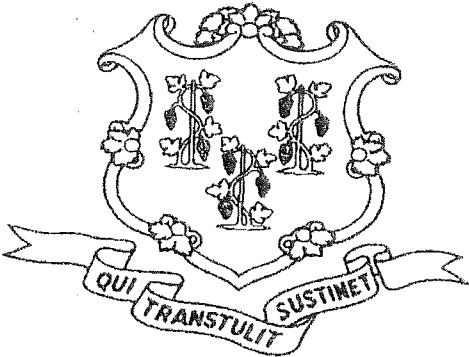


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2019

Name of Facility (as licensed)

Ludlowe Center for Health & Rehabilitation, LLC

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

118 Jefferson Street, Fairfield, CT 06825

Type of Facility

Chronic and Convalescent
Nursing Home only (CCNH)

Rest Home with Nursing
 Supervision only
(RHNS)

(Specify)

Report for Year Beginning

10/1/2018

Report for Year Ending

9/30/2019

License Numbers:	CCNH 2323	RHNS	(Specify)	Medicare Provider 07-5330
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Medicaid Provider Numbers:	CCNH 6080	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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General Information

Name of Facility (as licensed) Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2019	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 Ludlowe Center for Health & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)	Date	Signed (Owner)	Date	
Printed Name (Administrator) Patricia Page		Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public				

(Notary Seal)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-1A Rev. 6/95

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 Ludlowe Center for Health & Rehabilitation, LLC	Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 118 Jefferson Street, Fairfield, CT 06825			
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/27/2020	
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 203-372-4501	Report for Year Ended 9/30/2019	Page 2	of 37
Name of Facility (as shown on license) Ludlowe Center for Health & Rehabilitation, LLC	Address (No. & Street, City, State, Zip) 118 Jefferson Street, Fairfield, CT 06825			
License Numbers: CCNH 2323	RHNS	(Specify)		Medicare Provider No. 07-5330
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Rest Home with Nursing <input checked="" type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> 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. N/A	
Administrator Name of Administrator Patricia Page				
		Nursing Home Administrator's License No.: 1970		
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3 Rev. 10/2005

General Information and Questionnaire
Partners/Members

Name of Facility	License No.	Report for Year Ended	Page of
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2019	3 37
Legal Name of Partnership/LLC	Business Address		State(s) and/or Town(s) in Which Registered
Ludlowe Center for Health & Rehabilitation, LLC	118 Jefferson Street, Fairfield, CT 06825	CT	
Name of Partners/Members	Business Address	Title	% Owned
Marvin Ostreicher	184 Wildacre Avenue, Lawrence, NY 11559	Managing Member	87
Barry Bokow	722 Almond Road, Far Rockaway, NY 11691	Member	6
Ira Geffner	253 Woodward Avenue, Staten Island, NY 10314	Member	5
Benjamin Goodman	523 Jarvis Avenue, Far Rockaway, NY 11691	Member	2

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3A Rev. 10/2005

General Information and Questionnaire
Corporate Owners

Name of Facility Ludlowe Center for Health & Rehabilitation, Inc.	License No. 2323	Report for Year Ended 9/30/2019	Page of 3A 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation N/A	Business Address	State(s) in Which Incorporated	
Name of Directors, Officers N/A	Business Address	Title	No. Shares Held by Each
Names of Stockholders Owning at Least 10% of Shares N/A			

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2019	3B	37

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

Owner(s) of Facility

N/A

State of Connecticut

Annual Report of Long-Term Care Facility

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General Information and Questionnaire
Related Parties*

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2019			Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <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.				
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 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	%**				
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST / Rehab Consulting	Various	1,426,741	1,389,391
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Page 16 / Line m12	602,028	638,086
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	2,086	2,086
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	19,069	19,069
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	1,066,686	1,066,686
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	47,128	40,579
Ludlowe Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Facility Lease	Page 22 / Line 9	2,053,661	***2,053,661
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Banking Transactions	Page 16 / Line M13	33,182	33,182
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,989,346	1,920,462

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

*** N/A Medicaid reimbursement is based upon fair rental value system. Replaced during rate setting.

General Information and Questionnaire
Related Parties*

Name of Facility Ludlowe Center for Health & Rehab		License No. 2323			Report for Year Ended 9/30/2019			Page 4a	of 37
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	%**					
REGENCY HOUSE OF WALLINGFORD	181 E Main St Wallingford CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Dietary Consultant	Page 13 / Line b1		1,176	1,176
REGENCY HOUSE OF WALLINGFORD	181 E Main St Wallingford CT 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	Workers Comp	Page 15 / Line 1a1		4,159	4,159
Ludlow Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Property Taxes	P22/10b		258,318	258,318
Ludlow Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Property Insurance	P27/14a		186,046	186,046
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Consulting Fees	Page 16 / Line m11		27,654	27,654
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Interest	Page 17 / Line 12d		6,942	6,942
Bloomfield Care Center	355 Park Ave, Bloomfield, CT 06002	<input type="radio"/>	<input checked="" type="radio"/>	0%	Dietary Consultant	Page 13 / Line b1		1,224	1,224
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	0%	Drugs / OTC / RX Consulting	Various		866,566	797,682
Ludlowe Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Building Depreciation	Page 22 / Line 7b		637,261	637,261

* 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 Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2019	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.

