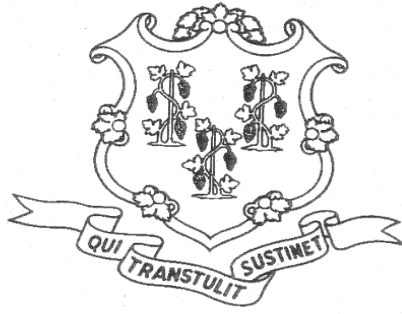


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2023

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 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 2471	(Specify)	(Specify)	Medicare Provider 07-5425
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Medicaid Provider Numbers:	CCNH / RHNS 000020438	(Specify)	(Specify)
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### General Information

Name of Facility (as licensed) Windham Health & Rehab, LLC d/b/a Vanderman Place	License No. 2471	Report for Year Ended 9/30/2023	Page 1	of 37
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#### Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Windham Health & Rehab, LLC d/b/a Vanderman Place [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) Paul Bishins			Printed Name (Owner)		
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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Windham Health & Rehab, LLC d/b/a Vanderman Place	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 595 Valley Street, Willimantic, CT 06226-1901				
Report Prepared By Zella Healthcare Consulting, LLC	Phone Number 203-808-8197	Date 2/1/2024		
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 860-450-7060		Report for Year Ended 9/30/2023	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 / RHNS 2471	(Specify)	(Specify)	Medicare Provider No. 07-5425
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="checkbox"/> Proprietorship <input checked="" type="radio"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No             If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Paul Bishins		Nursing Home Administrator's License No.:	1989	
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 9/30/2023	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				
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 9/30/2023	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	Page 22 Line 9	665,459	650,002
Marshi Management	2060 W County Line Rd., Jackson, NJ 08527	<input type="radio"/>	<input checked="" type="radio"/>		Management Fee	Page 16 Line M12	274,084	274,084
		<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 9/30/2023	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

**General Information and Questionnaire**  
**Other Lines of Business**

Name of Facility Windham Health & Rehab, LLC d/b/a	License No. 2471	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		0		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
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				
<b>Apartments, Independent Living, Assisted Living</b>				
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 Health & R	License No. 2471	Report for Year Ended 9/30/2023	Page 7	of 37
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**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 Health & Rehab, LLC d/b/a Vanderman Place			License No. 2471		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	114	114			114	114						
B. On last day of THIS report period	114	114							114	114		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	73	73			73	73						
B. As of midnight of THIS report period	90	90							90	90		
3. Total Number of Days Care Provided During Period												
A. Medicare	2,507	2,507			2,092	2,092			415	415		
B. Medicaid (Conn.)	23,398	23,398			17,132	17,132			6,266	6,266		
C. Medicaid (other states)												
D. Private Pay	2,588	2,588			1,649	1,649			939	939		
E. State SSI for RCH												
F. Other (Specify) Insurance	1,416	1,416			997	997			419	419		
G. Total Care Days During Period (3A thru F)	29,909	29,909			21,870	21,870			8,039	8,039		
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	10	10			9	9			1	1		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	29,919	29,919			21,879	21,879			8,040	8,040		

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

Name of Facility Windham Health & Rehab, LLC d/b/a Vanderman	License No. 2471	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)	(Specify)		

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	5	70		15				
Per Diem Rate								
a. One bed rm.	Various	#####		380.00				
b. Two bed rms.	Various	#####		380.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	350	350			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	774	774			
2. Restorative Treatments					
C. Other	2,895	2,895			
D. <b>Total Physical Therapy Treatments</b>	4,019	4,019			

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	137	137			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	333	333			
2. Restorative Treatments					
C. Other	907	907			
D. <b>Total Speech Therapy Treatments</b>	1,377	1,377			

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	305	305			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	696	696			
2. Restorative Treatments					
C. Other	2,921	2,921			
D. <b>Total Occupational Therapy Treatments</b>	3,922	3,922			

