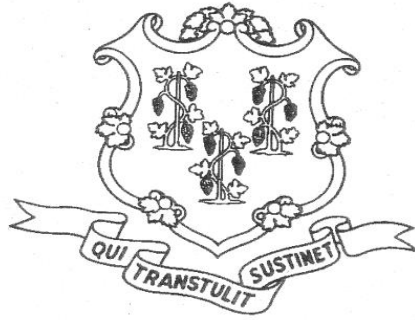


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Windham Nursing & Rehabilitation LLC	
Address (No. & Street, City, State, Zip Code) 103 North Road, Windham, CT 06280	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2445	(Specify)	(Specify)	Medicare Provider 07-5258A
------------------	---------------------	-----------	-----------	-------------------------------

Medicaid Provider Numbers:	CCNH / RHNS 506932	(Specify)	(Specify)
----------------------------	-----------------------	-----------	-----------

General Information

Name of Facility (as licensed) Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2023	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Windham Nursing & Rehabilitation LLC [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, 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 - Other Lines of Business	6
General Information and Questionnaire - Other Lines of Business (Continued)	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
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Windham Nursing & Rehabilitation LLC		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 103 North Road, Windham, CT 06280				
Report Prepared By Ryders Health Management		Phone Number 203-381-1327	Date 1/16/2024	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-381-1327		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Windham Nursing & Rehabilitation LLC		Address (No. & Street, City, State, Zip) 103 North Road, Windham, CT 06280		
License Numbers:	CCNH / RHNS 2445	(Specify)	(Specify)	Medicare Provider No. 07-5258A
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator James Lopez		Nursing Home Administrator's License No.:	001047	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:	N/A	

General Information and Questionnaire
Corporate Owners

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2023	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	Business Address	Title	No. Shares Held by Each
N/A			

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2023	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

**General Information and Questionnaire
 Related Parties***

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2023	Page 4	of 37
--	---------------------	------------------------------------	-----------	----------

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 Schedule		<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 9/30/2023	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? 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
Other Lines of Business

Name of Facility Windham Nursing & Rehabilitation L	License No. 2445	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		52,635		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Windham Nursing &	License No. 2445	Report for Year Ended 9/30/2023	Page 7	of 37
---------------------------------------	---------------------	------------------------------------	-----------	----------

Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Windham Nursing & Rehabilitation LLC			License No. 2445		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(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	82	82			82	82						
B. As of midnight of THIS report period	83	83							83	83		
3. Total Number of Days Care Provided During Period												
A. Medicare	1,574	1,574			1,243	1,243			331	331		
B. Medicaid (Conn.)	19,741	19,741			14,651	14,651			5,090	5,090		
C. Medicaid (other states)												
D. Private Pay	6,356	6,356			4,858	4,858			1,498	1,498		
E. State SSI for RCH												
F. Other (Specify) Managed Care	2,475	2,475			1,676	1,676			799	799		
G. Total Care Days During Period (3A thru F)	30,146	30,146			22,428	22,428			7,718	7,718		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	135	135			108	108			27	27		
B. Other Bed Reserve Days	51	51			44	44			7	7		
5. Total Resident Days (3G + 4A + 4B)	30,332	30,332			22,580	22,580			7,752	7,752		

Schedule of Resident Statistics (Cont'd)

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2023	Page 9	of 37
--	---------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)		
	(1)	(2)	(3)	(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)	(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)	(Specify)	R.C.H.	ICF-MR
No. of Residents	3	52		28				
Per Diem Rate								
a. One bed rm.	Various	#####		473.00				
b. Two bed rms.				449.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	2,718	2,718			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	6,509	6,509			
D. Total Physical Therapy Treatments	9,227	9,227			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	618	618			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	524	524			
D. Total Speech Therapy Treatments	1,142	1,142			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	3,711	3,711			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	6,819	6,819			
D. Total Occupational Therapy Treatments	10,530	10,530			

Annual Report of Long-Term Care Facility

CSP-10 Rev. 3/2023

Report of Expenditures - Salaries & Wages

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2023	Page 10	of 37
--	---------------------	------------------------------------	------------	----------

Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours									
	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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)	116,151		1,975							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	201,063		8,791							
5. Dietary Service										
a. Head Dietitian	26,426		710							
b. Food Service Supervisor	71,368		2,034							
c. Dietary Workers	364,591		19,407							
6. Housekeeping Service										
a. Head Housekeeper										
b. Other Housekeeping Workers	206,283		10,619							
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance	66,449		2,105							
b. Other Maintenance Workers	47,566		2,215							
8. Laundry Service										
a. Supervisor										
b. Other Laundry Workers	89,056		4,640							
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	112,785		2,247							
b. RN										
1. Direct Care	796,778		15,948							
2. Administrative**										
c. LPN										
1. Direct Care	911,053		24,612							
2. Administrative**										
d. Aides and Attendants	1,343,978		61,989							
e. Physical Therapists	220,783		5,494							
f. Speech Therapists	34,392		654							
g. Occupational Therapists	134,753	(134,753)	3,419		-3,419					
h. Recreation Workers	94,402		4,130							
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	160,178		4,402							
n. Marketing										
o. Other (Specify) See Attached Schedule	5,680		119							
A-13. Total Salary Expenditures	5,003,736	(134,753)	175,507		-3,419					

* 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 in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
Medical Records	\$ 5,680		119						
Total	\$ 5,680	\$ -	119	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
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 Nursing & Rehabilitation LLC				2445	9/30/2023			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)	(Specify)							
Section I - Operators/Owners										
Mr. Martin Sbriglio, RN, NHA								Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	3,657	254,808
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Windham Nursing & Rehabilitation LLC				2445	9/30/2023			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)	(Specify)							
Section III - Administrators***										
James Lopez	116,151			Non Discriminatory	Administrative	1,975	A2			
Section IV - Assistant Administrators										

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

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

*** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended						Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2023						13	37
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	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	7,127		191						
2. Dentist	4,680		62						
3. Pharmacist	9,075		182						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care									
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	60,000		119						
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	4,320								
b. Other									
10. Occupational Therapist									
a. Resident Care									
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	106,099		1,101						
2. Administrative***									
b. LPN									
1. Direct Care	726,098		8,758						
2. Administrative***									
c. Aides	752,456		17,423						
d. Other									
12. Other (Specify) See Attached Schedule									
B-13 Total Fees Paid in Lieu of Salaries	1,669,856		27,836						

* 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 in the Adjustment column.

*** 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 9/30/2023	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 Owner		
Joseph Alessandro, PO Box 6, Pomfret Center, CT 06259	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"/>			
LTC Management	Dental Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
All American Healthcare Services	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
MAS Medical Staffing Corp	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Samba Care	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Signature Staff Resources	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Kare Technologies	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Delta T-Group	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Norton & Associates	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
Mindseeker Professional Services	Nurse Pool	<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 125,499	125,499						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$							
4. Social Security (F.I.C.A.)	\$ 414,468	414,468						
5. Health Insurance	\$ 270,070	270,070						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 122,473	122,473						
8. Uniform Allowance	\$ 12,459	12,459						
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*	\$	120,831	(120,831)					
d. Accounting and Auditing	\$ 10,249	10,249						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 6,489	13,632	(7,143)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 12,663	12,663						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 23,094	23,094						
2. Cellular Phones	\$ 2,659	2,659						
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$							
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 61,750	61,750						
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	\$ 556,232	556,232						
Subtotal	\$ 1,618,105	1,746,080	(127,974)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

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

General Information and Questionnaire
Accounting Basis

Name of Facility Windham Nursing & Rehabilitation	License No. 2445	Report for Year Ended 9/30/2023	Page 15b	of 37
--	---------------------	------------------------------------	-------------	----------

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 St., East Hartford, CT 06108
2 Marcum, LLP	555 Long Warf Dr., New Haven, CT 06511
3	
4	

Services Provided by This Firm (*describe fully*)

1 Tax Return, year end financial review, consulting	\$ 8,437
2 Consulting	\$ 1,813
3	\$
4	\$
	Charge for Services Provided
	\$ 10,249

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

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	\$
	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