N/A

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

N/A

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

○ No

Total ***

43,954

* 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 Ludlowe Center for Health & Reha	License No. 2323	Report for Year Ended 9/30/2019	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Blum, Shapiro & Company, P.C. 2 3 4	Address (No. & Street, City, State, Zip Code) 2 Enterprise Drive, Shelton, CT 06484
---	--

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$ 30,873
2		\$
3		\$
4		\$
Charge for Services Provided		
		\$ 30,873

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	Telephone Number
1 GOLDMAN GRUDER & WOOD	203-899-8900
2 SOBOCINSKI LAW OFFICES, LLC	203-877-1441
3 MURTHA CULLINA	860-240-6000
4 ROGIN NASSAU, LLC	860-256-6300
5 See Attached	Various

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

- 1 200 CONNECTICUT AVENUE NORWALK CT 06854
- 2 99 GULF ST MILFORD, CT 06460
- 3 PO BOX 150435, HARTFORD CT 06115
- 4 185 ASYLUM STREET HARTFORD, CT 06103
- 5 Various

Services Provided by This Firm (*describe fully*)

1	Collections (Disallowed on Pg 28)	\$ 16,206
2	Collections (Disallowed on Pg 28)	\$ 3,850
3	IDR Survey	\$ 3,319
4	Loan Modification (Disallowed on Pg 28)	\$ 199
5	Various (\$3,149 Disallowed on Pg 28)	\$ 5,748
		Charge for Services Provided
		\$ 29,322

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

Page 15, Line 1d

Yes No

State of Connecticut

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General Information and Questionnaire
Accounting Basis

Name of Facility Ludlowe Center for Health & Rehab	License No. 2323	Report for Year Ended 9/30/2019	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	HUMPHREY DAQUA A		N/A	
2	FEDERAL INSURANCE COMPANY		888-259-6445	
3	CONSTABLE		N/A	
4	TREASURER, STATE OF CONNECTICUT		860-291-7278	
Address (No. & Street, City, State, Zip Code)				
1	590 E MAIN ST, BRIDGEPORT CT 06608			
2	202A Hal's Mill Rd PO Box 1675, Whitehouse Station, NY 08889			
3	N/A			
4	34 Connecticut Blvd., Suite #9, East Hartford, CT 06108			
Services Provided by This Firm (describe fully)				
1	Legal Settlement (\$375 Disallowed on Pg 28)			\$ 750
2	Legal Settlement (\$2,224 Disallowed on Pg 28)			\$ 4,448
3	Conservatorship (Disallowed on Pg 28)			\$ 100
4	Conservatorship (Disallowed on Pg 28)			\$ 450
				Charge for Services Provided
				\$ 5,748

Schedule of Resident Statistics

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323				Report for Year Ended 9/30/2019				Page 8 of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity					144	144			144	144		
A. On last day of PREVIOUS report period	144	144							144	144		
B. On last day of THIS report period	144	144			144	144			144	144		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	142	142			142	142			139	139		
B. As of midnight of THIS report period	141	141			139	139			141	141		
3. Total Number of Days Care Provided During Period												
A. Medicare	9,972	9,972			7,537	7,537			2,435	2,435		
B. Medicaid (Conn.)	29,224	29,224			21,652	21,652			7,572	7,572		
C. Medicaid (other states)												
D. Private Pay	5,288	5,288			4,137	4,137			1,151	1,151		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Hospice	5,515	5,515			4,227	4,227			1,288	1,288		
G. Total Care Days During Period (3A thru F)	49,999	49,999			37,553	37,553			12,446	12,446		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	182	182			164	164			18	18		
B. Other Bed Reserve Days	14	14			6	6			8	8		
5. Total Resident Days (3G + 4A + 4B)	50,195	50,195			37,723	37,723			12,472	12,472		

Schedule of Resident Statistics (Cont'd)

Name of Facility Ludlowe Center for Health & Rehabilitation,	License No. 2323	Report for Year Ended 9/30/2019	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)	Lost			Gained			CCNH	RHNS	(Specify)		
				(1)	(2)	(3)	(1)	(2)	(3)					
N/A														

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.

1st change	Change in Resident Days			CCNH	RHNS	(Specify)
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	27	72		42				
Per Diem Rate								
a. One bed rm.	Various	285.25		565.00				
b. Two bed rms.	Various	285.25		555.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,724	1,724		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	127	127		
C. Other	32,993	32,993		
D. Total Physical Therapy Treatments	34,844	34,844		

8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	510	510		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	4	4		
C. Other	2,104	2,104		
D. Total Speech Therapy Treatments	2,618	2,618		

9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	32,993	32,993		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	2,104	2,104		
C. Other	35,129	35,129		
D. Total Occupational Therapy Treatments	70,226	70,226		

Report of Expenditures - Salaries & Wages

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2019		Page 10	of 37
Are time records maintained by all individuals receiving compensation?			<input checked="" type="radio"/> Yes	<input type="radio"/> No	
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
A. Salaries and Wages*					
1. Operators/Owners (Complete also Sec. I of Schedule A1)					
2. Administrator(s) (Complete also Sec. III of Schedule A1)	172,939	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	248,347	10,973			
5. Dietary Service					
a. Head Dietitian	72,750	1,707			
b. Food Service Supervisor	73,802	2,014			
c. Dietary Workers	450,037	25,735			
6. Housekeeping Service					
a. Head Housekeeper	101,557	3,832			
b. Other Housekeeping Workers	395,546	24,779			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	79,884	2,080			
b. Other Maintenance Workers	54,356	2,062			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	35,069	2,350			
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	231,512	4,128			
b. RN					
1. Direct Care	1,143,119	28,189			
2. Administrative**	268,207	6,335			
c. LPN					
1. Direct Care	1,968,209	58,534			
2. Administrative**	371	37			
d. Aides and Attendants	2,247,745	133,244			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	166,497	7,597			
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	97,528	3,381			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	285,637	8,057			
<i>A-13. Total Salary Expenditures</i>	8,093,112	327,114			

