

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed) Windham Nursing & Rehabilitation LLC	
Address (No. & Street, City, State, Zip Code) 103 North Road, Windham, CT 06280	
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 10/1/2018	Report for Year Ending 9/30/2019

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) Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2019	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 Windham Nursing & Rehabilitation LLC [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, 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)

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 Windham Nursing & Rehabilitation LLC		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 103 North Road, Windham, CT 06280				
Report Prepared By Ryders Health Management		Phone Number 203-381-1327	Date 2/5/2020	
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 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Windham Nursing & Rehabilitation LLC		Address (No. & Street, City, State, Zip) 103 North Road, Windham, CT 06280		
License Numbers:	CCNH 2445	RHNS (Specify)	Medicare Provider No. 07-5258A	
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 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.:	N/A	

**General Information and Questionnaire
Related Parties***

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2019	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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 9/30/2019
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	180,672	180,672
Due from Bel-Air Manor	256 New Britain Ave., Newington, CT 06111		X		Loan to Facility	32/D7, 34/B4	11,710	11,710
Due from Cheshire House	3396 East Main St., Waterbury, CT 06705		X		Loan to Facility	32/D7, 34/B4	166,863	166,863
Due from Greentree Manor	4 Greentree Drive, Waterford, CT 06385		X		Loan to Facility	32/D7, 34/B4	107,941	107,941
Due from Lord Chamberlain	7003 Main St., Stratford, CT 06614		X		Loan to Facility	32/D7, 34/B4	210,102	210,102
Due from Mystic Healthcare	475 Hight St., Mystic, CT 06355		X		Loan to Facility	32/D7, 34/B4	187,441	187,441
Due from Ryders Health Management	88 Ryders Lane, Suite 208, Stratford, CT 06614		X		Loan to Facility	32/D7, 34/B4	79,000	79,000
ValueRx	54 Tuttle Place, Middletown, CT		X		Pharmacy Expenses	20/5a2	166,519	Disallowed
ValueRx	54 Tuttle Place, Middletown, CT		X		House Drugs	20/5b	63,271	63,271
Due to Aaron Manor	3 South Wig Hill Road, Chester, CT 06412		X		Loan from Facility	34/B4	80,983	80,983

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2019	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 (<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? <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 Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Windham Nursing & Rehabilitation LLC		2445		9/30/2019			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease		Amount Claimed
	Yes	No						
LEAF	<input type="radio"/>	<input checked="" type="radio"/>	Copiers	05/17/19	60 Months			7,257
BBI Technologies	<input type="radio"/>	<input checked="" type="radio"/>	Copiers					4,160
	<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"/>						
							Total ***	11,416

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* 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 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 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	\$ 43,347
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 43,347

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
 9/30/2019

Vendor	Description	Amount	Allowable	
			Yes	No
Treasurer, State of CT	Conservatorship	\$ 1,750.00		\$ 1,750.00
Musillo Unkenholt	Immigration Work	6,435.00	\$ 6,435.00	
Murtha Cullina	General Consultation	112,607.00	112,607.00	
Seiger Gfeller Laurie, LLP	Collections	2,405.09		2,405.09
Jackson Lewis	General Consultation	121.90	121.90	
Joe D'Agostino	Various Matter	18,023.57		18,023.57
Kainen , Escalera & McHale	General Consultation	540.00	540.00	
Richard Smith	State Marshall	316.64		316.64
Total		\$ 142,199.20	\$ 119,703.90	\$ 22,495.30

Schedule of Resident Statistics

Name of Facility Windham Nursing & Rehabilitation LLC			License No. 2445		Report for Year Ended 9/30/2019				Page 8	of 37		
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	90	90			90	90			90	90		
B. On last day of THIS report period	90	90			90	90			90	90		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	77	77			77	77			83	83		
B. As of midnight of THIS report period	83	83			83	83			83	83		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,436	2,436			1,900	1,900			536	536		
B. Medicaid (Conn.)	18,197	18,197			13,183	13,183			5,014	5,014		
C. Medicaid (other states)												
D. Private Pay	5,568	5,568			3,937	3,937			1,631	1,631		
E. State SSI for RCH												
F. Other (Specify) Managed Care	2,903	2,903			2,356	2,356			547	547		
G. Total Care Days During Period (3A thru F)	29,104	29,104			21,376	21,376			7,728	7,728		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	170	170			152	152			18	18		
B. Other Bed Reserve Days	113	113			65	65			48	48		
5. Total Resident Days (3G + 4A + 4B)	29,387	29,387			21,593	21,593			7,794	7,794		

