

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Windham Nursing & Rehabilitation LLC	
Address (No. & Street, City, State, Zip Code) 103 North Rd., Windham, CT 06280	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 2445	RHNS	(Specify)	Medicare Provider 07-5258A
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Medicaid Provider Numbers:	CCNH 506932	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)	License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2020	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Windham Nursing & Rehabilitation LLC [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, 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) James Lopez			Printed Name (Owner) Martin Sbriglio	
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 Windham Nursing & Rehabilitation LLC	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 103 North Rd., Windham, CT 06280				
Report Prepared By Ryders Health Management	Phone Number 203-381-1327	Date 11/19/2020		
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 203-381-1327	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Windham Nursing & Rehabilitation LLC	Address (No. & Street, City, State, Zip) 103 North Rd., Windham, CT 06280			
License Numbers: Type of Facility (Check appropriate box(es))	CCNH 2445	RHNS	(Specify)	Medicare Provider No. 07-5258A
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> 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 James Lopez		Nursing Home Administrator's License No.: 001047		
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

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Annual Report of Long-Term Care Facility

CSP-3 Rev. 10/2005

General Information and Questionnaire
Partners/Members

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020	Page of 3 37
Legal Name of Partnership/LLC		Business Address	State(s) and/or Town(s) in Which Registered
Windham Nursing & Rehabilitation, LLC	103 North Rd., Windham, CT 06280	CT	
Name of Partners/Members	Business Address	Title	% Owned
Martin Sbriglio	103 North Rd., Windham, CT 06280	Owner	51
Russell Schwartz	103 North Rd., Windham, CT 06280	Owner	24.5
Bill Thomas	103 North Rd., Windham, CT 06280	Owner	24.5

General Information and Questionnaire

Corporate Owners

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020	Page of 3A 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			

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General Information and Questionnaire
Individual Proprietorship

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020	Page of 3B 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

General Information and Questionnaire

Related Parties*

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020			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			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**			
See Attached		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

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

Douglas Manor
Cost Report 9/30/2020
List of Related Parties
Page 4 Attachment

Name of Related Individual or Company	Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Services Provided	Indicate Where Costs are Included in Annual Report Page #/ Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%				
Ryders Health Management (RHM)	88 Ryders Lane, Suite 208, Stratford, CT 06614	X			Financial and Managerial Support	16/m12	180,572	
Due from Bel-Air Manor	256 New Britain Ave., Newington, CT 06111	X			Loan to Facility	32/D7, 34/B4	16,328	16,328
Due to Lord Chamberlain	7003 Main St., Stratford, CT 06614	X			Loan to Facility	32/D7, 34/B4	3,507	3,507
ValueRx	54 Tuttle Place, Middletown, CT	X			Pharmacy Expenses	20/5a2	138,584	Disallowed

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020	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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total *** 11,580

* 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 Windham Nursing & Rehabilitation	License No. 2445	Report for Year Ended 9/30/2020	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 Yes If "No," explain.
previous period? No

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
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Services Provided by This Firm (*describe fully*)

1 Year End Audit	\$ 13,697
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 13,697

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

Yes No | 15/1d

Legal Services Information

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

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 \$

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

Yes No | 15/1e

Douglas Manor
 Legal Fees
 9/30/2020

Vendor	Description	Amount	Allowable	
			Yes	No
Treasurer, State of CT	Conservatorship	\$ 500.00	\$ 500.00	
American Express		93.34	\$ 93.34	
Murtha Cullina	General Consultation	2,661.64	2,661.64	
Seiger Gfeller Laurie, LLP	Collections	150.00		150.00
DMC Law LLC		502.50	502.50	
Joe D'Agostino	Various Matter	13,787.56	2,000.00	11,787.56
Kainen , Escalera & McHale	General Consultation	756.00	756.00	
Richard Smith	State Marshall	56.64	56.64	
Total		\$ 18,507.68	\$ 6,570.12	\$ 11,937.56