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	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:	1,618,105	1,746,080	(127,974)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment \$								
2. Holiday Parties for Staff \$	7,928	7,928						
3. Gifts to Staff and Residents \$								
4. Employee Travel \$	1,066	1,066						
5. Education Expenses Related to Seminars and Conventions \$	21,298	21,298						
6. Automobile Expense (<i>not purchase or depreciation</i>) \$								
7. Other (<i>Specify</i>) \$		1,159	(1,159)					
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (<i>all such expenses</i>) \$	27,597	27,597						
2. Advertising Telephone Directory (<i>all such expenses</i>)*** \$								
3. Advertising Other (<i>Specify</i>)*** \$		5,593	(5,593)					
See Attached Schedule								
4. Fund-Raising*** \$								
5. Medical Records \$								
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$								
7. Postage \$	5,480	5,480						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) \$	6,754	6,754						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$		300	(300)					
9. Subscriptions \$								
10. Contributions*** \$								
See Attached Schedule								
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) \$	124,407	124,407						
12. Administrative Management Services** \$	253,956	253,956						
13. Other (<i>Specify</i>) \$	27,014	30,790	(3,777)					
See Attached Schedule								
C-14 Total Administrative & General Expenditures	\$ 2,093,605	2,232,407	(138,802)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Meals & Entertainment	\$ 1,159	\$ (1,159)				
Total Other Travel and Entertainment	\$ 1,159	\$ (1,159)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Adv & Pub Relation Donations	\$ 5,593	\$ (5,593)				
Total Other Advertising	\$ 5,593	\$ (5,593)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
CAHCF	\$ 6,754					
Total Dues	\$ 6,754	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Bank Charges	\$ 153					
Physician Care Employees	\$ 21,016					
Fines & Penalties	\$ 3,777	\$ (3,777)				
Unemployment Tax Management	\$ 1,854					
Placement Services	\$ 2,000					
American Express Renewal	\$ 50					
Zoom Renewal	\$ 481					
Salon License	\$ 175					
Elevator Renewal	\$ 480					
Licenses & Fees	\$ 605					
Donations	\$ 200					
Total Other Administrative and General	\$ 30,790	\$ (3,777)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2023	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 #
Ryders Health Management, 88 Ryders Lane, Stratford, CT 06614	253,956	Management Oversight	Page 16, Line 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	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 230,376	230,376						
2. Non-Food Supplies	\$ 30,408	30,408						
3. Other (Specify) _____	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) _____ Dietary Equipment	\$ 775	775						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 261,559	261,559						
2E. Dietary Questionnaire		Total	CCNH / RHNS		(Specify)	(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	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	11,855	11,855					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$							
c. Other (Specify) LaundrySupplies	\$	5,857	5,857					
3D. Total Laundry Expenditures (3a + b + c)	\$	17,712	17,712					
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)							
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)							

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Windham Nursing & Rehabilitation LLC		2445	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$ 47,530	47,530				
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.	\$					
C.	Other (<i>Specify</i>)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	47,530	47,530				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from ValueRx	\$	169,842	(169,842)				
b.	Medicine Cabinet Drugs	\$	29,272	29,272				
c.	Medical and Therapeutic Supplies	\$						
d.	Ambulance/Limousine***	\$	20,220	(20,220)				
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$	28,652	(28,652)				
f.	X-rays and Related Radiological Procedures***	\$	13,577	(13,577)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$	41,483	(41,483)				
i.	Recreation	\$	16,718	16,718				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$						
m.	Other (Specify)**** See Attached Schedule	\$	220,540	225,938	(5,398)			
n.	Physical Therapy Expense	\$		12,457	(12,457)			
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	266,530	558,160	(291,629)			

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Medical Supplies	\$ 195,157					
Medical Supplements	\$ 18,963					
Medical Waste	\$ 588					
Medical Equipment	\$ 5,398	\$ (5,398)				
Medical Equipment - Rental	\$ 5,749					
Physician Care - Patients	\$ 83					
Total Other Resident Care	\$ 225,938	\$ (5,398)	\$ -	\$ -	\$ -	\$ -