* 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)

Schedule of Other Fees (Page 13)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC				License No. 2323		Report for Year Ended 9/30/2019			Page 11	of 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										
Marvin J. Ostreicher	31,200			Non Discriminatory	Supervises operations, deals with DNS & Other	60	16 / m11	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

Ludlowe Center for Health & Rehab**Marvin J Ostreicher Time Study****9/30/2019**

	BEDS	Total w/ Bnft
Bethel	161	66.00
Bloomfield	120	67.00
Bristol	132	60.00
Cambridge	160	73.00
Hebrew Home	257	111.00
Ludlowe	144	60.00
Maple View	120	58.00
Marlborough	120	56.00
Milford	120	60.00
Regency	130	62.00
Riverside	345	93.00
Village Crest	95	58.00
Water's Edge	150	64.00
Augusta	72	57.00
Belair	102	53.00
Brattleboro	80	65.00
Brentwood	78	50.00
Brewer	111	64.00
Catskill	136	58.00
Colony	92	55.00
Country	111	58.00
Dover	112	58.00
Eastside	69	51.00
Eliot	114	62.00
Glen Falls	120	56.00
Huntington	320	94.00
Kennebunk	78	51.00
Maywood	120	65.00
Newton Wellseley	110	58.00
Norway	70	48.00
Poughkeepsie	200	74.00
Reservoir	144	71.00
Rutland	125	64.00
Sachem	111	54.00
Sands Point	180	70.00
Utica	117	53.00
Westgate	104	59.00
Winship	72	50.00

Vacation/PTO

Sick

Personal

Holiday

Total 2,948 1,498.00

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)			License No.		Report for Year Ended			Page	of	
Ludlowe Center for Health & Rehabilitation, LLC			2323		9/30/2019			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Patricia Page	172,939			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2019		Page 13	of 37
Item	Total Cost and Hours				
	CCNH	Hours	RHNS	Hours	(Specify)
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)					
1. Dietitian	2,400	76			
2. Dentist	8,709	150			
3. Pharmacist	18,861	251			
4. Podiatrist	212	4			
5. Physical Therapy					
a. Resident Care	636,848	11,986			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	151,800	707			
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	113,298	1,863			
b. Other					
10. Occupational Therapist					
a. Resident Care	674,988	11,816			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care					
2. Administrative***					
b. LPN					
1. Direct Care					
2. Administrative***					
c. Aides					
d. Other					
12. Other (Specify)					
See Attached Schedule	35,154	573			
B-13 Total Fees Paid in Lieu of Salaries	1,642,270	27,426			

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

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

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

Report of Expenditures

Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility	License No.	Report for Year Ended		Page	of
		2323	9/30/2019		14
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Healthdrive Podiatry, 888 Worcester St, Wellesley, MA 02482	Podiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Thearpy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST & Rehab Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
TRISTINE EDWARD M. 38 Block Farm Road Monroe CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regency House of Wallingford, 181 East Main Street, Wallingford, CT 06492	Dietary Services	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Bloomfield Health and Rehab, 335 Park Ave, Bloomfield, CT 06002	Dietary Services	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Goldfarb, George MD 1305 Post Road, STE 102 Fairfield CT 06824	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
DR PHIL SIMKOVITZ 5520 PARK AVE STE 1-900 TRUMBULL CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Mark Wilchinsky: 389 Oceans Ave., Stratford, CT 06615	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Northeast Medical Group 112 Quarry Rd STE 400 Trumbull CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Sekerk, Richard J, MD, 24 Braceloch way, Monroe, CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
WEITZMAN, HERVEY MD LLC 68 North Park Avenue Easton CT 06612-1417	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<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
	2323	9/30/2019		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 406,267	406,267			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 70,667	70,667			
4. Social Security (F.I.C.A.)	\$ 591,863	591,863			
5. Health Insurance	\$ 1,066,686	1,066,686			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 88,819	88,819			
8. Uniform Allowance	\$				
9. Other (Specify) See Attached Schedule	\$ 3,676	3,676			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 205,325	205,325			
d. Accounting and Auditing	\$ 30,873	30,873			
e. Legal (Services should be fully described on Page 7)	\$ 29,322	29,322			
f. Insurance on Lives of Owners and Operators (Specify)*	\$				
g. Office Supplies	\$ 33,465	33,465			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 35,733	35,733			
2. Cellular Phones	\$ 3,374	3,374			
i. Appraisal (Specify purpose and attach copy)*	\$				
j. Corporation Business Taxes (franchise tax)	\$				
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (Specify) See Attached Schedule	\$ 26,752	26,752			
3. Resident Day User Fee	\$ 746,694	746,694			
Subtotal	\$ 3,339,516	3,339,516			

