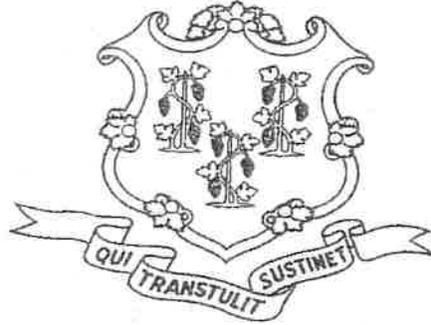


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Windsor Health and Rehab Center, LLC	
Address (No. & Street, City, State, Zip Code) 581 Poquonock Ave, Windsor, CT	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2214-C	RHNS	(Specify)	Medicare Provider 07-5011
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Medicaid Provider Numbers:	CCNH 9589	RHNS	ICF-IID
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For Department Use Only

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

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Windsor Health and Rehab Center, LLC		Period Covered: From 10/1/2021	To 9/30/2022
Address of Facility 581 Poquonock Ave, Windsor, CT			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/21/2023
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid \$			
2. Laundry wages paid \$			
3. Housekeeping wages paid \$			
4. Nursing wages paid \$			
5. All other wages paid \$			
6. Total Wages Paid \$			
7. Total salaries paid \$			
8. Total Wages and Salaries Paid (As per page 10 of Report) \$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-688-7211		Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Windsor Health and Rehab Center, LLC		Address (No. & Street, City, State, Zip) 581 Poquonock Ave, Windsor, CT		
License Numbers:	CCNH 2214-C	RHNS	(Specify)	Medicare Provider No. 07-5011
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Lara Alatise		Nursing Home Administrator's License No.:	2214-C	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022	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 Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2022	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
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? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No			
Related Party Notes	581 Poquonock Ave, Windsor, CT	<input type="radio"/>	<input checked="" type="radio"/>	See Balance Sheet		
		<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 Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2022	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

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

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Windsor Health and Rehab Center, LLC		2214-C	9/30/2022		6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Eagle Leasing	<input type="radio"/>	<input checked="" type="radio"/>	Storage Containers	Monthly	Monthly	2,414	2,414
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
						Total ***	2,414

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

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Windsor Health and Rehab Center,	License No. 2214-C	Report for Year Ended 9/30/2022	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Fred Dalicandro Bookkeeping	74 Bidwell St Glastonbury, CT		
2	Marcum LLP	555 Long Wharf Dr New Haven, CT		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Bookeeping Services Acctg Close		\$	17,111
2	Cost report preparation services		\$	8,202
3			\$	
4			\$	
			Charge for Services Provided	
			\$ 25,313	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Ford Harrison		(860) 740-1355	
2	LTC Matters		(978) 319-2237	
3	Murtha Cullina		(860) 240-6000	
4	State of CT			
5	State Marshall			
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	CityPlace II, 185 Asylum Street, Suite 820 Hartford, Connecticut 06103			
2	521 Rogers St, Lowell, MA 01852			
3	280 Trumbull St, Hartford, CT 06103			
4				
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Union Labor Negotiations		\$	27,777
2	AR Collections Attorney/Medicaid pending (Disallowed page 28)		\$	14,230
3	State Survey Follow Up		\$	837
4	Misc Expense (Disallow Page 28)		\$	250
5	Misc Expense (Disallow Page 28)		\$	55
			Charge for Services Provided	
			\$ 43,149	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No				

Schedule of Resident Statistics

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2022		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Page 8	of 37										
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH			RHNS	Total	CCNH	RHNS	(Specify)					
1. Certified Bed Capacity																			
A. On last day of PREVIOUS report period		108	108					108	108										
B. On last day of THIS report period		108	108							108	108								
2. Number of Residents																			
A. As of midnight of PREVIOUS report period		88	88					88	88										
B. As of midnight of THIS report period		87	87										87	87					
3. Total Number of Days Care Provided During Period																			
A. Medicare		2,743	2,743					2,244	2,244				499	499					
B. Medicaid (Conn.)		26,902	26,902					19,997	19,997				6,905	6,905					
C. Medicaid (other states)																			
D. Private Pay		1,360	1,360					1,039	1,039				321	321					
E. State SSI for RCH																			
F. Other (Specify)		1,466	1,466					1,232	1,232				234	234					
G. Total Care Days During Period (3A thru F)		32,471	32,471					24,512	24,512				7,959	7,959					
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds																			
A. Medicaid Bed Reserve Days																			
B. Other Bed Reserve Days																			
5. Total Resident Days (3G + 4A + 4B)		32,471	32,471					24,512	24,512				7,959	7,959					

