

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Windham Health & Rehab, LLC d/b/a Vanderman Place	
Address (No. & Street, City, State, Zip Code) 595 Valley Street, Willimantic, CT 06226-1901	
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 7/17/2022	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2471	RHNS	(Specify)	Medicare Provider 07-5425
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Medicaid Provider Numbers:	CCNH 000020438	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Windham Health & Rehab, LLC d/b/a Vanderman Pla	2471	9/30/2022	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Windham Health & Rehab, LLC d/b/a Vanderman Place [facility name], for the cost report period beginning July 17, 2022 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk audit review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Tom Harris			Printed Name (Owner) See Page 3		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Windham Health & Rehab, LLC d/b/a Vanderman Place	Period Covered:	From 7/17/2022	To 9/30/2022	
Address of Facility 595 Valley Street, Willimantic, CT 06226-1901				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/13/2023		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-450-7060		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Windham Health & Rehab, LLC d/b/a Vanderman Place		Address (No. & Street, City, State, Zip) 595 Valley Street, Willimantic, CT 06226-1901		
License Numbers:	CCNH 2471	RHNS (Specify)	Medicare Provider No. 07-5425	
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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
The building/operations were acquired from the previous owner(JACC) as of 7/17/2022.				
Administrator				
Name of Administrator Tom Harris		Nursing Home Administrator's License No.:	723	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Corporate Owners

Name of Facility Windham Health & Rehab, LLC d/b/a Vander	License No. 2471	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 Health & Rehab, LLC d/b/a Vanderman Plac	License No. 2471	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	%**				
Windham Senior Realty LLC	595 Valley Street, Willimantic, CT 06226-1901	<input type="radio"/>	<input checked="" type="radio"/>		Rent	Pg 22/ Line 9	125,000	125,000
Windham Senior Realty LLC	595 Valley Street, Willimantic, CT 06226-1901	<input type="radio"/>	<input checked="" type="radio"/>		Management Fees	Pg 16/Ln m12	64,263	64,263
		<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 Health & Rehab, LLC d/b/a Vanderma	License No. 2471	Report for Year Ended 9/30/2022	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<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.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
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.				
N/A				

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 Windham Health & Rehab, LLC d/b/a Vanderman Place			License No. 2471		Report for Year Ended 9/30/2022		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
N/A	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
							Total ***	

* 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 Health & Rehab, LLC d/	License No. 2471	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Saul N. Friedman & Co, CPAs 2 3 4	Address (No. & Street, City, State, Zip Code) 1333 60th St, Brooklyn, NY 11219
---	---

Services Provided by This Firm (*describe fully*)

1 General Accounting Services	\$	6,000
2	\$	
3	\$	
4	\$	
		Charge for Services Provided
		\$ 6,000

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 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 Page 15 Line 1e

Schedule of Resident Statistics

Name of Facility Windham Health & Rehab, LLC d/b/a Vanderman Place		License No. 2471			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												
B. On last day of THIS report period	114	114							114	114		
2. Number of Residents												
A. As of midnight of PREVIOUS report period												
B. As of midnight of THIS report period	73	73							73	73		
3. Total Number of Days Care Provided During Period												
A. Medicare	248	248							248	248		
B. Medicaid (Conn.)	4,662	4,662							4,662	4,662		
C. Medicaid (other states)												
D. Private Pay	300	300							300	300		
E. State SSI for RCH												
F. Other (Specify) Managed Care	160	160							160	160		
G. Total Care Days During Period (3A thru F)	5,370	5,370							5,370	5,370		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)	5,370	5,370							5,370	5,370		

Schedule of Resident Statistics (Cont'd)

Name of Facility Windham Health & Rehab, LLC d/b/a Vander			License No. 2471			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	3		64			6							
Per Diem Rate													
a. One bed rm.	Var		272.49			380.00							
b. Two bed rms.	Var		272.49			380.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									81	81			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									116	116			
2. Restorative Treatments													
C. Other									388	388			
D. Total Physical Therapy Treatments									585	585			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B													
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									2	2			
2. Restorative Treatments													
C. Other									5	5			
D. Total Speech Therapy Treatments									7	7			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									26	26			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									117	117			
2. Restorative Treatments													
C. Other									372	372			
D. Total Occupational Therapy Treatments									515	515			