Schedule of Resident Statistics

Name of Facility Windham Nursing & Rehabilitation LLC			License No. 2445				Report for Year Ended 9/30/2020				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					90	90						
A. On last day of PREVIOUS report period	90	90										
B. On last day of THIS report period	90	90							90	90		
2. Number of Residents					83	83						
A. As of midnight of PREVIOUS report period	83	83										
B. As of midnight of THIS report period	70	70							70	70		
3. Total Number of Days Care Provided During Period					1,775	1,775						
A. Medicare	2,329	2,329							554	554		
B. Medicaid (Conn.)	17,403	17,403			13,523	13,523			3,880	3,880		
C. Medicaid (other states)												
D. Private Pay	6,032	6,032			4,447	4,447			1,585	1,585		
E. State SSI for RCH												
F. Other (Specify)	2,808	2,808			2,106	2,106			702	702		
G. Total Care Days During Period (3A thru F)	28,572	28,572			21,851	21,851			6,721	6,721		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	185	185			135	135			50	50		
B. Other Bed Reserve Days	79	79			68	68			11	11		
5. Total Resident Days (3G + 4A + 4B)	28,836	28,836			22,054	22,054			6,782	6,782		

Schedule of Resident Statistics (Cont'd)

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes 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)					

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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	3	52		15				
Per Diem Rate								
a. One bed rm.	Various			435.00				
b. Two bed rms.		262.67		412.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B	3,141	3,141	(Specify)
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	10,965	10,965	
D. Total Physical Therapy Treatments	14,106	14,106	

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	320	320	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	1,150	1,150	
D. Total Speech Therapy Treatments	1,470	1,470	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	3,220	3,220	
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other	11,848	11,848	
D. Total Occupational Therapy Treatments	15,068	15,068	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2020		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)		
A. Salaries and Wages*							
1. Operators/Owners (Complete also Sec. I of Schedule A1)							
2. Administrator(s) (Complete also Sec. III of Schedule A1)	107,902	2,096					
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)							
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	184,114	8,525					
5. Dietary Service							
a. Head Dietitian	28,623	786					
b. Food Service Supervisor	50,862	1,744					
c. Dietary Workers	336,079	19,929					
6. Housekeeping Service							
a. Head Housekeeper							
b. Other Housekeeping Workers	189,605	11,467					
7. Repairs & Maintenance Services							
a. Engineer or Chief of Maintenance	59,011	2,130					
b. Other Maintenance Workers	41,200	2,056					
8. Laundry Service							
a. Supervisor							
b. Other Laundry Workers	83,507	4,808					
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	122,593	2,088					
b. RN							
1. Direct Care	617,931	15,116					
2. Administrative**	154,930	4,038					
c. LPN							
1. Direct Care	1,008,197	31,814					
2. Administrative**							
d. Aides and Attendants	1,197,115	67,234					
e. Physical Therapists							
f. Speech Therapists							
g. Occupational Therapists							
h. Recreation Workers	92,548	4,191					
i. Physicians							
1. Medical Director							
2. Utilization Review							
3. Resident Care***							
j. Dentists							
k. Pharmacists							
l. Podiatrists							
m. Social Workers/Case Management	122,383	5,540					
n. Marketing							
o. Other (Specify) See Attached Schedule							
<i>A-13. Total Salary Expenditures</i>	4,396,600	183,562					

* 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)

Schedule of Other Fees (Page 13)

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

Name of Facility Windham Nursing & Rehabilitation LLC			License No. 2445		Report for Year Ended 9/30/2020			Page 11	of 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										
Martin Sbriglio								Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	2,970	130,000
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

State of Connecticut

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**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
Windham Nursing & Rehabilitation LLC				2445		9/30/2020			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***										
James Lopez	107,902			Non Discriminatory	Administrative	2,096				
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 Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020		Page 13	of 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	4,680	31			
3. Pharmacist	9,105	182			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	268,578	3,581			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	69,500	463			
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) Medical Staff	800	8			
9. Speech Therapist					
a. Resident Care	65,519	874			
b. Other					
10. Occupational Therapist					
a. Resident Care	274,989	3,667			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	10,000	100			
2. Administrative***					
b. LPN					
1. Direct Care	12,413	166			
2. Administrative***					
c. Aides	97,904	1,958			
d. Other					
12. Other (Specify) See Attached Schedule	18,016	120			
B-13 Total Fees Paid in Lieu of Salaries	831,504	11,150			