Schedule of Resident Statistics (Cont'd)

Name of Facility Windsor Health and Rehab Center, LLC			License No. 2214-C			Report for Year Ended 9/30/2022			Page 9	of 37			
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	5		77			5							
Per Diem Rate													
a. One bed rm.	Var		243.18			456.00							
b. Two bed rms.	Var		243.18			350.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments									TOTAL	CCNH	RHNS	(Specify)	
A. Medicare - Part B									7,578	7,578			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									2,299	2,299			
2. Restorative Treatments													
C. Other									2,637	2,637			
D. Total Physical Therapy Treatments									12,514	12,514			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									727	727			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									202	202			
2. Restorative Treatments													
C. Other									213	213			
D. Total Speech Therapy Treatments									1,142	1,142			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									6,500	6,500			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments									2,184	2,184			
2. Restorative Treatments													
C. Other									2,337	2,337			
D. Total Occupational Therapy Treatments									11,021	11,021			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	145,435	2,090				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	459,256	15,593				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	385,859	18,323				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	173,094	10,592				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	93,082	5,579				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	45,507	2,699				
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	92,267	1,375				
b. RN						
1. Direct Care	582,934	15,394				
2. Administrative**	70,009	2,334				
c. LPN						
1. Direct Care	242,850	13,375				
2. Administrative**						
d. Aides and Attendants	1,081,891	56,783				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	92,198	4,832				
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	62,422	2,341				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	3,526,804	151,310				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	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		
Windsor Health and Rehab Center, LLC		2214-C		9/30/2022		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									
Mutis Alatise	81,998		Non-Discrim.	Administration Services	2,112	A4			
Damilola Alatise	35,857		Non-Discrim.	Payroll/Human Resources/Charge Nurse RN	936	A4			
Tony Alatise	95,783		Non-Discrim.	Dir. Of Operations	2,160	A4			

* 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.

State of Connecticut
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) Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2022		Page 12	of 37
		Full Description of Services Rendered	Line Where Claimed on Page 10		
Name	Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
Section III - Administrators***					
Lara Alatise	Non-Discrim.	2,090 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.

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	11,662	73				
3. Pharmacist	2,295	24				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	251,789	2,517				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	33,100	180				
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	50,915	340				
b. Other						
10. Occupational Therapist						
a. Resident Care	239,657	2,396				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	426,097	5,601				
2. Administrative***						
b. LPN						
1. Direct Care	733,417	12,223				
2. Administrative***						
c. Aides	700,634	20,018				
d. Other						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	2,449,566	43,372				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 150,247	150,247		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 338,575	338,575		
5. Health Insurance	\$ 361,618	361,618		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 36,674	36,674		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 35,920	35,920		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 105,000	105,000		
d. Accounting and Auditing	\$ 25,313	25,313		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 43,149	43,149		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 29,341	29,341		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 29,591	29,591		
2. Cellular Phones	\$ 8,226	8,226		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 598,853	598,853		
Subtotal	\$ 1,762,507	1,762,507		

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Admin/Gen Employment Expense (Background Checks)	\$ 11,803		
Admin/Gen Employment Expense (Open Item)	24,117		
Total	\$ 35,920	\$ -	\$ -

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		1,762,507	1,762,507		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$ 1,410	1,410			
4. Employee Travel	\$ 2,527	2,527			
5. Education Expenses Related to Seminars and Conventions	\$ 1,035	1,035			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 32,542	32,542			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 2,040	2,040			
4. Fund-Raising***	\$				
5. Medical Records	\$ 285	285			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 2,015	2,015			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,013	4,013			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 176,213	176,213			
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$ 37,035	37,035			
C-14 Total Administrative & General Expenditures	\$ 2,021,622	2,021,622			