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
CT PET Tax	\$ 26,752		
Total	\$ 26,752	\$ -	\$ -

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2019		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
	<i>Subtotals Brought Forward:</i>	3,339,516	3,339,516		
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	7,937	7,937		
3. Gifts to Staff and Residents	\$	13,899	13,899		
4. Employee Travel	\$	4,026	4,026		
5. Education Expenses Related to Seminars and Conventions	\$	1,440	1,440		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	20	20		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	31,238	31,238		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	3,500	3,500		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	10,692	10,692		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	6,275	6,275		
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>)	\$	117,663	117,663		
12. Administrative Management Services**	\$	650,837	650,837		
13. Other (<i>Specify</i>) See Attached Schedule	\$	49,309	49,309		
C-14 Total Administrative & General Expenditures	\$	4,236,352	4,236,352		

* 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)
Promotional Advertising (Disallowed on Pg 28)	\$ 31,238		
Total Other Advertising	\$ 31,238	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
CAHCF Dues	\$ 10,692		
Total Dues	\$ 10,692	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Licenses and Permits	\$ 1,068		
Bank Charges	43,821		
Misc Expense (Disallowed on Pg 28a)	4,420		
Total Other Administrative and General	\$ 49,309	\$ -	\$ -

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility Ludlowe Center for Health & Rehabilitation	License No. 2323	Report for Year Ended 9/30/2019	Page 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 #
National Healthcare	650,837	Shared Expenses	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
		9/30/2019		18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 401,901	401,901			
2. Non-Food Supplies	\$ 43,310	43,310			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 15,610	15,610			
c. Other (Specify) _____ Dietary Equipment Rental	\$ 1,648	1,648			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 462,469	462,469			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D? <input type="radio"/> Yes <input checked="" type="radio"/> No					
H. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.	
K. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes <input checked="" type="radio"/> No			If yes, specify cost.	
N. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No				If yes, specify amt.	
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2019		Page 19	of 37
Item	Total	CCNH	RHNS	(Specify)	
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	2,957	2,957		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	\$	172,335	172,335		
c. Other (Specify) Laundry Supplies / Diapers	\$	62,806	62,806		
3D. Total Laundry Expenditures (3a + b + c)	\$	238,098	238,098		
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 Ludlowe Center for Health & Rehabilitation, LL	License No. 2323	Report for Year Ended 9/30/2019		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 44,052	44,052		
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.	\$ 2,367	2,367		
C. Other (<i>Specify</i>)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	46,419	46,419		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	795,367	795,367		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	18,689	18,689		
c. Medical and Therapeutic Supplies	\$	176,122	176,122		
d. Ambulance/Limousine***	\$	212	212		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	26,711	26,711		
f. X-rays and Related Radiological Procedures***	\$	50,800	50,800		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	133,125	133,125		
i. Recreation	\$	33,092	33,092		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (<i>Specify</i>)**** See Attached Schedule	\$	104,556	104,556		
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,338,674	1,338,674		

* 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

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC				License No. 2323	Report for Year Ended 9/30/2019				Page 21	of 37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Environmental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	31,772				22 6f
Milford Quality Landscaping	PO Box 329, Milford CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Land scaping, snow removal	18,962				22 6f
Agnello Landscaping	P.O. Box 320295 Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Land scaping, snow removal	14,320				22 6f
SMART CARE	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	12,845				18 2b
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	16,158				16 m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	13,834				16 m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	11,972				16 m11
Unitex Textile Rental/Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	142,217				19 3b
Med Apparel	Parkway, Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	30,118				19 3b
M.J Daily & Sons	110 Mattatuck Hts. Waterbury CT 06705	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	28,790				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"/>							

* 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).

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-22 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended			Page	of
		9/30/2019			22	37
Item		Total	CCNH	RHNS	(Specify)	
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$	48,324	48,324			
c. Light & Power	\$	172,273	172,273			
d. Water	\$	17,694	17,694			
e. Equipment Lease <i>(Provide detail on page 6)</i>	\$	43,954	43,954			
f. Other <i>(itemize)</i>	\$	216,746	216,746			
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	498,991	498,991			
7. Depreciation <i>(complete schedule page 23*)</i>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	637,261	637,261			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	102,118	102,118			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	739,379	739,379			
8. Amortization <i>(Complete att. Schedule Page 24*)</i>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	14,081	14,081			
d. Other <i>(Specify)</i>	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$	14,081	14,081			
9. Rental payments on leased real property less real estate taxes included in item 10b	\$	2,053,661	2,053,661			
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$	258,318	258,318			
c. Personal property taxes	\$	20,432	20,432			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	3,085,871	3,085,871			