* 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	License No.	Report for Year Ended		Page	of
	2445	9/30/2020		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
ValueRx, 54 Tuttle Place, Middletown, CT 06457	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
HealthPro, 536 Old Howell Rd., Greenville, SC 29615	PT, ST & OT	<input type="radio"/>	<input checked="" type="radio"/>		
Joseph Alessandro, PO Box 6, Pomfret Center, CT 06259	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Scott Berger, 62 Jacobs Hill Rd., Mansfield, CT 06250	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
Jong Oh, 95 Somerset Dr., Avon, CT 06001	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>		
The Nurse Network, 653 Main St., Plantsville, CT 06479	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Maxim Healthcare, 12558 Collections Center Dr., Chicago, IL 60693	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>		
AAA Nursing Care, 3303 Main St., Stratford, CT 06614	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>		
LTC Management	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
All American Healthcare Services	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Worldwide Staffing	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>		
JP American Staffing & Health Services	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Fastaff	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Dedicated Nursing Assoc	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>		
Celtic Consulting	PDPM Consulting	<input type="radio"/>	<input checked="" type="radio"/>		
Taylor Healthcare	Infection Control Consulting	<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
		9/30/2020		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 219,397	219,397			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$				
4. Social Security (F.I.C.A.)	\$ 378,133	378,133			
5. Health Insurance	\$ 437,602	437,602			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 4,603	4,603			
8. Uniform Allowance	\$ 15,064	15,064			
9. Other (Specify) See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 108,466	108,466			
d. Accounting and Auditing	\$ 13,697	13,697			
e. Legal (Services should be fully described on Page 7)	\$ 18,508	18,508			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 10,886	10,886			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 18,731	18,731			
2. Cellular Phones	\$ 2,902	2,902			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 503,331	503,331			
Subtotal	\$ 1,731,320	1,731,320			

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		1,731,320	1,731,320		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	4,144	4,144		
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	2,185	2,185		
5. Education Expenses Related to Seminars and Conventions	\$	2,020	2,020		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	20	20		
7. Other (<i>Specify</i>) See Attached Schedule	\$	2,654	2,654		
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$	3,251	3,251		
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	3,257	3,257		
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	\$	5,420	5,420		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	7,484	7,484		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
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>)	\$	71,124	71,124		
12. Administrative Management Services**	\$	180,672	180,672		
13. Other (<i>Specify</i>) See Attached Schedule	\$	20,052	20,052		
<i>C-14 Total Administrative & General Expenditures</i>	\$	2,033,602	2,033,602		

* 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)
Meals & Entertainment	\$ 2,654		
Total Other Travel and Entertainment	\$ 2,654	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Adv & Pub Relations	\$ 3,257		
Total Other Advertising	\$ 3,257	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
AHCA	\$ 900		
CAHCF	\$ 6,491		
American Express	\$ 93		
Total Dues	\$ 7,484	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Physician Care - Employees	\$ 12,161		
Bank Charges	\$ 1,419		
Fines & Penalties	\$ 3,262		
Unemployment Tax Management	\$ 1,479		
Salon License	\$ 175		
CLIA Lab Program	\$ 180		
American Express	\$ 20		
Zoom	\$ 46		
Food Service License	\$ 300		
Facility License	\$ 890		
Notary License	\$ 120		
Total Other Administrative and General	\$ 20,052	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Windham Nursing & Rehabilitation LLC	2445	9/30/2020	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 #
Ryders Health Management	180,672	Management Oversight	16/m12

*** 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
	2445	9/30/2020		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 186,870	186,870		
2. Non-Food Supplies	\$ 27,970	27,970		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ _____			
c. Other (Specify) _____	\$ _____			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 214,840	214,840		
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 Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020		Page of 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. \$	8,507	8,507	
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>) (Complete Schedule C-2 att. Page 21)	\$			
c. Other (Specify) Laundry Supplies	\$	7,915	7,915	
3D. Total Laundry Expenditures (3a + b + c)	\$	16,422	16,422	
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
	2445	9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	39,859	39,859		
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)	\$	39,859	39,859		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from ValueRx	\$	138,584	138,584		
b. Medicine Cabinet Drugs	\$	75,910	75,910		
c. Medical and Therapeutic Supplies	\$				
d. Ambulance/Limousine***	\$	12,383	12,383		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	27,027	27,027		
f. X-rays and Related Radiological Procedures***	\$	8,572	8,572		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	30,301	30,301		
i. Recreation	\$	20,986	20,986		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	244,757	244,757		
5M. Total Resident Care Expenditures (5a - 5j)	\$	558,520	558,520		

* 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)
Physician Care - Patients	\$ 2,028		
Medical Supplies	\$ 207,904		
Medical Supplements	\$ 16,686		
Medical Waste	\$ 241		
Medical Equipment	\$ 402		
Medical Equipment - Rental	\$ 3,100		
Medical Supplies - Medicare	\$ (3,135)		
PT Supplies	\$ 17,531		
Total Other Resident Care	\$ 244,757	\$ -	\$ -