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Admin/Gen Advertising/Mrktng (Disallowed page 28)	\$ 2,040		
Total Other Advertising	\$ 2,040	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CT Association of Health Care Facilities	\$ 3,502		
American Assoc of Post Acute Nurses	246		
American Assoc HCF	265		
Total Dues	\$ 4,013	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Prior Period Adjustments- "ot (Disallowed page 28)	\$ 39		
Admin/General Routine Bank Fees	14,348		
Admin/General Equipment Rental	13,409		
Admin/General Sml Equip Purch	872		
Business Meals (Disallowed page 28)	187		
Admin/General Licenses	3,180		
Admin/General Penalties (Disallowed page 28)	5,000		
Total Other Administrative and General	\$ 37,035	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

* 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
Windsor Health and Rehab Center, LLC		2214-C	9/30/2022	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 262,122	262,122			
2. Non-Food Supplies	\$ 39,832	39,832			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$ 1,957	1,957			
c. Other (Specify) _____					
Other Dietary Supplies	\$ 14,990	14,990			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 318,901	318,901			
2E. Dietary Questionnaire					
F. Resident Meals: Total no. of meals served per day:*		Total	CCNH	RHNS	(Specify)
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
Windsor Health and Rehab Center, LLC		2214-C	9/30/2022	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	320	320		
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	\$	8,000	8,000		
3D. Total Laundry Expenditures (3a + b + c)	\$	8,320	8,320		
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
Windsor Health and Rehab Center, LLC		2214-C	9/30/2022		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 47,282	47,282		
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.	\$ 346	346		
C.	Other (<i>Specify</i>) Other Housekeeping Supplies		\$ 2,229	2,229		
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 49,857	49,857		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from Pharmacy		\$ 188,126	188,126		
b.	Medicine Cabinet Drugs		\$			
c.	Medical and Therapeutic Supplies		\$ 268,756	268,756		
d.	Ambulance/Limousine***		\$ 6,437	6,437		
e.	Oxygen					
1.	For Emergency Use		\$			
2.	Other***		\$ 19,018	19,018		
f.	X-rays and Related Radiological Procedures***		\$ 11,270	11,270		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h.	Laboratory***		\$ 19,936	19,936		
i.	Recreation		\$ 12,724	12,724		
j.	Direct Management Services*		\$			
k.	Indirect Management Services*		\$			
l.	Other (Specify)**** See Attached Schedule		\$ 19,385	19,385		
5M.	Total Resident Care Expenditures (5a - 5j)		\$ 545,652	545,652		

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Physical Therapy Supplies	\$ 9,312		
IV Infusion Therapy (Disallowed page 28)	10,073		
Total Other Resident Care	\$ 19,385	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022		22	37
Item	Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 57,164	57,164			
b. Heat	\$ 53,565	53,565			
c. Light & Power	\$ 104,791	104,791			
d. Water	\$ 39,136	39,136			
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 2,414	2,414			
f. Other (<i>itemize</i>)	\$ 202,769	202,769			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 459,839	459,839			
7. Depreciation (<i>complete schedule page 23*</i>)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$ 96,667	96,667			
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$ 32,688	32,688			
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 129,355	129,355			
8. Amortization (<i>Complete att. Schedule Page 24*</i>)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 37,030	37,030			
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 37,030	37,030			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 423,575	423,575			
10. Property Taxes					
a. Real estate taxes paid by owner	\$ 84,987	84,987			
b. Real estate taxes paid by lessor	\$				
c. Personal property taxes	\$ 2,246	2,246			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 677,193	677,193			

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
12/30/2021	Computers	Administrative	\$ 19,142	5	\$ 3,828
4/20/2022	Computers	Administrative	\$ 3,990	5	\$ 798
1/19/2022	Furniture	Standard Resident	\$ 2,010	5	\$ 402
Total additions for Movable Equipmen			\$ 25,142		\$ 5,028
Deletions:					
Total deletions for Movable Equipmen			\$ -		\$ -