Annual Report of Long-Term Care Facility

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	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	182,872		2,112						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	344,756		8,243						
5. Dietary Service									
a. Head Dietitian	36,819		762						
b. Food Service Supervisor	67,730		2,085						
c. Dietary Workers	477,431		23,383						
6. Housekeeping Service									
a. Head Housekeeper	51,555		2,080						
b. Other Housekeeping Workers	268,667		14,793						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	72,570		2,425						
b. Other Maintenance Workers	51,970		2,142						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	126,933		6,053						
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	240,661		3,648						
b. RN									
1. Direct Care	649,337		10,714						
2. Administrative**	99,927		2,393						
c. LPN									
1. Direct Care	1,182,615		27,357						
2. Administrative**									
d. Aides and Attendants	1,667,878		69,214						
e. Physical Therapists	257,775		6,365						
f. Speech Therapists	94,160		1,949						
g. Occupational Therapists	148,288	(148,288)	3,963						
h. Recreation Workers	164,155		6,622						
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	152,724		4,594						
n. Marketing									
o. Other (Specify)									
See Attached Schedule									
<i>A-13. Total Salary Expenditures</i>	6,338,823	(148,288)	200,898						

\* 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 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		9/30/2023			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)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

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

CSP-12 Rev. 10/2005

**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		9/30/2023			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)							
<b>Section III - Administrators***</b>										
Tom Harris (10/1/22-7/11/23)	142,155			Non Discriminatory	Administrator	1,656	A2			
Paul Bishins (7/6/23-9/30/23)	40,717			Non Discriminatory	Administrator	456	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of					
Windham Health & Rehab, LLC d/b/a Vanderman H	2471	9/30/2023	13	37					
<b>Total Cost and Hours</b>									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian									
2. Dentist	6,840		55						
3. Pharmacist	12,516		132						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	33,314		392						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	48,428		208						
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	764,927		8,052						
2. Administrative***	11,340		126						
b. LPN									
1. Direct Care									
2. Administrative***									
c. Aides									
d. Other									
12. Other (Specify) See Attached Schedule									
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>877,365</b>		<b>8,964</b>						

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed 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 Health & Rehab, LLC d/b/a Vanderman Place		License No. 2471	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		
LTC Management; 174 Scott Rd, Prospect, CT 06712	Dentist	<input type="radio"/>	<input checked="" type="radio"/>		
All American Healthcare; P.O.B 825968, Philadelphia, PA 19182	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Health Reserves; P.O.B 827932, Philadelphia, PA 19182	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Intelycare; P.O.B 787317, Philadelphia, PA 19178	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Norton and Associates; 97 Elm St, Cohasset, MA 02025	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Nurse Network; 653 Main St, Plantsville, CT 06479	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>		
Linda Paolillo-D'Onofrio; 1385 Highland Ave #13B, Waterbury, CT 06708	State Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Tammi Reilly; 122 Allen Hill Rd, Brimfield, MA 01010	Nurse Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Consulting Rx LLC	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
In House Care, LLC	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>		
Lisa Meadows	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
Rehab Advisors	Rehab Consultant	<input type="radio"/>	<input checked="" type="radio"/>		
HDC Care Solutions	Medical Director	<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 Health & Rehab, LLC d/b/a Vanderma	2471	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>1. Administrative and General</b>								
<b>a. Employee Health &amp; Welfare Benefits</b>								
1. Workmen's Compensation	\$ 96,544	97,450	(906)					
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 81,044	81,044						
4. Social Security (F.I.C.A.)	\$ 472,837	472,837						
5. Health Insurance	\$ 541,703	541,703						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$							
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$	33,552	(33,552)					
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$							
<b>c. Bad Debts*</b>	\$							
<b>d. Accounting and Auditing</b>	\$ 40,414	40,414						
<b>e. Legal (Services should be fully described on Page 15b)</b>	\$ 32,051	34,996	(2,945)					
<b>f. Insurance on Lives of Owners and        Operators (Specify)*</b>	\$							
<b>g. Office Supplies</b>	\$ 12,635	12,635						
<b>h. Telephone and Cellular Phones</b>								
1. Telephone & Pagers	\$ 19,211	19,211						
2. Cellular Phones	\$							
<b>i. Appraisal (Specify purpose and        attach copy)*</b>	\$							
<b>j. Corporation Business Taxes (franchise tax)</b>	\$							
<b>k. Other Taxes (Not related to property - See Page 22)</b>								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 556,232	556,232						
<b>Subtotal</b>	\$ 1,852,671	1,890,074	(37,403)					

