/2020	7yr S/L	1,754	251	501	251	752	1,002
Removal and Treatment of Mold	9/1/2020	7yr S/L	2,354	336	673	336	1,009	1,345
Food Service Equipment	10/1/2020	7yr S/L	1,076	154	307	154	461	615
2021 Asset Additions								
upgrade to windows 7	10/1/2020	7yr S/L	7,519	1,074	1,074	1,074	2,148	5,371
new website development	2/18/2021	3 S/L	1,650	550	550	550	1,100	550
laptop	3/24/2021	3 S/L	1,133	378	378	378	755	378
led bulbs/balasts prkg lot	5/21/2021	5 S/L	1,396	279	279	279	558	838
lifter charger, control box	8/31/2021	7 S/L	1,024	146	146	146	293	731
pressure mattress system	9/30/2021	5 S/L	1,435	287	287	287	574	861
step-on cans 48qt	9/30/2021	5 S/L	2,918	584	584	584	1,167	1,751
2022 Asset Additions								
Pressure Mattress System	10/31/2021	5 S/L	1,227	-	-	245	245	982
leak repaired	6/30/2022	10yr S/L	1,491	-	-	149	149	1,342
Starkey Evolv Ai 2400-312	8/23/2022	3 S/L	1,699	-	-	566	566	1,133
ULTRA LOW 3 FUNCTION ELECTRIC	8/2/2022	7 S/L	1,773	-	-	253	253	1,520
AMERICAN SPIRIT 3 FUNCTION ELE	2/27/2022	7yr S/L	1,808	-	-	258	258	1,550
ULTRA LOW 3 FUNCTION ELECTRIC	6/3/2022	7 S/L	1,817	-	-	260	260	1,557
Electric Bed2	12/13/2021	10yr S/L	1,822	-	-	182	182	1,640

bedside station	11/2/2021	10yr S/L	1,829	-	-	183	183	1,646
Generator	6/30/2022	10yr S/L	2,031	-	-	203	203	1,828
Replacement Parts for Robot Co	11/15/2021	10yr S/L	2,043	-	-	204	204	1,839
Actuator Kit and batteries	12/15/2021	3 S/L	2,524	-	-	841	841	1,683
BEDSIDE CABINET - 3 DRAWER - M	8/31/2022	10yr S/L	2,561	-	-	256	256	2,305
chair, silver base for table	9/30/2022	7yr S/L	3,541	-	-	506	506	3,035
MONITOR, BP ADVIEWZ	6/30/2022	3 S/L	3,593	-	-	1,198	1,198	2,395
SCANNER, BLADDER	7/28/2022	3 S/L	6,244	-	-	2,081	2,081	4,163
Dell Latitude 5520 BTX	8/1/2022	3 S/L	1,550	-	-	517	517	1,033

Total Movable	938,765	128,713	786,282	79,513	865,796	72,969
Total All Assets	<u>10,597,429</u>	<u>417,788</u>	<u>2,453,638</u>	<u>361,785</u>	<u>2,815,423</u>	<u>7,782,006</u>
Less Realty Assets	9,469,940	316,891	2,059,793	268,321	2,328,114	7,141,826
Assets Per Operating Entity	1,127,489	100,897	393,845	93,464	487,309	640,180
Total Assets Per TB	1,140,673	86,052	466,402	86,052	466,402	674,271
Difference	<u>(13,184)</u>	<u>14,845</u>	<u>(72,557)</u>	<u>7,412</u>	<u>20,907</u>	<u>(34,091)</u>

(a)