*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:				
11/5/2021	North, South and Centers	\$ 29,500	10	\$ 2,950
11/20/2021	dietary meal tray cart	\$ 9,894	5	\$ 1,979
12/1/2021	Schmidt Electric LLC	\$ 636	5	\$ 127
2/24/2022	Air Temp Mechanical Services	\$ 8,116	5	\$ 1,623
3/25/2022	laundry equipment repair	\$ 3,137	5	\$ 627
9/2/2022	Spotcooler	\$ 459	5	\$ 92
9/2/2022	Spotcooler	\$ 8,083	5	\$ 1,617
9/30/2022	Med- Essential purch resident elect...	\$ 3,517	5	\$ 703
Total additions for Leasehold Improvemen		\$ 63,342		\$ 9,718
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Windsor Health & Rehab Center
FIXED ASSET / DEPRECIATION SCHEDULE

		Date In Service	Method	Life	Historical Cost	2020 Deprec.	2020 A.S.B.	2021 Deprec.	2021 A.S.B.	2022 Deprec.	2022 A.S.B.	2023 Deprec.	2023 A.S.B.	2024
LEASEHOLD IMPROVEMENTS														
2018 Additions														
Various Asset Additions		2018	S.L.		132,778	6,290	36,497	6,290	45,787	6,290	52,077	6,290	58,367	85,701
					132,778	6,290	36,497	6,290	45,787	6,290	52,077	6,290	58,367	85,701
2019 Additions														
Replacement of bad horn in the kitchen		10/27/2018	S.L.	3	971	174	345	174	522	174	696	174	870	175
Kitchen ceiling repair		11/29/2018	S.L.	12	1,543	129	258	129	387	129	516	129	645	1,027
Smoke alarm 10 year lithium battery - commercial package		11/20/2018	S.L.	10	2,403	240	480	240	720	240	960	240	960	1,443
Jinco Bed Pan and call bells		11/21/2018	S.L.	10	655	66	132	66	198	66	264	66	264	391
Heat repair south wing		10/11/2018	S.L.	5	1,069	202	404	202	606	202	808	202	808	1,211
Special patient Floor bed reference 42413		11/2/2018	S.L.	10	2,259	226	452	226	678	226	904	226	904	1,355
Camtra food trays		1/2/2019	S.L.	10	1,520	152	304	152	456	152	608	152	608	912
generator repair 2/14/19		2/18/2019	S.L.	3	1,600	32	64	32	96	32	128	32	128	192
generator repair		2/18/2019	S.L.	3	1,198	240	480	240	720	240	960	240	960	1,443
generator repair		3/6/2019	S.L.	3	1,434	287	574	287	861	287	1,148	287	1,148	1,721
parking lot light rewiring		4/9/2019	S.L.	20	3,296	165	330	165	495	165	660	165	660	1,005
VISTA IT SOLUTIONS, LLC		4/25/2019	S.L.	3	1,918	212	424	212	636	212	848	212	848	1,271
MEDLINE INDUSTRIES INC		4/20/2019	S.L.	3	958	192	384	192	576	192	768	192	768	1,151
Ceiling tiles for lobby area		1/2/2019	S.L.	12	1,836	153	306	153	459	153	612	153	612	918
building repair		5/2/2019	S.L.	10	1,058	106	212	106	318	106	424	106	424	636
Fire door replacement - life safety deficiency basement door		1/30/2019	S.L.	13	3,016	206	412	206	618	206	824	206	824	1,236
Front entry of the facility painting, fascia painting and liming		9/3/2019	S.L.	10	4,453	445	890	445	1,335	445	1,780	445	1,780	2,670
Dining room, recreation room window treatment		9/26/2019	S.L.	10	11,000	1,100	2,200	1,100	3,300	1,100	4,400	1,100	4,400	6,600