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

(Carry Subtotals forward to next page)

**\*\*\* DO NOT Include Holiday Parties / Awards / Gifts to Staff**

**Schedule of Other Employee Benefit:**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Employee Benefits - Non Productive	\$ 33,552	\$ (33,552)				
<b>Total</b>	\$ 33,552	\$ (33,552)	\$ -	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

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

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Windham Health & Rehab, LLC d/	License No. 2471	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 Saul Friedman 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT
--	--

Services Provided by This Firm (*describe fully*)

1 Cost Report Preparation	\$ 4,914
2 Accounting Services	\$ 35,500
3	\$
4	\$
	Charge for Services Provided
	\$ 40,414

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 Ford Harrison 2 Goldman, Gruder & Woods 3 Murtha Cullina LLP 4 State Marshal Joseph J Rijs 5 Treasure State of CT	Telephone Number 1-203-899-8900 1-203-772-7700 1-860-456-0261 N/A
---	---

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

- 1 P.O. Box 890836, Charlotte, NC 28289  
 2 200 Connecticut Ave, Norwalk, CT 06854  
 3 266 Church Street, New Haven, CT 06510  
 4 P.O. Box 96, Willimantic, CT 06226  
 5 Drop at local town halls

Services Provided by This Firm (*describe fully*)

1 General Legal Services - Labor Related	\$ 23,352
2 General Legal Services - Resident Related	\$ 3,618
3 General Legal Services - General Legal Service	\$ 5,081
4 Conservatorship Delivery (Disallowed)	\$ 442
5 Conservatorship Fee (Disallowed)	\$ 2,503
	Charge for Services Provided
	\$ 34,996

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

**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	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>			1,852,671	1,890,074	(37,403)			
<b>i. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$ 2,825	2,825						
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$	3,488	(3,488)					
5. Education Expenses Related to Seminars and Conventions	\$ 1,827	1,827						
6. Automobile Expense <i>not purchase or depreciation</i> )	\$							
7. Other ( <i>Specify</i> ) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted <i>all such expenses</i> )	\$ 20,377	20,377						
2. Advertising Telephone Directory <i>all such expenses</i> )***	\$							
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	15,649	(15,649)					
4. Fund-Raising***	\$							
5. Medical Records	\$ 772	775	(3)					
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 1,858	1,858						
* 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	\$ 2,485	2,485						
10. Contributions*** See Attached Schedule	\$	2,750	(2,750)					
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 164,045	164,045						
12. Administrative Management Services**	\$	274,084	(274,084)					
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 18,527	27,746	(9,219)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,065,387	2,407,983	(342,596)					