Schedule of Resident Statistics (Cont'd)

Name of Facility Windham Nursing & Rehabilitation LLC		License No. 2445		Report for Year Ended 9/30/2019			Page 9		of 37				
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	2		57			24							
Per Diem Rate													
a. One bed rm.	RUGS		261.75			\$435 - \$412							
b. Two bed rms.													
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								2,993	2,993				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								13,779	13,779				
D. Total Physical Therapy Treatments								16,772	16,772				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								724	724				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								868	868				
D. Total Speech Therapy Treatments								1,592	1,592				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								3,947	3,947				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								14,612	14,612				
D. Total Occupational Therapy Treatments								18,559	18,559				

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Windham Nursing & Rehabilitation LLC	2445	9/30/2019	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)	111,406	2,119				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	237,273	11,589				
5. Dietary Service						
a. Head Dietitian	36,958	554				
b. Food Service Supervisor	59,795	2,154				
c. Dietary Workers	348,898	21,014				
6. Housekeeping Service						
a. Head Housekeeper	1,823	133				
b. Other Housekeeping Workers	199,042	12,365				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	50,024	2,010				
b. Other Maintenance Workers	42,013	2,409				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	102,885	6,264				
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	161,062	3,153				
b. RN						
1. Direct Care	742,527	17,313				
2. Administrative**	166,493	4,639				
c. LPN						
1. Direct Care	960,294	31,146				
2. Administrative**						
d. Aides and Attendants	1,156,592	69,526				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	93,070	4,468				
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	98,510	3,614				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	627	45				
A-13. Total Salary Expenditures	4,569,293	194,514				

* 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
Medical Records Wages	\$ 627	45				
Total	\$ 627	45	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Patricia King - Nurse Monitor - Disallowed	\$ 28,485					
Managed Care Consulting	\$ 833					
MDS Consulting	\$ 162					
Nutritional Consulting	\$ 300					
Total	\$ 29,779	-	\$ -	-	\$ -	-

**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
Windham Nursing & Rehabilitation LLC				2445	9/30/2019				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Martin Sbriglio								Ryders Health Management	2,284	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.

**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	9/30/2019			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	111,406			Non Discriminatory	Administrative	2,119	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		
Windham Nursing & Rehabilitation LLC	2445	9/30/2019	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	1,170					
3. Pharmacist	10,305					
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	296,842					
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	69,800					
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	600	6				
9. Speech Therapist						
a. Resident Care	52,504					
b. Other						
10. Occupational Therapist						
a. Resident Care	335,527					
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	30,432					
2. Administrative***						
b. LPN						
1. Direct Care	54,413					
2. Administrative***						
c. Aides	55,087					
d. Other						
12. Other (Specify) See Attached Schedule	29,779					
B-13 Total Fees Paid in Lieu of Salaries	936,459	6				

* 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 Windham Nursing & Rehabilitation LLC		License No. 2445		Report for Year Ended 9/30/2019	Page 14	of 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 Bpx 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"/>			
		<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
Windham Nursing & Rehabilitation LLC	2445	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 203,019	203,019		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 459,886	459,886		
5. Health Insurance	\$ 580,176	580,176		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$ 15,440	15,440		
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 97,243	97,243		
d. Accounting and Auditing	\$ 43,347	43,347		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 142,199	142,199		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 9,820	9,820		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 22,919	22,919		
2. Cellular Phones	\$ 2,875	2,875		
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*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 513,750	513,750		
Subtotal	\$ 2,090,674	2,090,674		