Rehab gym renovation including flooring, counter top and cabinetry		9/30/2019	S.L.	10	13,336	1,334	2,668	1,334	4,002	1,334	5,336	1,334	5,336	8,000
					83,113	8,641	11,112	8,641	18,943	8,641	21,584	8,641	21,584	30,189
2020 Additions														
Rained sound & Communication		3/1/2020	S.L.	5	4,216	843	843	843	1,686	843	2,529	843	2,529	1,687
Advantage linen improvements		10/18/2019	S.L.	5	606	121	121	121	242	121	363	121	363	243
Caled Inc		11/11/2019	S.L.	3	852	170	170	170	340	170	510	170	510	342
State-Wide Electric Inc		11/10/2019	S.L.	3	886	177	177	177	354	177	531	177	531	355
MEDLINE INDUSTRIES INC		2/2/2020	S.L.	3	1,642	328	328	328	656	328	1,008	328	1,008	674
HD Supply		5/5/2020	S.L.	3	202	40	40	40	80	40	120	40	120	82
Geriatric Medical & Surgical Supply Inc		3/3/2020	S.L.	3	925	185	185	185	370	185	555	185	555	370
Lined Tape Systems		11/20/2019	S.L.	3	1,049	210	210	210	420	210	630	210	630	419
HD Supply		9/9/2020	S.L.	3	46	9	9	9	18	9	27	9	27	19
HD Supply		8/9/2020	S.L.	3	86	17	17	17	34	17	51	17	51	35
					10,551	2,108	2,108	2,108	4,216	2,108	6,324	2,108	6,324	4,237
2021 Additions														
American Express		10/1/2020	S.L.	10	11,310	-	-	-	1,131	1,131	1,131	2,262	2,262	9,048
HD Supply		10/4/2020	S.L.	3	134	-	-	-	27	27	27	54	54	80
Sign Pace		11/10/2020	S.L.	3	3,499	-	-	-	700	700	1,400	1,400	2,800	2,099
Major's Maintenance, LLC		11/13/2020	S.L.	3	6,480	-	-	-	1,296	1,296	2,592	2,592	3,888	2,880
REHAB SERVICES		12/23/2020	S.L.	3	830	-	-	-	166	166	332	332	498	363
kitchen equipment Co		1/26/2021	S.L.	3	2,101	-	-	-	420	420	840	840	1,260	921
Lift Digital Scale		3/23/2021	S.L.	3	2,169	-	-	-	434	434	868	868	1,302	969
American Express		4/14/2021	S.L.	10	3,101	-	-	-	310	310	620	620	1,240	930
Core Healthcare Supply		4/18/2021	S.L.	3	559	-	-	-	112	112	224	224	336	252
DIRECT SUPPLY INC		4/21/2021	S.L.	3	5,468	-	-	-	1,094	1,094	2,188	2,188	3,282	2,461
DIRECT SUPPLY INC		6/1/2021	S.L.	3	1,750	-	-	-	350	350	700	700	1,050	787
Emmanuel Montoya y Rodriguez Florist		7/23/2021	S.L.	10	10,975	-	-	-	1,098	1,098	2,196	2,196	3,294	2,470
Major's Maintenance, LLC		4/17/2021	S.L.	3	18,620	-	-	-	3,724	3,724	7,448	7,448	11,172	8,379
Air Temp Mechanical Services		8/31/2021	S.L.	10	1,425	-	-	-	143	143	286	286	429	321
Air Temp Mechanical Services		9/16/2021	S.L.	10	313	-	-	-	31	31	62	62	93	70
Major's Maintenance, LLC		9/21/2021	S.L.	3	11,146	-	-	-	2,229	2,229	4,458	4,458	6,687	5,015
					79,828	-	-	-	13,151	13,151	26,302	26,302	39,453	29,314
2022 Additions														
North, South and Centers		11/5/2021	S.L.	10	29,500	-	-	-	-	-	2,950	2,950	2,950	22,550
detour meal tray cart		11/29/2021	S.L.	3	9,894	-	-	-	-	-	1,979	1,979	1,979	7,915
Scheidt Electric LLC		12/1/2021	S.L.	3	516	-	-	-	-	-	127	127	127	589