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Promotional Advertising	\$ 13,759	\$ (13,759)				
Business Development	\$ 1,890	\$ (1,890)				
<b>Total Other Advertising</b>	\$ 15,649	\$ (15,649)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Charitable Contributions	\$ 2,750	\$ (2,750)				
<b>Total Contributions</b>	\$ 2,750	\$ (2,750)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Bank Charges - All Routine	\$ 13,166					
Business License Fee	\$ 1,045					
Licenses & Permits	\$ 700					
Fines & Penalties	\$ 9,219	\$ (9,219)				
Employee Physicals	\$ 3,616					
<b>Total Other Administrative and General</b>	\$ 27,746	\$ (9,219)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Windham Health & Rehab, LLC d/b/a Va	License No. 2471	Report for Year Ended 9/30/2023	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 #
Marshi Management LLC, 2060 W County Line Rd, Jackson, NJ 08527	274,084	Management Fee	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 Health & Rehab, LLC d/b/a Vanderman Place	2471	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>2. Dietary</b>							
<b>a. In-House Preparation &amp; Service</b>							
1. Raw Food	\$ 211,130	211,130					
2. Non-Food Supplies	\$ 26,752	26,752					
3. Other (Specify) _____	\$ _____						
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$ 3,681	3,681					
<b>c. Other (Specify) _____</b>	\$ _____						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 241,563	241,563					
<b>2E. Dietary Questionnaire</b>	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 Health & Rehab, LLC d/b/a Vanderman Place		2471	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. \$	7,725	7,725				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Other Laundry Supplies		\$	5,348	5,348				
3D. Total Laundry Expenditures (3a + b + c)		\$	13,073	13,073				
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 Vanderr		2471	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.	\$ 16,811	16,811				
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.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	16,811	16,811				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$						
2.	Purchased from Pharmscript / Geriscript	\$		141,489	(141,489)			
b.	Medicine Cabinet Drugs	\$	3,472	3,472				
c.	Medical and Therapeutic Supplies	\$	108,732	108,732				
d.	Ambulance/Limousine***	\$						
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$		14,498	(14,498)			
f.	X-rays and Related Radiological Procedures***	\$		5,190	(5,190)			
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
h.	Laboratory***	\$		23,180	(23,180)			
i.	Recreation	\$	16,808	16,808				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	20,615	(13,415)			
m.	Other (Specify)**** See Attached Schedule	\$	1,899	12,235	(10,336)			
n.	Physical Therapy Expense	\$	2,730	2,730				
o.	Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$	140,841	348,949	(208,108)			

\* 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.



**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 9/30/2023				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
Encore Fire Protection	70 Bacon St., Pawtucket, RI 02860	<input type="radio"/>	<input checked="" type="radio"/>		Sprinkler Insp, Kitchen Suppression, etc	11,410			22	6f
Facilities Compliance Fire Protection	Drive, Southington, CT 06489	<input type="radio"/>	<input checked="" type="radio"/>		Compliance Inspections	22,218			22	6f
CWPM	25 Norton Pl, Plainville, CT 06062	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	21,432			22	6f
		<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	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 42,078	42,078						
b. Heat	\$ 3,263	3,263						
c. Light & Power	\$ 160,093	160,093						
d. Water	\$ 34,633	34,633						
e. Equipment Lease ( <i>Provide detail on page 22b</i> )	\$ 10,270	10,270						
f. Other ( <i>itemize</i> )	\$ 91,166	91,166						
See Attached Schedule								
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 341,503</b>	<b>341,503</b>						
7. Depreciation ( <i>complete schedule page 23*</i> )								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 13,427	13,427						
c. Non-Movable Equipment	\$ 16,502	16,502						
d. Movable Equipment	\$ 1,834	1,834						
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 31,763</b>	<b>31,763</b>						
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 54,003	54,003						
d. Other ( <i>Specify</i> )	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 54,003</b>	<b>54,003</b>						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 665,459	665,459						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 120,291	120,291						
c. Personal property taxes	\$ 630	630						
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 872,145</b>	<b>872,145</b>						

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





### 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 Health & Rehab, LLC d/b/a Vanderman Place			2471	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						
Kyocera; One Jewel Drive, Wilmington, MA 01887	<input type="radio"/>	<input checked="" type="radio"/>	Copiers/Printers	Assumed from prior owner	from prior owner	872		872
Pitney Bowes; P.O. Box 981022, Boston, MA 02298	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	Assumed from prior owner	from prior owner	738		738
Wells Fargo; P.O. Box070241, Philadelphia, PA 19176	<input type="radio"/>	<input checked="" type="radio"/>	Copiers/Printers	Assumed from prior owner	from prior owner	8,660		8,660
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	10,270

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 Windham Health & Rehab, LLC d/b/a Vanderman Place			License No. 2471			Report for Year Ended 9/30/2023			Page 23	of 37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
<b>A. Land Improvements</b>												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
<b>B. Building and Building Improvements</b>												
1. Acquired prior to this report period	268,423		268,423	93,989	SL	Various	13,427					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal								13,427				
<b>C. Non-Movable Equipment</b>												
1. Acquired prior to this report period	193,713		193,713	47,221	SL	Various	16,502					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal								16,502				
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
<b>D. Movable Equipment</b>												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period				Var	Var	18,071	18,071	14,059	SL	Various	1,742	
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative						5,498	5,498		SL	Various	92	
d. Standard Resident												
e. Specialized Resident												
Total Acquired during this report period						5,498	5,498				92	
D-3. Subtotal												1,834
<b>E. Total Depreciation</b>										31,763		