Page 31, Line B9 - C/R vs F/S NBV

Realty Depreciation Expense

Immaterial Variance

Page 36, Line F1 - C/R vs F/S Depreciation

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

Name of Facility Whitney Manor Operating Company,	License No. 2411	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.	
<small>*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.</small>				
Description		Total		
1. Date Land Purchased		03/27/15		
2. Date Structure Completed		04/01/72		
3. If NOT Original Owner, Date of Purchase		03/27/15		
4. Date of Initial Licensure		04/01/72		
5. Total Licensed Bed Capacity		150		
6. Square Footage		64,518		
7. Acquisition Cost				
a. Land		1,100,000		
b. Building		8,789,940		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained		04/07/20		
c. Interest Rate for the Cost Year		3.25%		
d. Term of Mortgage (number of years)		5		
e. Amount of Principal Borrowed		10,000,000		
f. Principal balance outstanding as of 09/30/2022		10,000,000		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company,		2411	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
Whitney Manor Operating Company		2411		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 (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	35,665	35,665	
Other Interest Expense							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	35,665	35,665	
14. Insurance							
a. Insurance on Property (buildings only)				\$	180,727	180,727	
b. Insurance on Automobiles				\$	6,581	6,581	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	10,249	10,249	
Crime Insurance/Surety Bond							
14d. Total Insurance Expenditures (14a + b + c)				\$	197,557	197,557	
15. Total All Expenditures (A-13 thru C-14)				\$	17,348,375	17,348,375	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	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.	Vario	Vario	Salaries not related to Resident Care	\$ 2,366	2,366		
3.	10	A12g	Occupational Therapy	\$ 348,125	348,125		
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	1c	Bad Debts	\$ 175,884	175,884		
10.			Accounting	\$			
10a.			Legal	\$ 30,049	30,049		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 2,010	2,010		
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	L6	Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 109,739	109,739		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 40,814	40,814		
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.	20	4C	Housekeeping services to employees, guests and others who are not residents	\$ 199	199		
Subtotal (Items 1 - 26)				\$ 709,186	709,186		

* 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)
15	1a9	Unallowable Employee Benefits	\$ 15,645		
16	m13	Non-Routine Bank Fees	\$ 23,982		
16	m13	Personal Items	\$ 293		
16	m13	Fines & Penalties	\$ 894		
Total Other A&G Adjustments			\$ 40,814	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Whitney Manor Operating Company, LLC			2411	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 709,186	709,186		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 313,741	313,741		
28.	20	5d	Ambulance/Limousine	\$ 12,604	12,604		
29.	20	5f	X-rays, etc	\$ 11,115	11,115		
30.	20	5h	Laboratory	\$ 47,934	47,934		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,056	6,056		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 41,918	41,918		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10B	Unallowable Property and Real Estate Taxes	\$ 666	666		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 8,008	8,008		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.	27	14a	Property Insurance	\$ 910	910		
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 15,777	15,777		
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)				\$ 1,167,915	1,167,915		

*** 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)
20	5i	Cable TV Disallowance(See Attached)	\$ 4,899		
20	5l	Inhalation Therapy Exp>Equip-Minor	\$ 269		
20	5l	Urological & Ostomy Exp>Supplies	\$ 5,457		
20	5l	PEN Exp>Supplies	\$ 4,903		
20	5l	Wound Care Exp>Supplies	\$ 26,329		
20	5l	Other Ancillary Exp>Physician Technical Charges>Adjustments	\$ 61		
Total Other Ancillary Costs			\$ 41,918	\$ -	\$ -

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)
22	Var	Outpatient Disallowance(See Attached)	\$ 1,427		
27	14B	Auto Insurance	\$ 6,581		
Total Other Property Adjustments			\$ 8,008	\$ -	\$ -

Schedule of Other - Indirect 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)
30	IV 8	Medical Records	\$ 144		
30	IV 8	Misc. Income	\$ 215		
30	IV 8	Reversal of PY Legal Fees	\$ 14,118		
30	IV 8	Other Rev>Vending Machines	\$ 1,300		
Total Other Adjustments			\$ 15,777	\$ -	\$ -

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			\$ -	\$ -	\$ -

**Whitney Manor Medicaid 2022
Disallowance Schedule for Cell Phone
9/30/2022**

	<u>Amount</u>	
Total Cell Phone Expense	4,810	TB Linked
Total Allowable Cost(1-200 Beds)	\$ 2,800	
Disallowed Cell phone	<u>\$ 2,010</u>	

**Whitney Manor Medicaid 2021
Disallowance Schedule for Cable TV
9/30/2022**

Total Cable TV Expense	<u>Amount</u> 12,099 TB Linked
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200
Disallowed Cable TV	<u><u>\$ 4,899</u></u>