Air Temp Mechanical Services		2/24/2022	S.L.	3	8,116	-	-	-	-	-	1,623	1,623	1,623	6,493
laundry equipment repair		3/25/2022	S.L.	3	3,137	-	-	-	-	-	627	627	627	2,510
Spacooler		9/2/2022	S.L.	3	459	-	-	-	-	-	92	92	92	367
Spacooler		9/2/2022	S.L.	3	8,483	-	-	-	-	-	1,697	1,697	1,697	6,786
Med-Essential purch resident chet.		8/16/2022	S.L.	3	3,513	-	-	-	-	-	703	703	703	2,810
					83,341	-	-	-	-	-	9,118	9,118	9,118	69,223
TOTAL LEASEHOLD IMPROVEMENTS					844,624	14,859	82,027	27,312	88,219	27,699	117,249	27,699	127,880	177,846
MOVABLE EQUIPMENT														
2018 Additions														
Various Asset Additions		2018	S.L.		372,429	17,580	235,581	17,580	253,161	17,580	270,741	17,580	288,321	101,687
					372,429	17,580	235,581	17,580	253,161	17,580	270,741	17,580	288,321	101,687
2019 Additions														
Fall prevention chair		6/6/2019	S.L.	10	1,590	160	320	160	480	160	640	160	640	950
Alumalight pressure reducing mattress		11/10/2018	S.L.	3	1,600	320	640	320	960	320	1,280	320	1,280	1,920
Wheel chair scale		12/7/2018	S.L.	3	1,261	252	504	252	756	252	1,008	252	1,008	1,511
Blood Pressure Monitor, patient lift wheel chair		12/6/2018	S.L.	10	4,593	459	918	459	1,377	459	1,377	459	1,377	2,065
AED, automatic defibrillator		12/24/2018	S.L.	3	8,116	1,623	3,246	1,623	4,869	1,623	4,869	1,623	4,869	7,492
linage furniture and dining room furniture		5/19/2019	S.L.	10	16,784	1,678	3,356	1,678	5,014	1,678	5,014	1,678	5,014	7,521
Hospital beds and mattresses		9/26/2019	S.L.	3	7,217	1,443	2,886	1,443	4,329	1,443	4,329	1,443	4,329	6,492
Bed Control parts		8/24/2019	S.L.	3	1,364	273	546	273	819	273	819	273	819	1,228
Bed part - junction box for electrical beds		6/23/2019	S.L.	3	5,097	1,019	2,038	1,019	3,057	1,019	3,057	1,019	3,057	4,585
					84,888	8,728	11,492	8,728	15,177	8,728	15,177	8,728	15,177	22,186
2020 Additions														
Sonic wall for internet equipment		11/9/2018	S.L.	5	1,468	293	586	293	879	293	879	293	879	1,317
					1,468	293	586	293	879	293	879	293	879	1,317
2020 Additions														
MEDLINE INDUSTRIES INC		10/18/2019	S.L.	3	1,800	360	720	360	1,080	360	1,080	360	1,080	1,620
MEDLINE INDUSTRIES INC		10/18/2019	S.L.	3	2,804	561	1,122	561	1,683	561	1,683	561	1,683	2,524
Geriatric Medical & Surgical Supply Inc		3/3/2020	S.L.	3	1,861	372	744	372	1,116	372	1,116	372	1,116	1,674
DIRECT SUPPLY HEALTHCARE EQUIPMENT		3/4/2020	S.L.	3	1,261	252	504	252	756	252	756	252	756	1,134
Geriatric Medical & Surgical Supply Inc		8/5/2020	S.L.	3	923	185	370	185	555	185	555	185	555	840
MED-ESSENTIALS LLC		1/6/2020	S.L.	3	3,810	762	1,524	762	2,286	762	2,286	762	2,286	3,429
Geriatric Medical & Surgical Supply Inc		9/9/2020	S.L.	3	3,814	763	1,526	763	2,289	763	2,289	763	2,289	3,432
MED-ESSENTIALS LLC - Mattresses		9/9/2020	S.L.	10	8,078	808	1,616	808	2,424	808	2,424	808	2,424	3,636