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

Schedule of Other Repairs and Maintenance

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

****Ties to Page 23, Line B2**

Schedule of Non-Movable Equipment Acquired during this report period

*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	Cost	Useful Life		Depreciation
			5	3	
Additions:					
10/31/2018	Ice maker	\$ 2,852	5	\$ 570	
10/31/2018	Ultrasound bladder scanner	8,341	5	1,668	
10/31/2018	Laptop	1,468	3	489	
11/30/2018	Lift	2,413	10	241	
12/31/2018	Room service cart	1,891	10	189	
12/31/2018	Intercom station camera	2,295	5	459	
1/31/2019	Lift	1,468	10	147	
1/31/2019	Dyno APM with LAL	1,383	5	277	
1/31/2019	DYNO APM with LAL	1,383	5	277	
2/28/2019	Desktop	772	3	257	
2/28/2019	Vital spot monitor	2,034	5	407	
4/30/2019	Kangaroo Pump	1,018	10	102	
7/31/2019	Food Blender	1,262	5	252	
7/31/2019	SmartTherm Induction Charger	19,214	5	3,843	
8/31/2019	GE PTAC 9000 BTU	692	5	138	
8/31/2019	Vital Temp Monitor	2,034	5	407	
9/30/2019	Laptop	1,229	3	410	
9/30/2019	Tablet	1,127	3	376	
Total additions for Movable Equipment		\$ 52,875		\$ 10,509	*
Deletions:					
Total deletions for Movable Equipment		\$ -		\$ -	**

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life		Depreciation
			10	10	
Additions:					
12/31/2018	Heat exchanger	\$ 4,479	10	\$ 448	
7/31/2019	Telephone System	5,780	10	578	
9/30/2019	Fan & Alternator Belt	4,784	10	478	
Total additions for Leasehold Improvement		\$ 15,044		\$ 1,504	*
Deletions:					
Total deletions for Leasehold Improvement		\$ -		\$ -	**

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323		Report for Year Ended 9/30/2019			Page 24	of 37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	365,397	286,548	S/L	Various	12,577	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	15,044		S/L	Various	1,504	
C-4. Subtotal									14,081
D. Total Amortization									14,081

* 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.

Ludlowe Center for Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2018 A/D	2019 Deprec.	2019 A/D	NBV
LEASEHOLD IMPROVEMENTS									
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	365,397	286,548	12,577	299,125	66,272
2019 Additions									
LI	Heat exchanger	12/31/2018	S/L	10	4,479	-	448	448	4,031
LI	Telephone System	7/31/2019	S/L	10	5,780	-	578	578	5,202
LI	Fan & Alternator Belt	9/30/2019	S/L	10	4,784	-	478	478	4,306
TOTAL LEASEHOLD IMPROVEMENTS					380,441	286,548	14,081	300,629	79,812
Building Improvements									
Bldng Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	12,745,226	3,504,938	637,261	4,142,199	8,603,027
TOTAL Building Improvements					12,745,226	3,504,938	637,261	4,142,199	8,603,027
MOVABLE EQUIPMENT									
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,641,114	1,044,113	91,609	1,135,722	505,392
2019 Additions									
MME	Ice maker	10/31/2018	S/L	5	2,852	-	570	570	2,282
MME	Ultrasound bladder scanner	10/31/2018	S/L	5	8,341	-	1,668	1,668	6,673
MME	Laptop	10/31/2018	S/L	3	1,468	-	489	489	979
MME	Lift	11/30/2018	S/L	10	2,413	-	241	241	2,172
MME	Room service cart	12/31/2018	S/L	10	1,891	-	189	189	1,702
MME	Intercom station camera	12/31/2018	S/L	5	2,295	-	459	459	1,836
MME	Lift	1/31/2019	S/L	10	1,468	-	147	147	1,321
MME	Dyno APM with LAL	1/31/2019	S/L	5	1,383	-	277	277	1,106
MME	DYNO APM with LAL	1/31/2019	S/L	5	1,383	-	277	277	1,106
MME	Desktop	2/28/2019	S/L	3	772	-	257	257	515
MME	Vital spot monitor	2/28/2019	S/L	5	2,034	-	407	407	1,627
MME	Kangaroo Pump	4/30/2019	S/L	10	1,018	-	102	102	916
MME	Food Blender	7/31/2019	S/L	5	1,262	-	252	252	1,010
MME	SmartTherm Induction Charger	7/31/2019	S/L	5	19,214	-	3,843	3,843	15,371
MME	GE PTAC 9000 BTU	8/31/2019	S/L	5	692	-	138	138	554
MME	Vital Temp Monitor	8/31/2019	S/L	5	2,034	-	407	407	1,627
MME	Laptop	9/30/2019	S/L	3	1,229	-	410	410	819
MME	Tablet	9/30/2019	S/L	3	1,127	-	376	376	751
TOTAL MOVABLE EQUIPMENT					1,693,989	1,044,113	102,118	1,146,231	547,758
TOTAL ASSETS PER CR SCHEDULE					14,819,656	4,835,599	753,460	5,589,059	9,230,597
TOTAL ASSETS PER TRIAL BALANCE					2,074,430	-	116,199	1,446,860	627,570
LESS REALTY ASSETS					(12,745,226)	(3,504,938)	-	(4,142,199)	(8,603,027)
ROUNDING					(0)	1,330,661	637,261	-	(0)
VARIANCE									

F/S vs C/R NBV - Page 31, Line B9
 F/S vs C/R Depreciation - Page 36, Line F1

0
 (637,261)

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

Name of Facility Ludlowe Center for Health & Rehabilit	License No. 2323	Report for Year Ended 9/30/2019	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility
or leased from a Related Party?*

