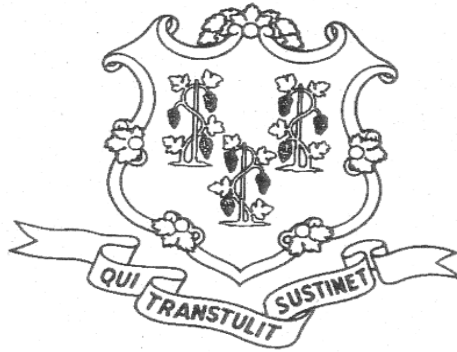


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

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 Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 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 9/30/2022	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Windham Nursing & Rehabilitation LLC [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Windham Nursing & Rehabilitation LLC		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 103 North Rd., Windham, CT 06280				
Report Prepared By Ryders Health Management		Phone Number 203-381-1327	Date 1/5/2023	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (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 9/30/2022	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:	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.				
<b>Administrator</b>				
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 Corporate Owners

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2022	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address		State(s) in Which Incorporated	
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				





**General Information and Questionnaire  
Related Parties\***

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2022	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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.

## General Information and Questionnaire

### Basis for Allocation of Costs

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2022	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

### General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Windham Nursing & Rehabilitation LLC		2445		9/30/2022			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"/>	Copies			7,909	7,909	
BBI Technologies	<input type="radio"/>	<input checked="" type="radio"/>	Copies			3,821	3,821	
	<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"/>						
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							11,730	

\* 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 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 CJLC Consulting, LLC	225 Pitkin Street, East Hartford, CT 06108
2 Marcum LLP	555 Long Wharf Drive, New Haven, CT 06511
3	
4	

Services Provided by This Firm (*describe fully*)

1 Tax Returns, Year end financial statement review, consulting	\$	6,656
2 Financials Statement Review	\$	5,038
3	\$	
4	\$	
		<b>Charge for Services Provided</b>
		\$ 11,693

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	Telephone Number
1 See Attached	
2	
3	
4	
5	

Address (*No. & Street, City, State, Zip Code*)

1  
2  
3  
4  
5

Services Provided by This Firm (*describe fully*)

1	\$	
2	\$	
3	\$	
4	\$	
5	\$	
		<b>Charge for Services Provided</b>
		\$

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, Line 1e

### Schedule of Resident Statistics

Name of Facility Windham Nursing & Rehabilitation LLC		License No. 2445			Report for Year Ended 9/30/2022				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	90	90			90	90							
B. On last day of THIS report period	90	90							90	90			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	75	75			75	75							
B. As of midnight of THIS report period	82	82							82	82			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,841	1,841			1,432	1,432			409	409			
B. Medicaid (Conn.)	17,785	17,785			13,309	13,309			4,476	4,476			
C. Medicaid (other states)													
D. Private Pay	6,253	6,253			4,434	4,434			1,819	1,819			
E. State SSI for RCH													
F. Other (Specify) Managed Care	2,667	2,667			2,066	2,066			601	601			
G. Total Care Days During Period (3A thru F)	28,546	28,546			21,241	21,241			7,305	7,305			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	156	156			118	118			38	38			
B. Other Bed Reserve Days	62	62			52	52			10	10			
5. <b>Total Resident Days (3G + 4A + 4B)</b>	28,764	28,764			21,411	21,411			7,353	7,353			

**Annual Report of Long-Term Care Facility**

CSP-9 Rev. 9/2002

**Schedule of Resident Statistics (Cont'd)**

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2022	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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	6	51		25				
Per Diem Rate								
a. One bed rm.	Various	307.88		\$435/\$432				
b. Two bed rms.				412.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,955	2,955		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	7,207	7,207		
D. <b>Total Physical Therapy Treatments</b>	10,162	10,162		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	659	659		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	605	605		
D. <b>Total Speech Therapy Treatments</b>	1,264	1,264		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	3,269	3,269		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	7,884	7,884		
D. <b>Total Occupational Therapy Treatments</b>	11,153	11,153		