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Windsor Health and Rehab Center, LLC	License No. 2214-C	Report for Year Ended 9/30/2022		Page 24	of 37		
		Date of Acquisition	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
A. Organization Expense							
1.							
2.							
3.							
A-4. Subtotal							
B. Mortgage Expense							
1.							
2.							
3.							
B-4. Subtotal							
C. Leasehold Improvements and Other							
1. Acquired prior to this report period		Var	281,282	S/L	Var		
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)		Var	63,342	S/L	Var		
C-4. Subtotal							
D. Total Amortization							
					37,030		
					37,030		

* 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 Windsor Health and Rehab Center, LL	License No. 2214-C	Report for Year Ended 9/30/2022	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes <input checked="" type="radio"/> No		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.			If "Yes," complete Part B. If "No," complete Part C.		
Description	Total				
1. Date Land Purchased	01/01/16				
2. Date Structure Completed	01/01/72				
3. If NOT Original Owner, Date of Purchase	01/01/16				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	108				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Rina Properties	581 Poquonock Ave, Windsor, CT 06095	11/01/18		423,575	

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
Windsor Health and Rehab Center, L		2214-C	9/30/2022			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Windsor Health and Rehab Center,		2214-C		9/30/2022			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$				
14. Insurance								
a. Insurance on Property (buildings only)				\$	59,990	59,990		
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	101,563	101,563		
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$				
14d. Total Insurance Expenditures (14a + b + c)				\$	161,553	161,553		
15. Total All Expenditures (A-13 thru C-14)				\$	10,219,307	10,219,307		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Windsor Health and Rehab Center, LLC			2214-C	9/30/2022	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 239,657	239,657		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 105,000	105,000		
10.			Accounting	\$			
10a.			Legal	\$ 14,535	14,535		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 6,786	6,786		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	3	Gifts, flowers and coffee shops	\$ 1,410	1,410		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 2,040	2,040		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 5,226	5,226		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 374,654	374,654		

* All except "Help Wanted"

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m11	Prior Period Adjustments- "ot	\$ 39		
16	m11	Business Meals	187		
16	m11	Admin/General Penalties	5,000		
Total Other A&G Adjustments			\$ 5,226	\$ -	\$ -

Windsor Health and Rehabilitation Center
 Cell Phone Disallowance
 September 30, 2022

<u>Beds</u>	<u>No. of Phones</u>	<u>Allowable Per Month</u>	<u>Total Allowable</u>
1-100	3	\$ 30	\$ 1,080
101-200	4	\$ 30	\$ 1,440
201-300	5	\$ 30	\$ 1,800
301-400	6	\$ 30	\$ 2,160

Cell Phone Expense	8,226
Allowable Cost Per Month	120
Months in Cost Year	12
Total Allowable Cost	<u>1,440</u>
Disallowed on Page 28, Line 12	6,786

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Windsor Health and Rehab Center, LLC			2214-C	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 374,654	374,654		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 188,126	188,126		
28.	20	5d	Ambulance/Limousine	\$ 6,437	6,437		
29.	20	5f	X-rays, etc	\$ 11,270	11,270		
30.	20	5h	Laboratory	\$ 19,936	19,936		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 19,018	19,018		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 16,205	16,205		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 71,054	71,054		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 706,700	706,700		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	6f	Cable Disallowance (See Attached)	\$ 6,132		
20	5l	IV Infusion Therapy	10,073		
Total Other Ancillary Costs			\$ 16,205	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	Line 8	Miscellaneous Managed Care Income (Disallowed page 29)	\$ 71,054		
Total Other Adjustments			\$ 71,054	\$ -	\$ -

Schedule of Unallowable Building Interest

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

**Windsor Health & Rehab Center
Disallowance Schedule for Cable TV
September 30, 2022**

	<u>Amount</u>	
Total Cable TV Expense acct #65450	\$ 9,732	TB Linked
Monthly Allowable amount	\$ 300	
Months in Year	12	
% of Actual Days in Cost Year (365 Days)	<u>100%</u>	
Total Allowable Cost	\$ 3,600	
Disallowed Cable TV	<u><u>\$ 6,132</u></u>	

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,335,624	11,335,624				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,965,413)	(4,965,413)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,171,040	1,171,040				
b. Medicare Room and Board Contractual Allowance **	\$ 844,662	844,662				
4. a. Private-Pay Residents and Other	\$ 1,439,974	1,439,974				
b. Private-Pay Room and Board Contractual Allowance **	\$ (27,483)	(27,483)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 86,616	86,616				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 80,854	80,854				
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	\$ 320,117	320,117				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 113,024	113,024				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 68,806	68,806				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 28,311	28,311				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 300,083	300,083				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 102,642	102,642				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ (583,550)	(583,550)				
b. Other (<i>Specify</i>) - Non-Medicare	\$ (324,139)	(324,139)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,991,168	9,991,168				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ (833)	(833)				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,367,874	1,367,874				
V. Total Other Revenue (1 thru 8)	\$ 1,367,041	1,367,041				
VI. Total All Revenue (III +V)	\$ 11,358,209	11,358,209				