Whitney Manor

9/30/2022

Outpatient Clinic Disallowance Calculation

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

Housekeeping Salaries and Wages	380,337
Fringe Benefit %	24%
Total HSKP Salaries and Fringes	469,745
Unallowable %	<u>0.50%</u>
Disallowance	<u>2,366</u> Pg. 28 Ln. 2

Housekeeping Supplies	39,545
Unallowable %	<u>0.50%</u>
Disallowance	<u>199</u> Pg. 28 Ln. 26

Repairs and Maintenance	31,475
Heat	28,503
Light & Power	165,252
Water	<u>57,994</u>
Total	283,224
Unallowable %	<u>0.50%</u>
Disallowance	<u>1,427</u> Pg. 29 Ln. 39

Real Estate Taxes	132,154
Unallowable %	<u>0.50%</u>
Disallowance	<u>666</u> Pg. 29 Ln. 37

Property Insurance	180,727
Unallowable %	<u>0.50%</u>
Disallowance	<u>910</u> Pg. 29 Ln. 41

F. Statement of Revenue

Name of Facility Whitney Manor Operating Company, LL(2411		License No.		Report for Year Ended 9/30/2022		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$ 12,721,430	12,721,430					
b. Medicaid Room and Board Contractual Allowance **	\$ (5,178,450)	(5,178,450)					
2. a. Medicaid (<i>All other states</i>)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 5,821,480	5,821,480					
b. Medicare Room and Board Contractual Allowance **	\$ 1,028,500	1,028,500					
4. a. Private-Pay Residents and Other	\$ 3,322,119	3,322,119					
b. Private-Pay Room and Board Contractual Allowance **	\$ (532,292)	(532,292)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$						
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$						
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 634,064	634,064					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (545,812)	(545,812)					
c. Physical Therapy - Non-Medicare	\$ 864,730	864,730					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (770,327)	(770,327)					
4. a. Speech Therapy - Medicare	\$ 175,700	175,700					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (132,271)	(132,271)					
c. Speech Therapy - Non-Medicare	\$ 236,950	236,950					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (189,985)	(189,985)					
5. a. Occupational Therapy - Medicare	\$ 599,950	599,950					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (530,357)	(530,357)					
c. Occupational Therapy - Non-Medicare	\$ 789,200	789,200					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (721,850)	(721,850)					
6. a. Other (<i>Specify</i>) - Medicare	\$ 365,788	365,788					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 36,833	36,833					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 17,995,400	17,995,400					
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>)	\$ 415	415					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (<i>Specify</i>)	\$ 317,635	317,635					
V. Total Other Revenue (1 thru 8)	\$ 318,050	318,050					
VI. Total All Revenue (III +V)	\$ 18,313,450	18,313,450					

* 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 6a	Other Rev>Write-offs-Sequester	\$ (25,206)		
30 II 6a	Other>Medicare A	\$ 390,994		
Total Other Resident Revenue - Medicare		\$ 365,788	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Other Rev>Medicaid	\$ 36,833		
Total Other Resident Revenue		\$ 36,833	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income	N/A	\$ 415		
Total Interest Income			\$ 415	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Medical Records Income(Disallowed on Pg 29a)	\$ 144		
30 IV 8	Other Rev>Misc.(Disallowed on Pg 29a)	\$ 215		
30 IV 8	Other Rev>Vending Machines(Disallowed on 29a)	\$ 1,300		
30 IV 8	Non-Operating (Inc)/Exp(No Related Expense)	\$ 42,091		
30 IV 8	Non-Operating (Inc)/Exp>Prior Year(No Related Expense)	\$ 210,970		
30 IV 8	Reversal of PY Legal Fees(Disallowed on Pg 29a)	\$ 14,118		
30 IV 8	Reversal of PY Dues	\$ 48,797		
Total Other Revenue		\$ 317,635	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	451,522
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,615,955
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	62,997
a. Prepaid Expenses	19,024			
b. Prepaid Expenses>Insurance	43,897			
c. Prepaid Expenses>Computer Software	76			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	108,015
8. Other Current Assets (<i>itemize</i>)			\$	
_____ _____ _____ See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,238,489
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>647,417</u>		\$	466,744
	Accum. Depreciation <u>180,673</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>221,307</u>		\$	100,463
	Accum. Depreciation <u>120,844</u>	Net		
6. Movable Equipment	*Historical Cost <u>258,765</u>		\$	72,970
	Accum. Depreciation <u>185,795</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	34,091
C/R vs F/S NBV	34,091			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	674,268