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

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended		Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2019		16	37
Item	Total	CCNH	RHNS	(Specify)	
<i>Subtotals Brought Forward:</i>	2,090,674	2,090,674			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 4,905	4,905			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 3,102	3,102			
5. Education Expenses Related to Seminars and Conventions	\$ 6,857	6,857			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 20	20			
7. Other (<i>Specify</i>) See Attached Schedule	\$ 1,054	1,054			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 4,919	4,919			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 18,704	18,704			
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	\$ 8,263	8,263			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 6,351	6,351			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 300	300			
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>)	\$ 70,281	70,281			
12. Administrative Management Services**	\$ 180,672	180,672			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 61,861	61,861			
<i>C-14 Total Administrative & General Expenditures</i>	\$ 2,457,963	2,457,963			

* 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	\$ 1,054		
Total Other Travel and Entertainment	\$ 1,054	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Adv & Pub Rel Donations	\$ 18,704		
Total Other Advertising	\$ 18,704	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 6,287		
American Express	\$ 63		
Total Dues	\$ 6,351	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Fees & License	\$ 7,224		
Charitable Donations	\$ 56		
Physician Care - Employees	\$ 28,163		
Bank Charges	\$ 1,687		
Fines & Penalties	\$ 23,253		
Unemployment Tax Management	\$ 1,479		
Total Other Administrative and General	\$ 61,861	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Windham Nursing & Rehabilitation LLC	2445	9/30/2019	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
Windham Nursing & Rehabilitation LLC		2445	9/30/2019	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 175,613	175,613		
2.	Non-Food Supplies	\$ 25,348	25,348		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
c. Other (Specify) _____					
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 200,961	200,961		
2E. Dietary Questionnaire					
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 9/30/2019		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. \$	6,260	6,260		
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)		\$				
c. Other (Specify) Laundry Supplies		\$	5,403	5,403		
3D. Total Laundry Expenditures (3a + b + c)		\$	11,663	11,663		
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
Windham Nursing & Rehabilitation LLC		2445	9/30/2019		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. \$	35,612	35,612		
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)	\$	35,612	35,612		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	166,519	166,519		
b.	Medicine Cabinet Drugs	\$	63,271	63,271		
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$	27,879	27,879		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	32,812	32,812		
f.	X-rays and Related Radiological Procedures***	\$	13,439	13,439		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	33,741	33,741		
i.	Recreation	\$	19,319	19,319		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	227,237	227,237		
5M.	Total Resident Care Expenditures (5a - 5j)	\$	584,217	584,217		

* 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	\$ 6,507		
Medical Supplies	\$ 174,993		
Medical Supplements	\$ 18,291		
Medical Equipment	\$ 3,180		
Medical Equipment - Rental	\$ 9,664		
Medical Supplies - Medicare	\$ (3,728)		
Therapy Equipment	\$ 357		
PT Supplies	\$ 17,973		
Total Other Resident Care	\$ 227,237	\$ -	\$ -

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

Name of Facility Windham Nursing & Rehabilitation LLC			License No. 2445	Report for Year Ended 9/30/2019	Page of 21 37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADP		<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	21,830			16	m11
Point Click Care		<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Support	20,495			16	m11
Willimantic Waste Paper		<input type="radio"/>	<input checked="" type="radio"/>		Garbage Removal	21,292			22	6a
Bob's Lawn & Yard Service		<input type="radio"/>	<input checked="" type="radio"/>		Snow Removal & Landscaping	40,360			22	6a
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 173,458	173,458				
b. Heat	\$ 79,355	79,355				
c. Light & Power	\$ 95,680	95,680				
d. Water	\$					
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 11,416	11,416				
f. Other (<i>itemize</i>)	\$ 19,292	19,292				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 379,201	379,201				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 10,041	10,041				
c. Non-Movable Equipment	\$ 70,763	70,763				
d. Movable Equipment	\$ 126,908	126,908				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 207,712	207,712				
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	\$ 624,000	624,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 123,088	123,088				
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 954,799	954,799				

* 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)
Environmental Consulting - CHOW	\$ 19,292		
Total Other Repairs and Maintenance	\$ 19,292	\$ -	\$ -