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 Health & Rehab, LLC d/b/a Vanderman Place	2471	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	29,274	405				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	43,462	1,773				
5. Dietary Service						
a. Head Dietitian	16,875	400				
b. Food Service Supervisor						
c. Dietary Workers	95,433	4,153				
6. Housekeeping Service						
a. Head Housekeeper	10,210	400				
b. Other Housekeeping Workers	46,860	2,512				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	14,019	456				
b. Other Maintenance Workers	11,456	400				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	25,070	1,217				
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	9,778	249				
b. RN						
1. Direct Care	21,893	393				
2. Administrative**	124,595	1,955				
c. LPN						
1. Direct Care	175,463	4,317				
2. Administrative**						
d. Aides and Attendants	239,238	9,676				
e. Physical Therapists	29,655	693				
f. Speech Therapists	523	10				
g. Occupational Therapists	27,698	719				
h. Recreation Workers	34,656	1,553				
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	15,660	400				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	39,584	1,205				
A-13. Total Salary Expenditures	1,011,402	32,886				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

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

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Admissions	\$ 14,331	400				
Medical Records	\$ 25,253	805				
Total	\$ 39,584	1,205	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Total	\$ -	-	\$ -	-	\$ -	-

**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 Health & Rehab, LLC d/b/a Vanderman Place				2471	9/30/2022				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
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 Health & Rehab, LLC d/b/a Vanderman Place				2471	9/30/2022			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Ursula Affaine	18,000				7/17/2022 - 9/2/2022	288	A2			
Tom Harris	11,274				9/1/2022 - 9/30/2022	117	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 Health & Rehab, LLC d/b/a Vanderman P	2471	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	437	3				
2. Dentist	1,140	8				
3. Pharmacist	2,202	20				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	4,000	24				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	249,387	4,413				
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	257,166	4,468				

* 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 Health & Rehab, LLC d/b/a Vanderman Place		License No. 2471		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			
Health Drive Dental LLC	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Jessica Northup	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Consulting Rx LLC, Hartford, CT	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Jong Oh, MD	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Health Service	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Health Reserves	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Norton & Associates, Inc.	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
The Nurse Network	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Tami L Reilly, RN	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
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		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<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 Health & Rehab, LLC d/b/a Vanderma	2471	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 26,248	26,248		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 31,286	31,286		
4. Social Security (F.I.C.A.)	\$ 74,551	74,551		
5. Health Insurance	\$ 139,117	139,117		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
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*	\$			
d. Accounting and Auditing	\$ 6,000	6,000		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 70	70		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 4,011	4,011		
2. Cellular Phones	\$			
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	\$ 104,742	104,742		
Subtotal	\$ 386,025	386,025		

* 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 Health & Rehab, LLC d/b/a Vanderman Pla	2471	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	386,025	386,025			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$ 127	127			
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 2,141	2,141			
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. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
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>)	\$ 21,927	21,927			
12. Administrative Management Services**	\$ 64,263	64,263			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 1,936	1,936			
C-14 Total Administrative & General Expenditures	\$ 476,419	476,419			

* Do not include Subscriptions, which should go in item 9.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising(Disallowed on Pg 28)	\$ 2,141		
Total Other Advertising	\$ 2,141	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Bank Charges(All-Routine)	\$ 1,536		
Licenses & Permits	\$ 400		
Total Other Administrative and General	\$ 1,936	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Windham Health & Rehab, LLC d/b/a Va	License No. 2471	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Windham Senior Realty, LLC 595 Valley Street, Willimantic, CT 06226-1901	64,263	Management Fee	Pg 16/Ln 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 Windham Health & Rehab, LLC d/b/a Vanderman Plac		License No. 2471	Report for Year Ended 9/30/2022	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$	40,233	40,233		
2. Non-Food Supplies	\$	1,116	1,116		
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>) _____		\$			
2D. Total Dietary Expenditures (2a + b + c + d)		\$	41,349	41,349	
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 Health & Rehab, LLC d/b/a Vanderman Place		2471	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. \$	884	884		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>)		\$				
3D. Total Laundry Expenditures (3a + b + c)		\$	884	884		
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 Health & Rehab, LLC d/b/a Vandern		2471	9/30/2022		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care	Amt. \$					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)						
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. \$	1,450	1,450			
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 1,450	1,450			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from Pharmacy	\$	19,598	19,598			
b. Medicine Cabinet Drugs	\$	31	31			
c. Medical and Therapeutic Supplies	\$	6,612	6,612			
d. Ambulance/Limousine***	\$					
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	11,553	11,553			
f. X-rays and Related Radiological Procedures***	\$	450	450			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	1,149	1,149			
i. Recreation	\$	5,144	5,144			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	15,585	15,585			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 60,122	60,122			