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 9/30/2023				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)	(Specify)	Pg	Line
Bob's Lawn and Yard Service	86 Bated Road, Chaplin, CT 06235	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping and Snow Removal	25,414			22	6a
Point Click Care	PO Box 8500, Philadelphia, PA 19178	<input type="radio"/>	<input checked="" type="radio"/>		Computer Software Support Services	43,280			16	m11
ADP	1 ADP Plaza, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing Services	22,167			16	m11
Casella Waste	PO Box 983036 Boston, MA 02298	<input type="radio"/>	<input checked="" type="radio"/>		Rubbish Removal	21,592			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	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 213,835	213,835						
b. Heat	\$ 79,591	79,591						
c. Light & Power	\$ 113,550	113,550						
d. Water	\$							
e. Equipment Lease (<i>Provide detail on page 22b</i>)	\$ 10,743	10,743						
f. Other (<i>itemize</i>)	\$ 16,287	16,287						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 434,005	434,005						
7. Depreciation (<i>complete schedule page 23*</i>)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 196,860	196,860						
c. Non-Movable Equipment	\$ 15,300	15,300						
d. Movable Equipment	\$ 7,584	7,584						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 219,744	219,744						
8. Amortization (<i>Complete att. Schedule Page 24*</i>)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (<i>Specify</i>)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$							
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 684,000	684,000						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 126,534	126,534						
c. Personal property taxes	\$ 14,652	14,652						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,044,930	1,044,930						

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

Schedule of Other Repairs and Maintenance

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

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	9/30/2023			22b	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"/>	Copier			5,379	5,379	
BBI Technologies	<input type="radio"/>	<input checked="" type="radio"/>	Copier			4,314	4,314	
Wells Fargo	<input type="radio"/>	<input checked="" type="radio"/>	Copier			1,049	1,049	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							Total ***	10,743

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

Depreciation Schedule

Name of Facility	License No.		Report for Year Ended				Page	of				
Windham Nursing & Rehabilitation LLC	2445		9/30/2023				23	37				
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period	354,956		354,956	54,608	S/L	Various						
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	8,725		8,725		S/L	Various	641					
B-4. Subtotal								641				
C. Non-Movable Equipment												
1. Acquired prior to this report period	549,673		549,673	304,529	S/L	Various						
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)	76,299		76,299		S/L	Various	10,221					
C-4. Subtotal								10,221				
	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					711,205		711,205	538,598	S/L	Various		
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative												
d. Standard Resident					30,801		30,801		S/L	Various	6,312	
e. Specialized Resident												
Total Acquired during this report period					30,801		30,801				6,312	
D-3. Subtotal												6,312
E. Total Depreciation												17,173

Schedule of Land Improvements Acquired during this report period

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

*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:				
11/1/2022	Wastwater Management Surveying	\$ 2,650	10	\$ 243
3/16/2023	Ceiling Tile	\$ 1,277	5	\$ 149
4/4/2023	Smoke Damper Repair	\$ 1,509	5	\$ 151
6/30/2023	Boiler Repair	\$ 1,295	5	\$ 65
8/31/2023	3 Inch PVC Pipe Repairs	\$ 1,994	5	\$ 33
Total additions for Building Improvements		\$ 8,725		\$ 641
Deletions:				
Total deletions for Building Improvements		\$ -		\$ -

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/26/2022	Nephros	\$ 26,142	5	\$ 5,228
11/7/2022	Pump	\$ 4,037	5	\$ 740
11/30/2022	AC Unit Repairs	\$ 2,198	5	\$ 366
12/1/2022	Hot Water Pump	\$ 7,920	5	\$ 1,320
12/6/2022	Water Dispenser	\$ 1,035	10	\$ 86
12/14/2022	Ice Machine	\$ 15,115	10	\$ 1,260
12/20/2022	RTU	\$ 2,121	5	\$ 354
4/25/2023	Generator Repairs	\$ 2,610	5	\$ 261
5/26/2023	Repair Booster Pump	\$ 2,049	5	\$ 171
6/8/2023	Repair Booster Pump	\$ 2,610	5	\$ 174
7/31/2023	Software Modern Email Security	\$ 1,777	3	\$ 99
8/22/2023	3 Inch PVC Pipe Repairs	\$ 1,994	5	\$ 66
9/26/2023	Outlets	\$ 1,888	10	\$ 16
9/26/2023	Installation New Cord food Warmer	\$ 1,110	5	\$ 19
9/26/2023	Installed Update Door Control System	\$ 3,692	5	\$ 62
Total additions for Non-Movable Equipment		\$ 76,299		\$ 10,221

Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ -

ges 23 24

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

**

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
10/22/2022	Refrigerator	Standard Resident	\$ 1,383	5	\$ 277
11/2/2022	Compact Stand Assist Lift	Standard Resident	\$ 3,533	5	\$ 648
12/11/2022	Mattress	Standard Resident	\$ 2,695	5	\$ 449
1/29/2023	Carts	Standard Resident	\$ 10,210	10	\$ 766
1/29/2023	Serving Table	Standard Resident	\$ 4,307	10	\$ 3,230
2/2/2023	Mattress	Standard Resident	\$ 1,478	5	\$ 197
2/28/2023	Mattress	Standard Resident	\$ 1,272	5	\$ 148
3/23/2023	Install New Door Hinges	Standard Resident	\$ 1,352	10	\$ 158
3/29/2023	Install New Door Hinges	Standard Resident	\$ 1,352	10	\$ 158
4/7/2023	Televisions	Standard Resident	\$ 1,172	3	\$ 195
7/31/2023	Computer	Standard Resident	\$ 1,041	3	\$ 58
9/15/2023	Televisions	Standard Resident	\$ 1,008	3	\$ 28
Total additions for Movable Equipment			\$ 30,801		\$ 6,312 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility Windham Nursing & Rehabilitation LLC			License No. 2445		Report for Year Ended 9/30/2023			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- 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 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	05/15/97			
2. Date Structure Completed	12/10/01			
3. If NOT Original Owner, Date of Purchase	05/17/18			
4. Date of Initial Licensure	05/15/97			
5. Total Licensed Bed Capacity	90			
6. Square Footage	52,635			
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Variable			
b. Date Mortgage Obtained	06/21/18			
c. Interest Rate for the Cost Year	Libort 400			
d. Term of Mortgage (number of years)	4 Years			
e. Amount of Principal Borrowed	6,179,000			
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 Nursing & Rehabilitation I		2445	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Windham Nursing & Rehabilitation		2445	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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			\$	1,021	1,021				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	1,021	1,021				
14. Insurance									
a. Insurance on Property (buildings only)			\$	30,942	30,942				
b. Insurance on Automobiles			\$						
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$	104,324	104,324				
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$						
14d. Total Insurance Expenditures (14a + b + c)			\$	135,266	135,266				
15. Total All Expenditures (A-13 thru C-14)			\$	10,837,577	11,406,181	(565,185)	(3,419)		

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 8,637,789	8,637,789			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,383,044)	(2,383,044)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 821,137	821,137			
b. Medicare Room and Board Contractual Allowance **	\$ 341,018	341,018			
4. a. Private-Pay Residents and Other	\$ 3,435,773	3,435,773			
b. Private-Pay Room and Board Contractual Allowance **	\$ (198,872)	(198,872)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 158,735	158,735			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (158,735)	(158,735)			
c. Prescription Drugs - Non-Medicare	\$ 25,163	25,163			
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	\$ 89,149	89,149			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (89,149)	(89,149)			
c. Physical Therapy - Non-Medicare	\$ 238,384	238,384			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 30,852	30,852			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (30,852)	(30,852)			
c. Speech Therapy - Non-Medicare	\$ 92,901	92,901			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 98,083	98,083			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (98,083)	(98,083)			
c. Occupational Therapy - Non-Medicare	\$ 266,322	266,322			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (<i>Specify</i>) - Medicare	\$ 0	0			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 73,446	73,446			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,350,015	11,350,015			
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>)	\$ 153	153			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 11	11			
V. Total Other Revenue (1 thru 8)	\$ 164	164			
VI. Total All Revenue (III +V)	\$ 11,350,179	11,350,179			