Yes

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 NOT Original Owner, Date of Purchase	08/15/06			
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	144			
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)	Fixed			
b. Date Mortgage Obtained	05/30/18			
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)	40			
e. Amount of Principal Borrowed	17,369,700			
f. Principal balance outstanding as of 9/30/19	17,072,928			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 26	of 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 9/30/2019			Page 27	of 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) Admin / Computer Loan Interest		\$	7,557	7,557		
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	7,557	7,557		
14. Insurance						
a. Insurance on Property (buildings only)		\$	186,046	186,046		
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	10,632	10,632		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	66,485	66,485		
Crime / Liability						
14d. Total Insurance Expenditures (14a + b + c)		\$	263,163	263,163		
15. Total All Expenditures (A-13 thru C-14)		\$	19,912,976	19,912,976		

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended		Page of
			Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2019		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	\$ 50,840	50,840		
			Page 13 - Professional Fees				
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 674,988	674,988		
7.			Other - See attached Schedule	\$ 35,366	35,366		
			Pages 15 & 16 - Administrative and General				
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 205,325	205,325		
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 23,404	23,404		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,934	1,934		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 13,899	13,899		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 3,254	3,254		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 20	20		
18.	16	m2/3	Unallowable Advertising *	\$ 31,238	31,238		
19.	15	k2	Income Tax / Corporate Business Tax	\$ 26,502	26,502		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 330,843	330,843		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 18,393	18,393		
			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)				\$ 1,416,006	1,416,006		

* 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)
10	12o	Admissions Salary Related to Marketing	\$ 50,840		
Total Other Salaries Adjustment			\$ 50,840	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Nursing Consultant	\$ 19,397		
13	B12o	Rehab Consultant	15,757		
13	B4	Podiatrist	212		
Total Other Fees Adjustments			\$ 35,366	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Var	Benefits Associated with Marketing Salary	\$ 13,973		
16	m13	Misc Expense	4,420		
Total Other A&G Adjustments			\$ 18,393	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2019

Pg. 28b

	<u>Amount</u>
Total Cell Phone Expense	3,374 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
Days in Cost Report (365 out of 365 Days)	365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100%
Revised Allowable Cost	\$ 1,440
Disallowed Cell Phone (Page 28, Line 12)	<u>\$ 1,934</u>

Ludlowe Center for Health & Rehab
Calculation of Allowable Management Fee
September 30, 2019

Pg. 28c

<u>Description</u>	<u>Amount</u>
Management fees Charged	650,837 Page 16, Line m12
Accounting Charges	30,873 Page 15, Line 1d
Total Management Fees Per Agreement	<u>681,710</u>
Patient Days	50,195 Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	<u>47,304</u> Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 14.41
PPD Allowance Per Client 2018	7.81 J.01a
2019 CPI Increase %	<u>1.01%</u>
PPD Allowance 9/30/2019	<u>7.82</u>
 Amount over (Under)	 \$ 6.5912
Total Days	<u>50,195</u> Page 8 of C/R
Disallowable Management Fee	<u>\$ 330,843</u>

State of Connecticut
Annual Report of Long-Term Care Facility
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D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility			License No.	Report for Year Ended		Page of
Item No.	Page No.	Line No.	2323	9/30/2019		29 37
				Total Amount of Decrease	CCNH	RHNS
			Subtotals Brought Forward	\$ 1,416,006	1,416,006	
Page 20 - Resident Care Supplies***						
27.	20	5a2	Prescription Drugs	\$ 795,367	795,367	
28.	20	5d	Ambulance/Limousine	\$ 212	212	
29.	20	5f	X-rays, etc	\$ 50,800	50,800	
30.	20	5h	Laboratory	\$ 133,125	133,125	
31.			Medical Supplies	\$		
32.	20	5e2	Oxygen (non emergency)	\$ 26,711	26,711	
33.			Occupational Therapy	\$		
34.			Other - See Attached Schedule	\$ 117,718	117,718	
Page 22 - Maintenance and Property						
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 10,030	10,030	
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	\$ 55,604	55,604	
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)		\$ 2,605,573	2,605,573		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable Television Disallowance (See Attached)	\$ 16,410		
20	5i	IV Thy Supplies	25,409		
20	5i	Physician Fees - Consolidated Billing	4,032		
20	5i	Physician Fees-VA - Consolidated Billing	883		
20	5i	Equip Rental - Nursing	33,860		
20	5i	Equip Rental - Rehab Tpy and Ancillary	9,713		
20	5i	Equip Rental - Respiratory	20,445		
20	5c	Med B Nursing Supplies	6,966		
Total Other Ancillary Costs			\$ 117,718	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

							ag	
Total Other Adjustments			\$	-	\$	-	\$	-

age 29

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref **Line Ref** **Description** **CCNH** **RHNS** **(Specify)**

Schedule of Other - Direct Adjustments

Attachment Page 29

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12d	Interest Expense on Late Fees	\$ 615		
30	IV 8	Beauty Parlor Revenue	\$ 1,424		
30	IV 8	Donations Revenue	\$ 35		
30	IV 8	Refunds / Rebates	\$ 46,103		
30	IV 8	Medical Records Revenue	\$ 4,002		
30	IV1	Meals sold to guests, employees & others	\$ 3,425		
Total Other Adjustments			\$ 55,604	\$ -	\$ -

Schedule of Unallowable Building Interest

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2019

Pg. 29b

Total Cable TV Expense	20,010	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	\$ 3,600	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	365	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u>\$ 16,410</u>	{a}