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:				
10/1/2018	Main Entrance Sign Plantings	\$ 3,084		
10/1/2018	Painting	7,338		
10/1/2018	Painting	6,636		
10/1/2018	Wall Guards	28,183		
10/1/2018	Painting	6,221		
6/1/2019	Painting	5,300		
11/1/2018	Painting	4,254		
11/1/2018	Flooring	1,582		
11/1/2018	Painting	1,276		
11/1/2018	Painting	3,403		
11/1/2018	Painting	1,702		
11/1/2018	Painting	1,702		
11/1/2018	Painting	1,702		
12/1/2018	Painting	170		
12/1/2018	Inspection Services	1,329		
11/1/2018	Wall Protection	17,016		
11/1/2018	Bathroom Remodel	45,000		
4/4/2019	Roof Repairs	16,450		
5/1/2019	Wall Protection	1,537		
6/1/2019	Landscaping	1,200		
2/1/2019	Door	1,981		
Total additions for Building Improvement		\$ 157,066		\$ - *
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:				
10/1/2018	Boiler Replacement	\$ 16,665		
10/1/2018	Outside Lighting	\$ 11,250		
10/1/2018	Water Heater	\$ 20,707		
11/1/2018	Cameras	\$ 1,886		
1/1/2019	Boiler Replacement	\$ 16,665		

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Windham Nursing & Rehabilitation LLC			2445		9/30/2019			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
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.

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

Name of Facility Windham Nursing & Rehabilitation LI	License No. 2445	Report for Year Ended 9/30/2019	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		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
1. Financing				4th Mortgage
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 basi			
d. Term of Mortgage (number of years)	4 Years			
e. Amount of Principal Borrowed	6,179,000			
f. Principal balance outstanding as of 9/30/2019				
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
Windham Nursing & Rehabilitation L		2445	9/30/2019			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
Windham Nursing & Rehabilitation		2445		9/30/2019			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) Interest Expense				\$	12,796	12,796		
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	12,796	12,796		
14. Insurance								
a. Insurance on Property (buildings only)				\$	18,096	18,096		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	67,296	67,296		
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	85,392	85,392		
15. Total All Expenditures (A-13 thru C-14)				\$	10,228,355	10,228,355		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LLC				2445	9/30/2019	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10	Occupational Therapy	\$ 335,527	335,527		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 97,243	97,243		
10.			Accounting	\$			
10a.			Legal	\$ 22,495	22,495		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 18,704	18,704		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 24,607	24,607		
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)				\$ 498,576	498,576		

* 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	17	Meals & Entertainment	\$ 1,054		
16	m8a	Chamber of Commerce	\$ 300		
16	m13	Fines & Penalties	\$ 23,253		
Total Other A&G Adjustments			\$ 24,607	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LLC				2445	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 498,576	498,576		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 166,519	166,519		
28.	20	5d	Ambulance/Limousine	\$ 27,879	27,879		
29.	20	5f	X-rays, etc	\$ 13,439	13,439		
30.	20	5h	Laboratory	\$ 33,741	33,741		
31.			Medical Supplies	\$			
32.	20	500	Oxygen (non emergency)	\$ 32,812	32,812		
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)				\$ 772,966	772,966		

*** 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.

Total Other Adjustments			\$	-	\$	-	\$	-

Schedule of Other - Miscellaneous Administrative Adjustments

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

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

Schedule of Unallowable Building Interest

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2019		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 7,479,287	7,479,287			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,895,562)	(2,895,562)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 820,059	820,059			
b. Medicare Room and Board Contractual Allowance **	\$ 542,938	542,938			
4. a. Private-Pay Residents and Other	\$ 3,472,823	3,472,823			
b. Private-Pay Room and Board Contractual Allowance **	\$ (82,370)	(82,370)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 155,727	155,727			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (155,727)	(155,727)			
c. Prescription Drugs - Non-Medicare	\$ 53,984	53,984			
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	\$ 347,330	347,330			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (347,330)	(347,330)			
c. Physical Therapy - Non-Medicare	\$ 165,580	165,580			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 51,375	51,375			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (51,375)	(51,375)			
c. Speech Therapy - Non-Medicare	\$ 63,792	63,792			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 382,877	382,877			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (382,877)	(382,877)			
c. Occupational Therapy - Non-Medicare	\$ 194,352	194,352			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (0)	(0)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 1,975	1,975			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,816,858	9,816,858			
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>)	\$ 12	12			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$				
V. Total Other Revenue (1 thru 8)	\$ 12	12			
VI. Total All Revenue (III +V)	\$ 9,816,870	9,816,870			