* 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)	(Specify)
	Oxygen	\$ 2,406		
	X-Ray	\$ 10,256		
	Lab	\$ 30,568		
	Contractuals Allowances	\$ (43,230)		
Total Other Resident Revenue - Medicare		\$ 0	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Oxygen - Managed Care	\$ 300		
	X-Ray - Managed Care	\$ 148		
	Lab - Managed Care	\$ 1,087		
	Optum Care Stipend	\$ 71,910		
Total Other Resident Revenue		\$ 73,446	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
	Interest Income		\$ 153		
Total Interest Income			\$ 153	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
	Misc Income	\$ 11		
Total Other Revenue		\$ 11	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LL	2445	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	329,326
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,665,941
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	178,349
a. Prepaid Insurance	178,349			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	626,716
Refunds	11,636			
Loans & Exchanges	(73,490)			
Exchange	13,570			
See Schedule	675,000			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,800,332
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>362,682</u>		\$	111,214
	Accum. Depreciation <u>251,468</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>625,971</u>		\$	306,143
	Accum. Depreciation <u>319,829</u>	Net		
6. Movable Equipment	*Historical Cost <u>742,007</u>		\$	195,825
	Accum. Depreciation <u>546,182</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-10. Total Fixed Assets (Lines B1 thru 9)			\$	613,181

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

Page Ref	Line Ref	Description	
		Due to Lord Chamberlain	\$ 753
		Due to Mystic Healthcare	\$ 5,304
		Due to Ryders Health	\$ 5,671
		Due to DM Realty	\$ 2,147,126
Total Other Current Liabilities (Itemize)			\$ 2,158,854

G. Balance Sheet (cont'd)

Name of Facility Windham Nursing & Rehabilitation LL	License No. 2445	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 3,413,513	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
3. Buildings			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
4. Non-Movable Equipment			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
5. Movable Equipment			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
6. Motor Vehicles			\$	
*Historical Cost _____				
Accum. Depreciation _____			Net	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
*Historical Cost _____			325,000	
Accum. Depreciation _____			Net	
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>)			\$	
Due from Aaron Manor			2,093	
Due from Greentree Manor			1,492	
See Schedule			3,585	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 328,585	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 3,742,097	

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

G. Balance Sheet (cont'd)

Name of Facility Windham Nursing & Rehabilitation LLC		License No. 2445	Report for Year Ended 9/30/2023	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	976,541
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>)				\$	91,419
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>)				\$	369,985
Patient Fund		48,466			
Accrued Expenses		193,514			
Accrued User Fee		28,565			
Accrued PTO		99,441	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,437,946

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility Windham Nursing & Rehabilitation LLC		License No. 2445	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,437,946	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities (<i>itemize</i>)					
Due from/to Officers		50,000			
Due to Bel-Air		4,758			
Due to Greentree Manor		1,296			
See Schedule		2,158,854			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	2,214,907
C. Total All Liabilities (Lines A-13 + B-5)				\$	3,652,853

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

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation L	2445	9/30/2023	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			\$	145,246
6. Gain or Loss for Period			\$	(56,002)
				10/1/2022 thru 9/30/2023
7. Total Net Worth			\$	89,244
C. Total Reserves and Net Worth			\$	89,244
D. Total Liabilities, Reserves, and Net Worth			\$	3,742,097

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Nursing & Rehabilitation LLC	2445	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	1,093,694
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	11,350,179
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	11,406,181
D. Net Income or Deficit			\$	(56,002)
E. Balance			\$	1,149,696
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Out of period adjustment		(1,060,452)		
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	(1,060,452)
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			\$	89,244
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Windham Nursing & Rehabilitation LLC	License No. 2445	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
Chronic and Convalescent Nursing <input checked="" type="checkbox"/> Home (CCNH) & RHNS <input type="checkbox"/> Combined	<input type="checkbox"/> (Specify)	<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				
Gennaro Evangelista				
Address Address			Phone Number	
88 Ryders Lane, Stratford, CT 06614			203-381-1327	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Gennaro Evangelista			203-381-1327	
Contact Email Address				
gevangelista@rydershealth.com				