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2019			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)		\$ 13,490,545	13,490,545			
b. Medicaid Room and Board Contractual Allowance **		\$ (6,051,718)	(6,051,718)			
2. a. Medicaid (<i>All other states</i>)		\$				
b. Other States Room and Board Contractual Allowance **		\$				
3. a. Medicare Residents (<i>all inclusive</i>)		\$ 5,516,470	5,516,470			
b. Medicare Room and Board Contractual Allowance **		\$ 818,820	818,820			
4. a. Private-Pay Residents and Other		\$ 7,225,070	7,225,070			
b. Private-Pay Room and Board Contractual Allowance **		\$ (1,350,077)	(1,350,077)			
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare		\$ 422,945	422,945			
b. Prescription Drugs - Medicare Contractual Allowance **		\$ (422,945)	(422,945)			
c. Prescription Drugs - Non-Medicare		\$ 268,197	268,197			
d. Prescription Drugs - Non-Medicare Contractual Allowance **		\$ (257,923)	(257,923)			
2. a. Medical Supplies - Medicare		\$ 30	30			
b. Medical Supplies - Medicare Contractual Allowance **		\$ (30)	(30)			
c. Medical Supplies - Non-Medicare		\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **		\$				
3. a. Physical Therapy - Medicare		\$ 1,018,375	1,018,375			
b. Physical Therapy - Medicare Contractual Allowance **		\$ (979,834)	(979,834)			
c. Physical Therapy - Non-Medicare		\$ 17,682	17,682			
d. Physical Therapy - Non-Medicare Contractual Allowance **		\$ (102)	(102)			
4. a. Speech Therapy - Medicare		\$ 134,331	134,331			
b. Speech Therapy - Medicare Contractual Allowance **		\$ (134,710)	(134,710)			
c. Speech Therapy - Non-Medicare		\$ 108,228	108,228			
d. Speech Therapy - Non-Medicare Contractual Allowance **		\$ (67,481)	(67,481)			
5. a. Occupational Therapy - Medicare		\$ 1,145,998	1,145,998			
b. Occupational Therapy - Medicare Contractual Allowance **		\$ (1,104,531)	(1,104,531)			
c. Occupational Therapy - Non-Medicare		\$ 373,646	373,646			
d. Occupational Therapy - Non-Medicare Contractual Allowance **		\$ (352,555)	(352,555)			
6. a. Other (<i>Specify</i>) - Medicare		\$ 209,191	209,191			
b. Other (<i>Specify</i>) - Non-Medicare		\$ 96,913	96,913			
III. Total Resident Revenue (Section I. thru Section II.)		\$ 20,124,535	20,124,535			
IV. Other Revenue*						
1. Meals sold to guests, employees & others		\$ 3,425	3,425			
2. Rental of rooms to non-residents		\$				
3. Telephone		\$				
4. Rental of Television and Cable Services		\$				
5. Interest Income (<i>Specify</i>)		\$ 811	811			
6. Private Duty Nurses' Fees		\$				
7. Barber, Coffee, Beauty and Gift shops		\$				
8. Other (<i>Specify</i>)		\$ 118,953	118,953			
V. Total Other Revenue (1 thru 8)		\$ 123,189	123,189			
VI. Total All Revenue (III +V)		\$ 20,247,724	20,247,724			

* 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 II 6a	Medicare Pt A IV Therapy	\$ 88,272		
30 II 6a	Medicare Pt A Lab	80,705		
30 II 6a	Medicare Pt A X-Ray	34,602		
30 II 6a	Medicare Pt A Settlement	2,623		
30 II 6a	Medicare Pt B Flu/Pneumonia	4,774		
30 II 6a	Medicare Pt B Prior Period	(1,785)		
Total Other Resident Revenue - Medicare		\$ 209,191	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	Hospice Lab	\$ 35		
30 II 6b	Medicaid Lab	4,017		
30 II 6b	Medicaid X-Ray	163		
30 II 6b	Private Lab	35		
30 II 6b	Comm Ins IV Therapy	9,633		
30 II 6b	Comm Ins Lab	8,868		
30 II 6b	Comm Ins X-Ray	2,301		
30 II 6b	Mgd Medicare IV Therapy	25,308		
30 II 6b	Mgd Medicare Lab	32,834		
30 II 6b	Mgd Medicare X-Ray	11,911		
30 II 6b	Mgd Medicare Flu/Pneumonia	5,823		
30 II 6b	Mgd Medicare Prior Period	(4,015)		
Total Other Resident Revenue		\$ 96,913	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest on Money Market Account	624,189	\$ 811		
Total Interest Income			\$ 811	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Beauty Parlor Revenue (Disallowed on Pg 29a)	\$ 1,424		
30 IV 8	Donations Revenue (Disallowed on Pg 29a)	35		
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	46,103		
30 IV 8	Class Action Lawsuit Revenue (No Current Year Expense)	600		
30 IV 8	Medical Records Revenue (Disallowed on Pg 29a)	4,002		
30 IV 8	Write off of PY Outstanding Checks	43,847		
30 IV 8	UHC Dividends	16,629		
30 IV 8	Prior Period Revenue	6,313		
Total Other Revenue		\$ 118,953	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2019	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,102,043
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,201,861
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	30,557
5. Prepaid Expenses			\$	122,790
a. _____				
b. _____				
c. _____				
d. See Schedule		122,790		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	35,485
CT PET Deferred Tax		24,861		
CT PET Tax Receivable		10,624		
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,492,736
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	380,441	\$	79,812
	Accum. Depreciation	300,629 Net		
5. Non-Movable Equipment	*Historical Cost		\$	
	Accum. Depreciation	Net		
6. Movable Equipment	*Historical Cost	1,693,989	\$	547,758
	Accum. Depreciation	1,146,231 Net		
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	627,570