**Annual Report of Long-Term Care Facility**

CSP-10 Rev. 9/2002

**Report of Expenditures - Salaries & Wages**

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2022	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	114,698	2,003				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	199,986	9,078				
5. Dietary Service						
a. Head Dietitian	30,012	822				
b. Food Service Supervisor	65,601	2,199				
c. Dietary Workers	348,217	18,666				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	195,924	11,079				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	69,733	2,232				
b. Other Maintenance Workers	41,966	2,050				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	104,078	5,505				
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	124,415	2,213				
b. RN						
1. Direct Care	751,191	19,247				
2. Administrative**						
c. LPN						
1. Direct Care	998,451	28,882				
2. Administrative**						
d. Aides and Attendants	1,272,365	59,764				
e. Physical Therapists	140,978	3,271				
f. Speech Therapists	28,493	478				
g. Occupational Therapists	93,978	2,247				
h. Recreation Workers	91,207	4,224				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	130,856	4,056				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	4,802,148	178,014				

\* 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 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	9/30/2022				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Martin Sbriglio								Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	3,652	245,192
<b>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).</b>										

\* 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	9/30/2022			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section III - Administrators***</b>										
James Lopez	114,698			Non Discriminatory	Administrative	2,003	A2			
<b>Section IV - Assistant Administrators</b>										

\*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	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	4,209					
2. Dentist	4,680					
3. Pharmacist	7,842					
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	80,927					
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	60,000					
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	100					
9. Speech Therapist						
a. Resident Care	12,979					
b. Other						
10. Occupational Therapist						
a. Resident Care	68,714					
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	152,365	1,255				
2. Administrative***						
b. LPN						
1. Direct Care	333,292	4,213				
2. Administrative***						
c. Aides	357,808	7,869				
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,082,915</b>	<b>13,337</b>				

\* 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 9/30/2022	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		
Joseph Alessandro, PO Box 6, Pomfret Center, CT 06259	Medical Director, Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>			
Scot 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"/>			
		<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	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 135,754	135,754		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 418,203	418,203		
5. Health Insurance	\$ 285,305	285,305		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 3,625	3,625		
8. Uniform Allowance	\$ 14,079	14,079		
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*	\$ 117,001	117,001		
d. Accounting and Auditing	\$ 11,693	11,693		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 14,220	14,220		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 16,852	16,852		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 20,738	20,738		
2. Cellular Phones	\$ 2,440	2,440		
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	\$ 520,393	520,393		
<b>Subtotal</b>	\$ 1,560,301	1,560,301		

\* 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	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>	1,560,301	1,560,301			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 5,766	5,766			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 2,270	2,270			
5. Education Expenses Related to Seminars and Conventions	\$ 27,522	27,522			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 23	23			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$ 1,700	1,700			
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 19,561	19,561			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 5,841	5,841			
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	\$ 4,929	4,929			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 5,717	5,717			
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> )	\$ 96,910	96,910			
12. Administrative Management Services**	\$ 229,956	229,956			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 67,701	67,701			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,028,197	2,028,197			

\* 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	\$ 1,700		
<b>Total Other Travel and Entertainment</b>	<b>\$ 1,700</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Adv & Pub Rel Donations	\$ 5,841		
<b>Total Other Advertising</b>	<b>\$ 5,841</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF	\$ 5,717		
<b>Total Dues</b>	<b>\$ 5,717</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Fees & Licenses	\$ 2,729		
Physician Care Employees	\$ 23,082		
Bank Charges	\$ 711		
Fines & Penalties	\$ 37,704		
HR Consulting	\$ 1,928		
Unemployment Tax Management	\$ 1,498		
American Express Renewal	\$ 50		
<b>Total Other Administrative and General</b>	<b>\$ 67,701</b>	<b>\$ -</b>	<b>\$ -</b>