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	0		
Housekeeping Supplies	\$ 2,093		
Medical Waste	\$ 60		
PPD Medical Supplies	\$ 6,105		
Diapers / Disposables	\$ 2,586		
Tube Feeding (Non Part(Disallowed on 29a)	\$ 193		
Med Equip Rental	\$ 3,780		
Patient Expenses(Disallowed on 29a)	\$ 429		
Physical Therapy Supplies(Disallowed on 29a)	\$ 339		
Total Other Resident Care	\$ 15,585	\$ -	\$ -

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

Name of Facility Windham Health & Rehab, LLC d/b/a Vanderman Place			License No. 2471		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
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<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 Health & Rehab, LLC d/b/a Vander	2471	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 1,751	1,751				
b. Heat	\$					
c. Light & Power	\$ 20,710	20,710				
d. Water	\$ 1,129	1,129				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 21,150	21,150				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 44,740	44,740				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 2,796	2,796				
c. Non-Movable Equipment	\$ 3,436	3,436				
d. Movable Equipment	\$ 518	518				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 6,750	6,750				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 11,010	11,010				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 11,010	11,010				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 125,000	125,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 24,810	24,810				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 167,570	167,570				

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Depreciation Schedule

Name of Facility Windham Health & Rehab, LLC d/b/a Vanderman Place				License No. 2471		Report for Year Ended 9/30/2022			Page 23	of 37			
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period				268,423		268,423	91,193	S/L	Various	2,796			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal											2,796		
C. Non-Movable Equipment													
1. Acquired prior to this report period				193,713		193,713	43,785	S/L	Various	3,436			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal											3,436		
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period					Var	Var	18,071	18,071	13,541	S/L	Various	518	
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													518
E. Total Depreciation													6,750

* Assets represent historical value of assets acquired by the new operator and are reported for rate setting purpose

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:				
Total additions for Building Improvement		\$ -		\$ -
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:				
Total additions for Non-Movable Equipment		\$ -		\$ -
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ -

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

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 Health & Rehab, LLC d/b/a Vanderman Place			2471		9/30/2022			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
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	Var	Var	15 Years	800,845	226,199	S/L	Various	11,010	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									11,010
D. Total Amortization									11,010

* 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.