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation	2323	9/30/2019	32	37
Account		Amount		
Total Brought Forward:		\$ 3,120,306		
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost _____	Accum. Depreciation _____	Net	\$
3. Buildings	*Historical Cost 12,745,226	Accum. Depreciation 4,142,199	Net	\$ 8,603,027
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)			\$	8,603,027
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense	*Historical Cost _____	Accum. Depreciation _____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	1,130,301
Name and Address	Amount	Loan Date		
Due from Realty / Related	1,130,301			
7. Other Assets (<i>itemize</i>)			\$	20,576
Due from Dept. of Health	9,596			
Due from Medicaid	10,980			
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,150,877
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	12,874,210

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-33 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of										
Ludlowe Center for Health & Rehabilitation, L	2323	9/30/2019	33	37										
Account				Amount										
Liabilities														
A. Current Liabilities														
1. Trade Accounts Payable				\$ 577,311										
2. Notes Payable (<i>itemize</i>)				\$										
See Schedule														
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$ 18,997										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Name of Lender</th> <th>Purpose</th> <th>Amount</th> <th>Date Due</th> <th></th> </tr> </thead> <tbody> <tr> <td></td> <td>Equipment Lease ST</td> <td style="text-align: right;">18,997</td> <td></td> <td></td> </tr> </tbody> </table>					Name of Lender	Purpose	Amount	Date Due			Equipment Lease ST	18,997		
Name of Lender	Purpose	Amount	Date Due											
	Equipment Lease ST	18,997												
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 544,928										
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>)				\$ 433,100										
Unclaimed ADP checks				7,550 Accrued Worker's Comp 70,824										
Patients Fund				30,847 Accrued Purchase 3,686										
Accrued Expenses				231,374										
Accrued Pension				88,819 See Schedule										
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 1,574,336										

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

(Carry Total forward to next page)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility Ludlowe Center for Health & Rehabilitation	License No. 2323	Report for Year Ended 9/30/2019	Page 34	of 37
Account				Amount
Total Brought Forward:				1,574,336
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 98,096
Name of Lender	Purpose	Amount	Date Due	
	Equipment Lease LT	98,096		
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 194,389
Name and Address of Lender	Amount	Loan Date		
Due to Related	194,389			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 292,485
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,866,821

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp	\$ 26,518
31	A5	Prepaid General Insurance	24,378
31	A5	Prepaid Expenses Other	27,693
31	A5	Prepaid Personal Property Taxes	4,598
31	A5	Prepaid Management Assets	39,603
Total Prepaid Expenses			\$ 122,790

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

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

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

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

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line 84

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-35 Rev. 6/95

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

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation	2323	9/30/2019	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			\$	8,603,027
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			\$	8,603,027
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,432,353
6. Gain or Loss for Period	10/1/2018	thru	9/30/2019	\$ 972,009
7. Total Net Worth			\$	2,404,362
C. Total Reserves and Net Worth			\$	11,007,389
D. Total Liabilities, Reserves, and Net Worth			\$	12,874,210

H. Changes in Total Net Worth

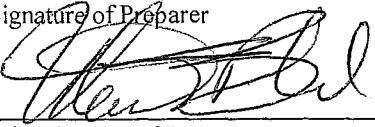
Name of Facility	License No.	Report for Year Ended	Page	of		
Ludlowe Center for Health & Rehabilitation	2323	9/30/2019	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2018				\$ 2,249,411		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 20,247,724		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 19,275,715		
D. Net Income or Deficit				\$ 972,009		
E. Balance				\$ 3,221,420		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Page 27		\$19,912,976				
F/S vs C/R Depreciation		(637,261)				
Expenses Per F/S		\$19,275,715				
2. Other (<i>itemize</i>)						
F-3. Total Additions				\$		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$ 817,058		
Name and Address (No., City, State, Zip)		Title	Amount			
Partner Drawings			817,058			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$ 817,058		
H. Balance at End of Period				\$ 2,404,362		

I. Preparer's/Reviewer's Certification

Name of Facility Ludlowe Center for Health &	License No. 2323	Report for Year Ended 9/30/2019	Page of 37 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

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.

Signature of Preparer 	Title Preparer	Date Signed 2/13/20
Printed Name of Preparer Matthew S. Bavolack		
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813
Contact Email Address jphelps@nathealthcare.com		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Ludlowe Center for Health & Rehabilitation, LLC for the year ended September 30, 2019, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Ludlowe Center for Health & Rehabilitation, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Ludlowe Center for Health & Rehabilitation, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 11, 2020



Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

This checklist is not required to be submitted with the Annual Report

Facility Name Ludlowe Center for Health & Rehab

Complete the following check list. **Provide an explanation for any “No” answers.** Attach additional sheets to explain further, if necessary.

Yes **No**

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes **No**

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes **No**

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes **No**

<input checked="" type="checkbox"/>	<input type="checkbox"/>
-------------------------------------	--------------------------

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: _____

Yes No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: _____

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: _____

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: _____

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: _____

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: _____

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: _____

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

Explanation: _____

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: _____

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____