**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
Windham Nursing & Rehabilitation LLC	2445	9/30/2022	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Ryders Health Management	229,956	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	9/30/2022	18	37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	215,191	215,191		
2. Non-Food Supplies	\$	31,573	31,573		
3. Other ( <i>Specify</i> ) _____	\$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )					
c. Other ( <i>Specify</i> ) _____					
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 246,764	246,764		
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		License No.	Report for Year Ended		Page	of
Windham Nursing & Rehabilitation LLC		2445	9/30/2022		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*	Lbs.					
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$					
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. \$	10,147	10,147			
b. Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	-10	-10			
c. Other ( <i>Specify</i> ) Laundry Supplies	\$	6,036	6,036			
<b>3D. Total Laundry Expenditures (3a + b + c)</b>	\$	16,173	16,173			
<b>3E. Laundry Questionnaire</b>						
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	9/30/2022		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
	a. In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	33,460	33,460		
	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> )	\$				
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	33,460	33,460		
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from ValueRx	\$	164,842	164,842		
	b. Medicine Cabinet Drugs	\$	29,372	29,372		
	c. Medical and Therapeutic Supplies	\$				
	d. Ambulance/Limousine***	\$	22,112	22,112		
	e. Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	34,111	34,111		
	f. X-rays and Related Radiological Procedures***	\$	15,952	15,952		
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
	h. Laboratory***	\$	46,901	46,901		
	i. Recreation	\$	17,201	17,201		
	j. Direct Management Services*	\$				
	k. Indirect Management Services*	\$				
	l. Other (Specify)**** See Attached Schedule	\$	241,248	241,248		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	571,740	571,740		

\* 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	\$ 1,141		
Medical Supplies	\$ 206,097		
Medical Supplements	\$ 13,572		
Medical Waste	\$ 386		
Medical Equipment	\$ 297		
Medical Equipment - Rental	\$ 6,135		
PT Supplies	\$ 13,618		
<b>Total Other Resident Care</b>	<b>\$ 241,248</b>	<b>\$ -</b>	<b>\$ -</b>

**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 9/30/2022	Page of 21   37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line	
ADP		<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	22,981				16	m11
Point Click Care		<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Support	35,107				16	m11
Willimantic Waste Paper		<input type="radio"/>	<input checked="" type="radio"/>		Garbage Removal	21,910				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	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 215,985	215,985				
b. Heat	\$ 96,892	96,892				
c. Light & Power	\$ 102,827	102,827				
d. Water	\$					
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 11,730	11,730				
f. Other ( <i>itemize</i> )	\$ 16,287	16,287				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 443,721	443,721				
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				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 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> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 684,000	684,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 121,049	121,049				
c. Personal property taxes	\$ 14,235	14,235				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,039,028	1,039,028				

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Facility Consulting	\$ 16,287		
<b>Total Other Repairs and Maintenance</b>	\$ 16,287	\$ -	\$ -

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### Depreciation Schedule

Name of Facility Windham Nursing & Rehabilitation LLC			License No. 2445		Report for Year Ended 9/30/2022			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
<b>A. Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period	345,925		345,925	39,291	S/L	Various						
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	8,031		8,031		S/L	Various	803					
B-4. Subtotal								803				
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period	501,021		501,021	212,552	S/L	Various						
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	48,652		48,652		S/L	Various	4,056					
C-4. Subtotal								4,056				
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period												
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative												
d. Standard Resident												
e. Specialized Resident												
Total Acquired during this report period												
D-3. Subtotal												
<b>E. Total Depreciation</b>												

Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
10/7/2021	Roof Repairs	\$ 8,031	10	\$ 803
<b>Total additions for Building Improvement</b>		\$ 8,031		\$ 803
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</b>		\$ -		\$ -

\*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
<b>Additions:</b>				
11/1/2021	Domestic Water Expansion Tank	\$ 2,345	5	\$ 430
11/1/2021	Temp Control Cartridge	\$ 1,090	5	\$ 200
12/1/2021	Domestic Water Expansion Tank	\$ 2,345	5	\$ 391
3/1/2022	Water Heater	\$ 3,620	5	\$ 422
3/1/2022	Water Heater	\$ 4,420	5	\$ 516
4/1/2022	Replacement of RTU	\$ 12,370	5	\$ 1,237
6/1/2022	Fire Sprinkler Repair	\$ 2,476	5	\$ 165
7/1/2022	TRU Fan Motor	\$ 1,757	5	\$ 88
8/1/2022	Fire Pump	\$ 7,963	5	\$ 265
8/1/2022	Backflow Preventer	\$ 1,362	5	\$ 45
8/1/2022	Bladder Assembly	\$ 1,658	5	\$ 55
8/1/2022	Piping	\$ 1,439	5	\$ 48
8/1/2022	Fire Sprinkler Repair	\$ 1,554	5	\$ 52
8/1/2022	Washout of 15k Atmospheric Tank	\$ 4,254	5	\$ 142
<b>Total additions for Non-Movable Equipment</b>		\$ 48,652		\$ 4,056
<b>Deletions:</b>				