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

* 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 Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020			Page 22	of 37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	128,889	128,889			
b. Heat	\$	62,145	62,145			
c. Light & Power	\$	91,483	91,483			
d. Water	\$					
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	11,580	11,580			
f. Other <i>(itemize)</i>	\$	14,200	14,200			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	308,297	308,297			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	196,860	196,860			
c. Non-Movable Equipment	\$	15,300	15,300			
d. Movable Equipment	\$	7,584	7,584			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	219,744	219,744			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	829,000	829,000			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	153,759	153,759			
c. Personal property taxes	\$	15,640	15,640			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	1,218,143	1,218,143			

* 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

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

***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:				
11/30/2019	HVAC Servicing	\$ 1,630		
10/31/2019	HVAC Servicing	\$ 2,109		
11/30/2019	Sprinkler Repairs	\$ 1,128		
11/30/2019	Sprinkler Repairs	\$ 601		
11/30/2019	Sprinkler Repairs	\$ 5,307		
12/31/2019	Sewage Ejectors	\$ 7,272		
12/31/2019	Sewage Ejectors	\$ 5,950		
12/31/2019	Sprinkler Repairs	\$ 5,307		
1/31/2020	Dishwasher Duct	\$ 1,375		
2/29/2020	Dishwasher Duct	\$ 1,731		
3/31/2020	Dishwasher Duct	\$ 1,370		
12/31/2019	Sewage Ejectors	\$ 1,005		
5/31/2020	Septic Repairs	\$ 2,191		
6/30/2020	Septic Repairs	\$ 6,622		
6/30/2020	Septic Repairs	\$ 1,152		
8/31/2020	Septic Repairs	\$ 1,446		
8/31/2020	Septic Repairs	\$ 12,941		
10/31/2019	Pump Motor	\$ 1,975		

Total additions for Non-Movable Equipment	\$ 61,110		\$ -	Attachment Pages 23 24
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	Cost	Useful Life	Depreciation
Additions:				
10/31/2019	TV's	\$ 1,782		
10/31/2019	Pressure Guard Mattresses	\$ 1,405		
1/31/2020	TV w/Mount Arm	1805.87		
1/31/2020	Computers	2499.23		
11/30/2019	Snow Thrower	1281.68		
9/30/2020	TV's	2277.36		
Total additions for Movable Equipment		\$ 11,051	\$ -	*
Deletions:				
Total deletions for Movable Equipment		\$ -	\$ -	**

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Windham Nursing & Rehabilitation LLC			License No. 2445		Report for Year Ended 9/30/2020			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
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:

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

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

Name of Facility Windham Nursing & Rehabilitation LI	License No. 2445	Report for Year Ended 9/30/2020	Page 25	of 37
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11. Property Questionnaire

Part A

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

Yes

No

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

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

Description	Total			
1. Date Land Purchased	05/15/97			
2. Date Structure Completed	12/10/01			
3. If NOT Original Owner, Date of Purchase	05/17/18			
4. Date of Initial Licensure	05/15/97			
5. Total Licensed Bed Capacity	90			
6. Square Footage				
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)	Variable			
b. Date Mortgage Obtained	06/21/18			
c. Interest Rate for the Cost Year	Libort 400-1362 Bas			
d. Term of Mortgage (number of years)	4 Years			
e. Amount of Principal Borrowed	6,179,000			
f. Principal balance outstanding as of 9/30/2020	6,034,520			

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 9/30/2020			Page 26	of 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 9/30/2020			Page 27	of 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)		\$	141,564	141,564		
Interest Expense & Finance Charges						
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	141,564	141,564		
14. Insurance						
a. Insurance on Property (buildings only)		\$	25,284	25,284		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	41,883	41,883		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$				
14d. Total Insurance Expenditures (14a + b + c)		\$	67,168	67,168		
15. Total All Expenditures (A-13 thru C-14)		\$	9,826,519	9,826,519		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.		CCNH	RHNS	28 37
			Item Description	Total Amount of Decrease		
Page 10 - Salaries and Wages						
1.			Outpatient Service Costs	\$		
2.			Salaries not related to Resident Care	\$		
3.			Occupational Therapy	\$		
4.			Other - See attached Schedule	\$		
Page 13 - Professional Fees						
5.			Resident Care Physicians **	\$		
6.	13	B10a	Occupational Therapy	\$	274,989	274,989
7.			Other - See attached Schedule	\$		
Pages 15 & 16 - Administrative and General						
8.			Discriminatory Benefits	\$		
9.	15	1c	Bad Debts	\$	108,466	108,466
10.			Accounting	\$		
10a.			Legal	\$		
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.	16	17	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$	2,654	2,654
17.			Automobile Expense (e.g. personal use)	\$		
18.	16	m3	Unallowable Advertising *	\$	3,257	3,257
19.			Income Tax / Corporate Business Tax	\$		
20.			Fund Raising / Contributions	\$		
21.			Unallowable Management Fees	\$		
22.			Barber and Beauty	\$		
23.			Other - See attached Schedule	\$	3,262	3,262
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)			\$	392,628	392,628	