* 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)
		-		
30 6a	X-Ray Medicare A	\$ 3,517		
30 6a	Laboratory- Medicare	9,869		
30 6a	Oxygen Medicare A	1,261		
30 6a	Medicare Contract Allow Ancill	(569,836)		
30 6a	Med B Contract Allow Ancil	(28,361)		
Total Other Resident Revenue - Medicare		\$ (583,550)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 6b	XRay Medicaid	\$ 2,681		
30 6b	XRay Managed Care	491		
30 6b	Laboratory-Private	26		
30 6b	Laboratory-Medicaid	5,227		
30 6b	Laboratory- Other	25		
30 6b	Laboratory- Managed	852		
30 6b	Oxygen- Medicaid	4,753		
30 6b	Oxygen Managed Care	922		
30 6b	Medicaid Contr Allow Ancilla	(211,244)		
30 6b	Other Contract Allow Ancillary	(36,553)		
30 6b	Mgd Care Contract Allow Ancill	(91,319)		
Total Other Resident Revenue		\$ (324,139)	\$ -	\$ -

Interest Income

Account

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

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 Line 8	Transportation Service	\$ (1,283)		
30 Line 8	PPP Loan Forgiveness	894,000		
30 Line 8	Strike Cost Reimbursement	403,026		
30 Line 8	Medicaid reimbursement	34,278		
30 Line 8	\$10 Million Nursing Home ARPA Grant - June 2022	37,853		
Total Other Revenue		\$ 1,367,874	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,112,243
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,307,936
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(324,306)
4. Inventories			\$	
5. Prepaid Expenses			\$	50,232
a. Prepaid Insurance	7,351			
b. Prepaid Real Estate Taxes	42,881			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	73,726
Patient Refund Acct	69,161			
Utility Deposits	4,565			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	4,219,831
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>344,624</u>		\$	227,355
	Accum. Depreciation <u>117,269</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>464,270</u>		\$	152,437
	Accum. Depreciation <u>311,833</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(221,691)
C/R vs F/S NBV	(221,691)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	158,101

* 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	
Total Other Current Assets (Itemize)			\$ -

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	4,377,932
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
3. Buildings			*Historical Cost 2,900,000	
			Accum. Depreciation 652,502 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)			\$	2,247,498
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$ 37,277	
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>)			\$	

See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	37,277
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	6,662,707

* 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		License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC		2214-C	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,277,036
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>)				\$	254,776
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>)				\$	

See Schedule					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,531,812

* 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 Windsor Health and Rehab Center, LLC		License No. 2214-C	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,531,812	
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>)				\$ (13,415)	
Name and Address of Lender	Amount	Loan Date			
Due to Member>Alatise	(13,415) Var				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (13,415)	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,518,397	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	2,247,498
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	2,247,498
B. Net Worth				
1. Owner's Capital			\$	(1,496,647)
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,248,172
6. Gain or Loss for Period			\$	1,145,287
				10/1/2021 thru 9/30/2022
7. Total Net Worth			\$	2,896,812
C. Total Reserves and Net Worth			\$	5,144,310
D. Total Liabilities, Reserves, and Net Worth			\$	6,662,707

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Windsor Health and Rehab Center, LLC	2214-C	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	2,211,905
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,358,209
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,212,922
D. Net Income or Deficit			\$	1,145,287
E. Balance			\$	3,357,192
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses Per Page 27	\$10,219,307			
F/S vs C/R Dep	\$(6,385)			
Total Expenditures	\$10,212,922			
2. Other <i>(itemize)</i>				
Prior Period Adjustments		(460,380)		
F-3. Total Additions			\$	(460,380)
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			\$	2,896,812
	09/30/22			

I. Preparer's/Reviewer's Certification

Name of Facility Windsor Health and Rehab Center, LLC		License No. 2214-C	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title Principal	Date Signed 1/20/23		
Printed Name of Preparer Matthew Bavalack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Fred Dalicandro			Phone Number 860-212-8558		
Contact Email Address Hermanfromhartford@gmail.com					