Windham Rehab(Shortened Period)
FIXED ASSET / DEPRECIATION SCHEDULE

G/L Account	Description	Date In Service	Method	Life	Historical	2021	2021	2022	2022	2022	2022	NBV
					Cost	Deprec.	A/D	10/1 - 7/16 Deprec.	10/1 - 7/16 A/D	7/17 - 9-30 Deprec.	7/17 - 9-30 A/D	
BUILDING IMPROVEMENTS												
Prior Period BUILDING Improvements	Building Imp. Various	Various		Var	268,423	13,427	80,562	10,631	91,193	2,796	93,989	174,434
TOTAL PY BUILDING IMPROVEMENTS					<u>268,423</u>	<u>13,427</u>	<u>80,562</u>	<u>10,631</u>	<u>91,193</u>	<u>2,796</u>	<u>93,989</u>	<u>174,434</u>
2022 BUILDING IMPROVEMENTS												
Additions	None											
Disposals	None											
TOTAL BUILDING IMPROVEMENTS 2022					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL BUILDING IMPROVEMENTS					<u>268,423</u>	<u>13,427</u>	<u>80,562</u>	<u>10,631</u>	<u>91,193</u>	<u>2,796</u>	<u>93,989</u>	<u>174,434</u>
LEASEHOLD IMPROVEMENTS												
Prior Period Leasehold Improvements	Leasehold Imp. Various	Various			800,845	52,879	184,330	41,869	226,199	11,010	237,209	563,636
TOTAL PY LEASEHOLD IMPROVEMENTS					<u>800,845</u>	<u>52,879</u>	<u>184,330</u>	<u>41,869</u>	<u>226,199</u>	<u>11,010</u>	<u>237,209</u>	<u>563,636</u>
2022 LEASEHOLD IMPROVEMENTS												
Additions	None											
Disposals	None											
TOTAL LEASEHOLD IMPROVEMENTS 2022					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LEASEHOLD IMPROVEMENTS					<u>800,845</u>	<u>52,879</u>	<u>184,330</u>	<u>41,869</u>	<u>226,199</u>	<u>11,010</u>	<u>237,209</u>	<u>563,636</u>
MOVABLE EQUIPMENT												
Prior Period Movable Equipment	FF&E Various	Various			18,071	2,490	12,317	1,224	13,541	518	14,059	4,012
TOTAL PY MOVABLE EQUIPMENT					<u>18,071</u>	<u>2,490</u>	<u>12,317</u>	<u>1,224</u>	<u>13,541</u>	<u>518</u>	<u>14,059</u>	<u>4,012</u>
2022 MOVABLE EQUIPMENT												
Additions	None											
Disposals	None											
TOTAL MOVABLE EQUIPMENT 2022					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL MOVABLE EQUIPMENT					<u>18,071</u>	<u>2,490</u>	<u>12,317</u>	<u>1,224</u>	<u>13,541</u>	<u>518</u>	<u>14,059</u>	<u>4,012</u>
NON-MOVABLE EQUIPMENT												
Prior Period Non-Movable Equipment	Various Various	Various			193,713	16,502	30,324	13,461	43,785	3,436	47,221	146,492
TOTAL PY NON-MOVABLE EQUIPMENT					<u>193,713</u>	<u>16,502</u>	<u>30,324</u>	<u>13,461</u>	<u>43,785</u>	<u>3,436</u>	<u>47,221</u>	<u>146,492</u>
2022 NON-MOVABLE EQUIPMENT												
Additions	None											
Disposals	None											
TOTAL NON-MOVABLE EQUIPMENT 2022					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NON-MOVABLE EQUIPMENT					<u>193,713</u>	<u>16,502</u>	<u>30,324</u>	<u>13,461</u>	<u>43,785</u>	<u>3,436</u>	<u>47,221</u>	<u>146,492</u>
TOTAL ASSETS					<u>1,281,052</u>	<u>85,298</u>	<u>307,533</u>	<u>67,185</u>	<u>374,718</u>	<u>17,761</u>	<u>392,479</u>	<u>888,573</u>
TOTAL ASSETS PER CR SCHEDULE					1,281,052	85,298	307,533	67,185	374,718	17,761	392,479	888,573
TOTAL ASSETS PER TRIAL BALANCE					-	-	-	-	-	-	-	-
VARIANCE					<u>1,281,052</u>	<u>85,298</u>	<u>307,533</u>	<u>67,185</u>	<u>374,718</u>	<u>17,761</u>	<u>392,479</u>	<u>888,573</u>
F/S vs C/R NBV - Page 31, Line B9					(888,573)							
F/S vs C/R Depreciation - Page 36, Line F1					(17,761)							

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

Name of Facility Windham Health & Rehab, LLC d/b/a	License No. 2471	Report for Year Ended 9/30/2022	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes <input checked="" type="radio"/> No		
*If 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.			If "Yes," complete Part B. If "No," complete Part C.		
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Windham Health & Rehab, LLC d/b/a		2471	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Health & Rehab, LLC d/b	2471	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)	\$			
13. Total All Interest Expense (12B7 + 12C3 + 12D)	\$			
14. Insurance				
a. Insurance on Property (buildings only)	\$ 7,068	7,068		
b. Insurance on Automobiles	\$			
c. Insurance other than Property (as specified above)				
1. Umbrella (Blanket Coverage)	\$			
2. Fire and Extended Coverage	\$			
3. Other (Specify) Non-Property insurance	\$ 32,563	32,563		
14d. Total Insurance Expenditures (14a + b + c)	\$ 39,631	39,631		
15. Total All Expenditures (A-13 thru C-14)	\$ 2,100,733	2,100,733		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Windham Health & Rehab, LLC d/b/a Vanderman Place				2471	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	12g	Occupational Therapy	\$ 27,698	27,698		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.			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.	16	m2/3	Unallowable Advertising *	\$ 2,141	2,141		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
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)				\$ 29,839	29,839		

* 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)
Total Other A&G Adjustments			\$ -	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Windham Health & Rehab, LLC d/b/a Vanderman Place				2471	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 29,839	29,839		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 19,598	19,598		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 450	450		
30.	20	5h	Laboratory	\$ 1,149	1,149		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 11,553	11,553		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 4,155	4,155		
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	\$ 218	218		
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)				\$ 66,962	66,962		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	Tube Feeding	\$ 193		
20	51	Patient Expenses	\$ 429		
20	51	Physical Therapy Supplies	\$ 339		
20	5i	Cable TV Disallowance(See Attached)	\$ 3,194		
Total Other Ancillary Costs			\$ 4,155	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc. Rev	\$ 218		
Total Other Adjustments			\$ 218	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