* 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	Fines & Penalites	\$ 3,262		
Total Other A&G Adjustments			\$ 3,262	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of	
Windham Nursing & Rehabilitation LLC			2445	9/30/2020		29 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 392,628	392,628		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 138,584	138,584		
28.	20	5d	Ambulance/Limousine	\$ 12,383	12,383		
29.	20	5f	X-rays, etc	\$ 8,572	8,572		
30.	20	5h	Laboratory	\$ 30,301	30,301		
31.			Medical Supplies	\$			
32.	20	500	Oxygen (non emergency)	\$ 27,027	27,027		
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	\$			
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)				\$ 609,495	609,495		

*** 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

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30	of 37
		Item	Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,462,969	7,462,969				
b. Medicaid Room and Board Contractual Allowance **	\$ (2,708,842)	(2,708,842)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,294,267	1,294,267				
b. Medicare Room and Board Contractual Allowance **	\$ 408,371	408,371				
4. a. Private-Pay Residents and Other	\$ 3,079,708	3,079,708				
b. Private-Pay Room and Board Contractual Allowance **	\$ (242,288)	(242,288)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 164,630	164,630				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (164,630)	(164,630)				
c. Prescription Drugs - Non-Medicare	\$ 49,132	49,132				
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	\$ 145,080	145,080				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (145,080)	(145,080)				
c. Physical Therapy - Non-Medicare	\$ 391,060	391,060				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 38,504	38,504				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (38,504)	(38,504)				
c. Speech Therapy - Non-Medicare	\$ 74,422	74,422				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 157,088	157,088				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (157,088)	(157,088)				
c. Occupational Therapy - Non-Medicare	\$ 270,013	270,013				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 0	0				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 5,914	5,914				
III. Total Resident Revenue (Section I. thru Section II.)		\$ 10,084,724	10,084,724			
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>)	\$					
V. Total Other Revenue (1 thru 8)		\$				
VI. Total All Revenue (III +V)		\$ 10,084,724	10,084,724			

* 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)
	Oxygen - Medicare	\$ 5,622		
	X-Ray - Medicare	\$ 9,042		
	Lab - Medicare	\$ 22,333		
	Contractuals - Medicare	\$ (36,996)		
Total Other Resident Revenue - Medicare		\$ 0	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
	Oxygen - Managed Care	\$ 138		
	X-Ray - Managed Care	\$ 210		
	Remedy Shared Savings	\$ 4,884		
	Lab - Managed Care	\$ 682		
Total Other Resident Revenue		\$ 5,914	\$ -	\$ -

Interest Income**Account**

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

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page of
Windham Nursing & Rehabilitation LL	2445	9/30/2020	31 37
Account			Amount
Assets			
A. Current Assets			
1. Cash (<i>on hand and in banks</i>)			\$ 1,890,651
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$ 2,268,773
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$
4. Inventories			\$
5. Prepaid Expenses			\$ 839,237
a. Prepaid Expenses			116,439
b. Prepaid Insurance			34,227
c. _____			
d. See Schedule			688,570
6. Interest Receivable			\$
7. Medicare Final Settlement Receivable			\$
8. Other Current Assets (<i>itemize</i>)			\$ (847,707)
Medicaid Advances			(31,000)
Loans & Exchanges			(828,050)
Refunds			11,343
See Schedule			
A-9. Total Current Assets (Lines A1 thru 8)			\$ 4,150,954
B. Fixed Assets			
1. Land			\$
2. Land Improvements	*Historical Cost	_____	\$
	Accum. Depreciation	Net	
3. Buildings	*Historical Cost	326,918	\$ 116,926
	Accum. Depreciation	209,992	
4. Leasehold Improvements	*Historical Cost	_____	\$
	Accum. Depreciation	Net	
5. Non-Movable Equipment	*Historical Cost	451,428	\$ 360,624
	Accum. Depreciation	90,803	
6. Movable Equipment	*Historical Cost	650,455	\$ 497,214
	Accum. Depreciation	153,241	
7. Motor Vehicles	*Historical Cost	_____	\$
	Accum. Depreciation	Net	
8. Minor Equipment-Not Depreciable			\$
9. Other Fixed Assets (<i>itemize</i>)			\$
See Schedule			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$ 974,764