* 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	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (Itemize) 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	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

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	
33	A12	Accrued Wages & Related-Misc. PH Deduction	\$ (2,539)
33	A12	Accrued Wages & Related-Retirement WH	\$ 380
33	A12	Accrued Wages & Related-Union Dues W/H	\$ 18,032
33	A12	Accrued Wages & Related-Garnishments W/H	\$ (1,106)
33	A12	Accrued Wages & Related-Optional Benefit W/H	\$ 1,554
33	A12	Accrued Wages & Related-Unfunded PR Checks	\$ (6,317)
33	A12	Accrued Wages & Related-Benefit Time	\$ 91,861
33	A12	Other Accrued	\$ 49,093
33	A12	Other Accrued-Accounting Fees	\$ 8,679
33	A12	Other Accrued-Provider Tax	\$ (53,808)
33	A12	Other Accrued-Insurance	\$ (2,128)
33	A12	Other Accrued-RE Taxes	\$ 264,753
33	A12	Other Accrued-Personal Prop Taxes	\$ 11,122
33	A12	Current Debt-Working Capital-Other	\$ 749,587
Total Other Current Liabilities (Itemize)			\$ 1,127,364

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

Page Ref	Line Ref	Description	
Total Other Long-Term Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	2,912,757
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
3. Buildings			*Historical Cost 8,789,940	
Accum. Depreciation 1,648,114			Net	
			\$	7,141,826
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
5. Movable Equipment			*Historical Cost 680,000	
Accum. Depreciation 680,000			Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	7,141,826
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (itemize)			\$	

6. Loans to Owners or Related Parties (itemize)			\$	(3,129)
Name and Address		Amount	Loan Date	
Due To/From Prior Operator		(3,129)	Var	
7. Other Assets (itemize)			\$	13,975
Deferred Financing Costs		27,500		
Deferred Financing Costs>Amortization		(13,525)		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	10,846
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	10,065,429

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,348,840
2. Notes Payable (<i>itemize</i>)				\$	75,047
Resident Funds					83,768
AR Related Payables>Write-offs-Sequester					(8,721)
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>)				\$	164,210
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	790
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	63,572
12. Other Current Liabilities (<i>itemize</i>)				\$	1,127,364
See Schedule					1,127,364
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,779,823

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,779,823	
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>)					\$ 1,301,139
Name and Address of Lender	Amount	Loan Date			
Due To/From Prior Owner, Realty, Related Parties	1,301,139	Various			
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 75,216
Long Term Debt>Capital Lease-Equip		75,216			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 1,376,355
C. Total All Liabilities (Lines A-13 + B-5)					\$ 4,156,178

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

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, I	2411	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	7,141,826
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			\$	7,141,826
B. Net Worth				
1. Owner's Capital			\$	989,431
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,462,810)
6. Gain or Loss for Period			\$	1,240,804
	10/1/2021	thru	9/30/2022	
7. Total Net Worth			\$	(1,232,575)
C. Total Reserves and Net Worth			\$	5,909,251
D. Total Liabilities, Reserves, and Net Worth			\$	10,065,429

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LL	2411	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	4,941,081
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	18,313,450
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	17,072,646
D. Net Income or Deficit			\$	1,240,804
E. Balance			\$	6,181,885
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses per Pg 27 \$17,348,375				
C/R vs F/S Depreciation (275,733)				
Total Expenditures \$17,072,642				
Rounding 4				
2. Other <i>(itemize)</i>				
Prior Year Adjustment				(272,634)
F-3. Total Additions			\$	(272,634)
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			\$	5,909,251
				09/30/22

I. Preparer's/Reviewer's Certification

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	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 Principal	Date Signed 2/10/23		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Albert Mislow		Phone Number 203-288-6230		
Contact Email Address amislow@whitneyrehab.com				