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Non-Movable Equipment:</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment:</b>		\$ -		\$ - **

\*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			
<b>Additions:</b>					
12/31/2022	Bladder Scanner & Cart	Administrative	\$ 5,498	5	\$ 92
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipmen</b>			\$ 5,498		\$ 92 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipmen</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
4/1/2023	New Doors	\$ 22,470	10	\$ 1,124
<b>Total additions for Leasehold Improvemen</b>		\$ 22,470		\$ 1,124 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Windham Health & Rehab, LLC d/b/a Vanderman Place			2471		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Var	15 Years	800,845	237,209	SL	Various	52,879	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	15 Years	22,470		SL	Various	1,124	
C-4. Subtotal									54,003
<b>D. Total Amortization</b>									54,003

\* 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 Health & Rehab, LLC d/b/a	License No. 2471	Report for Year Ended 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If <b>NOT</b> Original Owner, Date of Purchase	07/17/22				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	114				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Variable				
b. Date Mortgage Obtained	07/18/22				
c. Interest Rate for the Cost Year	10.12% - 12.12%				
d. Term of Mortgage (number of years)	2				
e. Amount of Principal Borrowed	2,858,900				
f. Principal balance outstanding as of 9/30/23	2,858,900				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended					Page	of
Windham Health & Rehab, LLC d/b/		2471	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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$						

(Carry Subtotals forward to next page)



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

Name of Facility		License No.	Report for Year Ended				Page	of	
Windham Health & Rehab, LLC d		2471	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)									
Other Interest Expense					1,090	(1,090)			
13. Total All Interest Expense (12B7 + 12C3 + 12D)					1,090	(1,090)			
14. Insurance									
a. Insurance on Property (buildings only)			\$ 29,054	29,054					
b. Insurance on Automobiles									
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$ 133,409	133,409					
2. Fire and Extended Coverage									
3. Other (Specify)									
14d. Total Insurance Expenditures (14a + b + c)			\$ 162,463	162,463					
15. Total All Expenditures (A-13 thru C-14)			\$ 10,921,686	11,621,768		(700,082)			

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Windham Health & Rehab, LLC d/b/a	Van 2471	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents <i>(CT only)</i>	\$ 9,017,344	9,017,344			
b. Medicaid Room and Board Contractual Allowance **	\$ (2,462,867)	(2,462,867)			
2. a. Medicaid <i>(All other states)</i>	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents <i>(all inclusive)</i>	\$ 1,345,273	1,345,273			
b. Medicare Room and Board Contractual Allowance **	\$ 799,832	799,832			
4. a. Private-Pay Residents and Other	\$ 1,077,826	1,077,826			
b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 40,678	40,678			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 80,878	80,878			
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	\$ 281,333	281,333			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 65,239	65,239			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 102,346	102,346			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 32,481	32,481			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 286,022	286,022			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 64,673	64,673			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other <i>(Specify)</i> - Medicare	\$ (445,104)	(445,104)			
b. Other <i>(Specify)</i> - Non-Medicare	\$ (274,830)	(274,830)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 10,011,124	10,011,124			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income <i>(Specify)</i>	\$ 28	28			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other <i>(Specify)</i>	\$ 1,009	1,009			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,037	1,037			
<b>VI. Total All Revenue</b> (III +V)	\$ 10,012,161	10,012,161			