**Windham Rehab(Shortened Period)
Disallowance Schedule for Cable TV
September 30, 2022**

	<u>Amount</u>	
Total Cable TV Expense acct #550170	\$ 4,693	TB Linked
Monthly Allowable amount	\$ 600	
Months in Year	<u>2.50</u>	
Total Allowable Cost	\$ 1,499	
Disallowed Cable TV	<u><u>\$ 3,194</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Windham Health & Rehab, LLC d/b/a	Va 2471	9/30/2022		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 1,737,167	1,737,167			
b. Medicaid Room and Board Contractual Allowance **	\$ (517,269)	(517,269)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 89,990	89,990			
b. Medicare Room and Board Contractual Allowance **	\$ 64,139	64,139			
4. a. Private-Pay Residents and Other	\$ 209,168	209,168			
b. Private-Pay Room and Board Contractual Allowance **	\$ (34,194)	(34,194)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 8,757	8,757			
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	\$ 31,122	31,122			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 16,829	16,829			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 745	745			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ (186)	(186)			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 1,750	1,750			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 16,827	16,827			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ (1,393)	(1,393)			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 12,113	12,113			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 1,635,565	1,635,565			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 218	218			
V. Total Other Revenue (1 thru 8)	\$ 218	218			
VI. Total All Revenue (III +V)	\$ 1,635,783	1,635,783			

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Health & Rehab, LLC d/b/a	2471	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	122,010
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,433,107
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	185,176
a. Prepaid Expenses	97,687			
b. Prepaid Workers Comp	87,489			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	
Federal EE Credit Program				

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,740,293
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>268,423</u>		\$	174,434
	Accum. Depreciation <u>93,989</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>800,845</u>		\$	563,636
	Accum. Depreciation <u>237,209</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>193,713</u>		\$	146,492
	Accum. Depreciation <u>47,221</u>	Net		
6. Movable Equipment	*Historical Cost <u>18,071</u>		\$	4,012
	Accum. Depreciation <u>14,059</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(888,574)
F/S vs C/R NBV	(888,573)			
See Schedule	(1)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	

* 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	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
		Rounding	\$ (1)
Total Other Other Fixed Assets (Itemize)			\$ (1)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
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		License No.	Report for Year Ended	Page	of
Windham Health & Rehab, LLC d/b/a		2471	9/30/2022	32	37
Account				Amount	
Total Brought Forward:				\$	1,740,293
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	_____		
		Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care (<i>itemize</i>)					

\$					
6. Loans to Owners or Related Parties (<i>itemize</i>)					
				\$	(1,221,529)
Name and Address		Amount	Loan Date		
Due To/From Prior Owner, Landlord, & Vanderman Place		(1,221,529)	Var		
7. Other Assets (<i>itemize</i>)					

\$					
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
\$ (1,221,529)					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$ 518,764					

* 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

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G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Windham Health & Rehab, LLC d/b/a Vander		2471	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	484,438
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>)				\$	88,160
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	113,177
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>)				\$	280,179
Payroll Garnishments		76 Union Dues Withholding	12		
Accrued Expense Other		63,364			
Accrued Rent		210,727			
Accrued Accounting Fees		6,000 See Schedule			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	965,954

* 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 Health & Rehab, LLC d/b/a Vand	License No. 2471	Report for Year Ended 9/30/2022	Page 34	of 37
Account			Amount	
Total Brought Forward:			965,954	
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>)				\$

See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$
C. Total All Liabilities (Lines A-13 + B-5)				\$ 965,954

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

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Health & Rehab, LLC d/b/a	2471	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
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			\$	
6. Gain or Loss for Period			\$	(447,190)
	7/17/2022	thru 9/30/2022		
7. Total Net Worth			\$	(447,190)
C. Total Reserves and Net Worth			\$	(447,190)
D. Total Liabilities, Reserves, and Net Worth			\$	518,764

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Windham Health & Rehab, LLC d/b/a V	2471	9/30/2022	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$			
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$ 1,635,783			
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$ 2,082,973			
D. Net Income or Deficit			\$ (447,190)			
E. Balance			\$ (447,190)			
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses Per Page 27 \$2,100,733						
F/S vs C/R Depreciation (17,761)						
Total Expenses Per FS \$2,082,972						
Rounding \$1						
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			\$ (447,190)			
09/30/22						

I. Preparer's/Reviewer's Certification

Name of Facility Windham Health & Rehab, LLC d/b/a	License No. 2471	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavalack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Shimshon Fisher			732-703-0833	
Contact Email Address				
shimfisher@gmail.com				