* 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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LL	2445	9/30/2020	32	37
Account				Amount
Total Brought Forward:				\$ 5,125,718
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				\$
2. Land Improvements	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
3. Buildings	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
4. Non-Movable Equipment	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
5. Movable Equipment	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
6. Motor Vehicles	*Historical Cost	_____	Net	\$
	Accum. Depreciation			
7. Minor Equipment-Not Depreciable				\$
C-8 Total Leasehold or Like Properties (C1 thru 7)				\$
D. Investment and Other Assets				
1. Deferred Deposits				\$
2. Escrow Deposits				\$
3. Organization Expense	*Historical Cost	325,000		
	Accum. Depreciation		Net	\$ 325,000
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care (<i>itemize</i>)				\$
6. Loans to Owners or Related Parties (<i>itemize</i>)				\$
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)				\$ 16,328
Due from Bel-Air Manor	16,328			
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 341,328
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 5,467,046

* 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										
Windham Nursing & Rehabilitation LLC	2445	9/30/2020	33	37										
Account				Amount										
Liabilities														
A. Current Liabilities														
1. Trade Accounts Payable				\$ 579,207										
2. Notes Payable (<i>itemize</i>)				\$ 1,086,967										
Note Payable - HealthPro				308,467										
PPP Loan				778,500										
See Schedule														
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Name of Lender</th> <th style="text-align: left;">Purpose</th> <th style="text-align: left;">Amount</th> <th style="text-align: left;">Date Due</th> <th></th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>					Name of Lender	Purpose	Amount	Date Due						
Name of Lender	Purpose	Amount	Date Due											
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 126,835										
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$										
6. Accrued Payroll Taxes Payable				\$										
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>)				\$ 747,187										
Aflac - Individual				8,903 Accrued PTO 127,972										
Patient Fund				41,316 Property Tax Payable (60,979)										
Accrued Expenses				14,213										
Accrued User Fee				615,762 See Schedule										
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 2,540,195										

* 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 Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,540,195	
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>)			\$	2,887,224
Due to/from Officers	50,000			
Due to M. Sbriglio, CEO	50			
Due to Lord Chamberlain	3,507			
See Schedule	2,833,667			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$	2,887,224
C. Total All Liabilities (Lines A-13 + B-5)			\$	5,427,419

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

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LL	2445	9/30/2020	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				\$
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)				\$
4. Reserve for leasehold real properties on which fair rental value is based				\$
5. Reserve for funds set aside as donor restricted				\$
6. Total Reserves				\$
B. Net Worth				
1. Owner's Capital				\$
2. Capital Stock				\$
3. Paid-in Surplus				\$
4. Treasury Stock				\$
5. Cumulated Earnings				\$ (218,578)
6. Gain or Loss for Period		10/1/2019	thru	9/30/2020
				\$ 258,204
7. Total Net Worth				\$ 39,626
C. Total Reserves and Net Worth				\$ 39,626
D. Total Liabilities, Reserves, and Net Worth				\$ 5,467,046

H. Changes in Total Net Worth

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020	Page 36	of 37
Account		Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019		\$		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)		\$		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)		\$		
D. Net Income or Deficit		\$		
E. Balance		\$		
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
2. Other (<i>itemize</i>)				
F-3. Total Additions		\$		
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)		\$		
Name and Address (No., City, State, Zip)	Title	Amount		
2. Other Withdrawals (<i>Specify</i>)		\$		
Purpose	Amount			
3. Total Deductions		\$		
H. Balance at End of Period	09/30/20	\$		

I. Preparer's/Reviewer's Certification

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2020	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

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.

Signature of Preparer	Title	Date Signed
Printed Name of Preparer		
Ryders Health Management		
Address	Phone Number	
88 Ryders Lane, Stratford, CT 06614	203-381-1327	
Contacted Person Regarding Additional Information Needed Regarding This Report	Phone Number	
Elizabeth Maglio	203-381-1327	
Contact Email Address		
emaglio@rydershealth.com		