\* 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)
30 II 6a	Lab	\$ 719		
30 II 6a	X-Ray	\$ 1,627		
30 II 6a	Contractual Allowance	\$ (447,450)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (445,104)	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 II 6b	Lab	\$ 14,999		
30 II 6b	X-Ray	\$ 1,642		
30 II 6b	Contractual Allowance	\$ (291,471)		
<b>Total Other Resident Revenue</b>		\$ (274,830)	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
30 IV 5	Interest Income	N/A	\$ 28		
<b>Total Interest Income</b>			\$ 28	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
30 IV 8	Food Rebate	\$ (15)		
30 IV 8	Tax Refund	\$ 115		
30 IV 8	Workers Comp Refund	\$ 906		
30 IV 8	Medical Records Income	\$ 3		
<b>Total Other Revenue</b>		\$ 1,009	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Health & Rehab, LLC d/b/a V	2471	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	76,341
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,441,200
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	112,608
a. Prepaid Workers Comp	2,402			
b. Prepaid Insurance	110,206			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	(214,833)
Due from Landlord	(214,833)			
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,415,316
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 268,423		\$	161,007
	Accum. Depreciation 107,416	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost 193,713		\$	129,990
	Accum. Depreciation 63,723	Net		
6. Movable Equipment	*Historical Cost 23,569		\$	7,676
	Accum. Depreciation 15,893	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(272,379)
CR vs FS Net Book Value	(272,379)			
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	26,294

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

(Carry Total forward to next page )

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
<b>Total Prepaid Expenses</b>			\$ -

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Windham Health & Rehab, LLC d/b/a V	2471	9/30/2023	32	37
<b>Account</b>			<b>Amount</b>	
Total Brought Forward:			\$ 1,441,610	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	
3. Buildings			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	
4. Non-Movable Equipment			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	
5. Movable Equipment			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	
6. Motor Vehicles			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost	_____		
	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> )			\$	
Loan Transfer		(1,095,000)		
Due to Prior Owner		(39,731)		
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$ (1,134,731)	
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$ 306,880	

\* 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 Health & Rehab, LLC d/b/a Vander	License No. 2471	Report for Year Ended 9/30/2023	Page 33	of 37
<b>Account</b>				<b>Amount</b>
<b>Liabilities</b>				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 814,714
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> )				\$ 121,167
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$
6. Accrued Payroll Taxes Payable				\$ 9,677
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> )				\$ 1,380,881
Other Accrued Expenses		305,714	Resident Funds Refund 338,347	
Accrued Provider Tax		660,974	Patient Refund 43,945	
Accrued Accounting		1,401	Prior Owner Revenue (3,500)	
Accrued Management Fee		34,000	See Schedule	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$ 2,326,439</b>

\* 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 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,326,439	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 30,000
Name and Address of Lender	Amount	Loan Date		
Shimshon Fisher	30,000	Various		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
_____				
_____				
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 30,000
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,356,439



**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	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	<b>(524,043)</b>
6. Gain or Loss for Period			\$	<b>(1,525,516)</b>
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	<b>(2,049,559)</b>
<b>C. Total Reserves and Net Worth</b>			\$	<b>(2,049,559)</b>
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	<b>306,880</b>

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**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	9/30/2023	36	37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(447,190)
B.	Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	10,012,161
C.	Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,537,677
D.	Net Income or Deficit			\$	(1,525,516)
E.	Balance			\$	(1,972,706)
F.	Additions				
1.	Additional Capital Contributed <i>(itemize)</i>				
	Expenses per Page 27	\$11,621,768			
	CR vs FS Depreciation	(84,091)			
	Total FS Expenses	\$11,537,677			
2.	Other <i>(itemize)</i>				
	Prior Year Adjustment		(76,853)		
F-3.	Total Additions			\$	(76,853)
G.	Deductions				
1.	Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
	Name and Address <i>(No., City, State, Zip )</i>	Title	Amount		
2.	Other Withdrawings <i>(Specify)</i>			\$	
	Purpose	Amount			
3.	Total Deductions			\$	
H.	<b>Balance at End of Period</b>		09/30/23	\$	(2,049,559)

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

Name of Facility Windham Health & Rehab, LLC d/b/a	License No. 2471	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title President	Date Signed 2/15/24		
Printed Name of Preparer Stephen Bernier				
Address Address 7 Eastview Drive, Simsbury, CT 06070			Phone Number 203-808-8197	
Contacted Person Regarding Additional Information Needed Regarding This Report Shimshon Fisher			Phone Number 732-703-0833	
Contact Email Address shimfisher@gmail.com				