<b>Total deletions for Non-Movable Equipmen</b>		\$	-	\$	-

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

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Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
10/1/2021	Food Blender	Standard Resident	\$ 1,577	3	\$ 526
11/1/2021	Pressureguard Mattress	Standard Resident	\$ 3,529	3	\$ 1,078
11/1/2021	Pressureguard Mattress	Standard Resident	\$ 1,311	3	\$ 401
12/1/2021	Laptops	Standard Resident	\$ 5,384	3	\$ 1,495
1/1/2022	TV's	Standard Resident	\$ 2,441	3	\$ 610
1/1/2022	Pressureguard Mattress	Standard Resident	\$ 1,310	3	\$ 328
2/1/2022	Pressureguard Mattress	Standard Resident	\$ 1,312	3	\$ 291
2/1/2022	Pressureguard Mattress	Standard Resident	\$ 1,312	3	\$ 292
3/1/2022	Laptops	Standard Resident	\$ 1,081	3	\$ 210
4/1/2022	Pressureguard Mattress	Standard Resident	\$ 2,416	3	\$ 403
4/1/2022	Laptops	Standard Resident	\$ 1,081	3	\$ 180
5/1/2022	Pressureguard Mattress	Standard Resident	\$ 1,320	3	\$ 183
6/1/2022	TV's	Standard Resident	\$ 2,034	3	\$ 226
7/1/2022	Label Press Machine	Standard Resident	\$ 2,237	3	\$ 186
9/1/2022	Countertop Ice Machine	Standard Resident	\$ 7,920	3	\$ 220
8/1/2022	Wheelchair Scale	Standard Resident	\$ 2,842	3	\$ 158
8/1/2022	Pressureguard Mattress	Standard Resident	\$ 1,312	3	\$ 73
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipmen</b>			\$ 40,417		\$ 6,860
<b>Deletions:</b>					
<b>Total deletions for Movable Equipmen</b>			\$ -		\$ -

\*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
<b>Total additions for Leasehold Improvemen</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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**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		9/30/2022			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* 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 9/30/2022	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes <input checked="" type="radio"/> No		
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		05/15/97			
2. Date Structure Completed		12/10/01			
3. If <b>NOT</b> 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					
<b>Part B - Owner and Related Parties</b>		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			
d. Term of Mortgage (number of years)		4 Years			
e. Amount of Principal Borrowed		6,179,000			
f. Principal balance outstanding as of 9/30/2022					
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
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					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
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	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (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	9/30/2022	27	37		
Item			Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment	\$					
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify)	\$					
A. Item	Rate	Amount				
Lender						
Address of Lender						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)	\$					
12. D. Other Interest Expense (Specify) Interest Expense	\$		61,098	61,098		
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>	\$		61,098	61,098		
14. Insurance						
a. Insurance on Property (buildings only)	\$		31,967	31,967		
b. Insurance on Automobiles	\$					
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)	\$		101,838	101,838		
2. Fire and Extended Coverage	\$					
3. Other (Specify)	\$					
14d. <b>Total Insurance Expenditures (14a + b + c)</b>	\$		133,805	133,805		
15. <b>Total All Expenditures (A-13 thru C-14)</b>	\$		10,459,048	10,459,048		

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LLC				2445	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
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.			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.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$			

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other A&amp;G Adjustments</b>			\$ -	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Windham Nursing & Rehabilitation LLC			2445	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$			
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
<b>Page 22 - Maintenance and Property</b>							
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	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$			

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

**Schedule of Other Ancillary Costs**

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

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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



## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2022		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 7,602,062	7,602,062			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,005,095)	(2,005,095)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 828,941	828,941			
b. Medicare Room and Board Contractual Allowance **	\$ 367,581	367,581			
4. a. Private-Pay Residents and Other	\$ 3,465,697	3,465,697			
b. Private-Pay Room and Board Contractual Allowance **	\$ (184,692)	(184,692)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 172,797	172,797			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (172,797)	(172,797)			
c. Prescription Drugs - Non-Medicare	\$ 22,597	22,597			
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	\$ 105,678	105,678			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (105,678)	(105,678)			
c. Physical Therapy - Non-Medicare	\$ 237,045	237,045			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 20,568	20,568			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (20,568)	(20,568)			
c. Speech Therapy - Non-Medicare	\$ 100,454	100,454			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 121,798	121,798			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (121,798)	(121,798)			
c. Occupational Therapy - Non-Medicare	\$ 261,464	261,464			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 0	0			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 1,608	1,608			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,697,664	10,697,664			
<b>IV. Other Revenue*</b>					
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> )	\$ (4)	(4)			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 76,880	76,880			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 76,876	76,876			
<b>VI. Total All Revenue</b> (III +V)	\$ 10,774,541	10,774,541			

\* 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	\$ 3,654		
	X-Ray	\$ 13,220		
	Lab	\$ 35,887		
	Contractuals	\$ (52,760)		
<b>Total Other Resident Revenue - Medicare</b>		\$ 0	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
	X-Ray Managed Care	\$ 319		
	Lab - Managed Care	\$ 1,289		
<b>Total Other Resident Revenue</b>		\$ 1,608	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
	Interest Income		\$ (4)		
<b>Total Interest Income</b>			\$ (4)	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	Misc Income	\$ 76,880		
<b>Total Other Revenue</b>		\$ 76,880	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LL	2445	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,029,087
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,215,364
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	115,105
a. Prepaid Expenses	589			
b. Prepaid Insurance	114,516			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	256,354
Loans & Exchanges	(432,490)			
Refunds	274			
Exchange	13,570			
See Schedule	675,000			
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	3,615,910
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>353,957</u>		\$	117,806
	Accum. Depreciation <u>236,151</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>549,673</u>		\$	321,821
	Accum. Depreciation <u>227,851</u>	Net		
6. Movable Equipment	*Historical Cost <u>711,206</u>		\$	292,211
	Accum. Depreciation <u>418,995</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	731,839

\* 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	
<b>Total Prepaid Expenses</b>			\$ -

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

Page Ref	Line Ref	Description	
		15 Bed Purchase	\$ 675,000
<b>Total Other Current Assets (Itemize)</b>			\$ 675,000

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

Page Ref	Line Ref	Description	
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			\$ -

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			\$ -

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

Page Ref	Line Ref	Description	
		Due to DM Realty	\$ 1,873,451
<b>Total Other Current Liabilities (Itemize)</b>			\$ 1,873,451

### G. Balance Sheet (cont'd)

Name of Facility Windham Nursing & Rehabilitation LL	License No. 2445	Report for Year Ended 9/30/2022	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	4,347,749
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 <b>Total Leasehold or Like Properties</b> (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> )			\$	
_____				
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	325,000
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	4,672,749

\* 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	9/30/2022	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	639,227
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> )				\$	81,844
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> )				\$	931,407
Aflac - Individual		6,743	Accrued PTO	102,863	
Patient Fund		33,183			
Accrued Expenses		178,476			
Accrued User Fee		610,143	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,652,478

\* 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 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,652,478	
<b>Liabilities (cont'd)</b>				
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> )				\$ 1,926,577
Due from/to Officers		50,000		
Due to Greentree		2,313		
Due to Lord Chamberlain		813		
See Schedule		1,873,451		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,926,577
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,579,055

**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	9/30/2022	35	37
Account			Amount	
<b>A. Reserves</b>				
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>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	778,202
6. Gain or Loss for Period	10/1/2021	thru 9/30/2022	\$	315,492
7. Total Net Worth			\$	1,093,694
<b>C. Total Reserves and Net Worth</b>			\$	1,093,694
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,672,749



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2022	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	1,172,861
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,774,540
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,459,049
D. Net Income or Deficit			\$	315,491
E. Balance			\$	1,488,352
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
Out of period adj				(394,658)
F-3. Total Additions			\$	(394,658)
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. <b>Balance at End of Period</b>			\$	1,093,694
				09/30/22

### I. Preparer's/Reviewer's Certification

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<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 Lane, Stratford, CT 06614			203-318-1327	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Elizabeth Maglio			860-877-6005	
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