* 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	\$ 8,324		
	X-Ray - Medicare	\$ 9,370		
	Lab - Medicare	\$ 26,738		
	Contractuals	\$ (44,432)		
	Total Other Resident Revenue - Medicare	\$ (0)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
	Oxygen - Medicaid	\$ 164		
	Oxygen - Managed Care	\$ 436		
	X-Ray - Managed Care	\$ 70		
	Lab - Medicaid	\$ 102		
	Lab - Private Insurance	\$ (59)		
	Lab - Manged Care	\$ 1,261		
	Total Other Resident Revenue	\$ 1,975	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income		\$ 12		
	Total Interest Income		\$ 12	\$ -	\$ -

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	9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	684,674
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,285,984
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	(17,752)
a. Prepaid Expenses	(35,436)			
b. Prepaid Insurance	17,684			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	665,630
Loans & Exchanges	(41,371)			
Refunds	18,431			
Exchange	13,570			
See Schedule	675,000			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,618,536
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>305,918</u>		\$	292,786
	Accum. Depreciation <u>13,132</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>390,318</u>		\$	314,814
	Accum. Depreciation <u>75,503</u>	Net		
6. Movable Equipment	*Historical Cost <u>639,403</u>		\$	493,747
	Accum. Depreciation <u>145,657</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	988
Work in Progress	988			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,102,334

* 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 (itemized) Page 31 Line A8

Page Ref	Line Ref	Description	
		Bed Purchase	\$ 675,000
Total Other Current Assets (Itemize)			\$ 675,000

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	
		Due from Bel-Air Manor	\$ 11,710
		Due from Cheshire House	\$ 166,863
		Due from Greentree Manor	\$ 107,941
		Due from Lord Chamberlain	\$ 210,102
		Due from Mystic Manor	\$ 187,441
		Due from Ryders Health Management	\$ 79,000
Total Other Assets			\$ 763,057

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	
Total Other Current Liabilities (Itemize)			\$ -

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

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

Annual Report of Long-Term Care Facility

CSP-32 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility Windham Nursing & Rehabilitation LL	License No. 2445	Report for Year Ended 9/30/2019	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	3,720,870
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 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>)			\$	763,057

See Schedule				763,057
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,088,057
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,808,927

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

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LLC		2445	9/30/2019	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,048,962
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	127,997
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>)				\$	819,780
AFLAC - Individual		286	Accrued PTO	94,205	
Patient Fund		27,991	Property Tax Payable	(30,936)	
Accrued Expenses		39,855	AFLAC - Group	7,122	
Accrued User Fee		681,258	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,996,739

* 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 9/30/2019	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,996,739	
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>)				\$
Due to Officers		50,050	3,017,998	
Due to Aaron Manor		80,983		
Due to DM Realty		2,886,965		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 3,017,998
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,014,737

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	9/30/2019	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			\$	205,673
6. Gain or Loss for Period	10/1/2018	thru 9/30/2019	\$	(411,483)
7. Total Net Worth			\$	(205,810)
C. Total Reserves and Net Worth			\$	(205,810)
D. Total Liabilities, Reserves, and Net Worth			\$	4,808,927

H. Changes in Total Net Worth

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2019	Page 36	of 37	
Account			Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2018			\$		
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 <i>(No., City, State, Zip)</i>		Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$		
Purpose		Amount			
3. Total Deductions			\$		
H. Balance at End of Period			\$		
			09/30/19		

I. Preparer's/Reviewer's Certification

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2019	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Ryders Health Management				
Address Address			Phone Number	
88 Ryders Land, 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				