

February 11, 2021

Mr. Tom Gilmartin, CFO
National Health Care Associates, Inc
20 East Sunrise Highway
Valley Stream, NY 11581

Dear Mr. Gilmartin,

Enclosed is one copy of Ludlowe Center for Health & Rehabilitation, LLC's Annual Report of Long-Term Care Facility for the period ended September 30, 2020, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LLC's web based submission portal no later than February 15, 2021. See below for the web based portal login link.

<https://ctltreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2021 through Myers and Stauffer, LLC's web based portal.
 - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
 - B. A completed Vehicle Compliance Checklist (see attached), if applicable
 - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
 - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
 - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.

Mr. Tom Gilmartin, CFO
National Health Care Associates, INC
February 11, 2021

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- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
- G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all television additions, if applicable.
- 3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LLC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

	<u>Direct</u>	<u>Indirect</u>	<u>A&G</u>	<u>Capital</u>
Cost PPD*	\$172.18	\$126.22	\$56.74	\$19.84

**Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

Very truly yours,

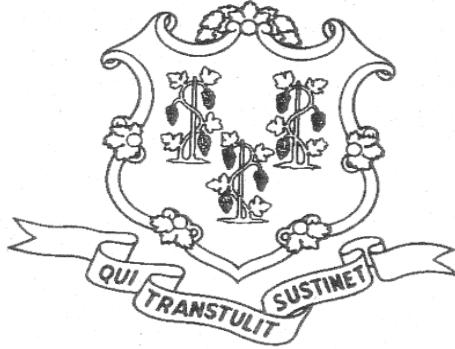
MARCUM LLP

Matthew S Bavolack

Matthew S. Bavolack
Principal
Healthcare Services Leader

LUDLOWE CENTER FOR HEALTH & REHABILITATION, LLC
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2020
CLIENT COPY

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

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	
<input checked="" type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input type="checkbox"/> (Specify)
Report for Year Beginning 10/1/2019	Report for Year Ending 9/30/2020

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

General Information

Name of Facility (as licensed) Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2020	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, 2019 and ending September 30, 2020, 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.

** 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)

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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 Ludlowe Center for Health & Rehabilitation, LLC	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 118 Jefferson Street, Fairfield, CT 06825				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/18/2021		
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 9/30/2020	Page 2
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 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.	
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	9/30/2020	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	0.87
Barry Bokow	722 Almond Road, Far Rockaway, NY 11691	Member	0.06
Ira Geffner	253 Woodward Avenue, Staten Island, NY 10314	Member	0.05
Benjamin Goodman	523 Jarvis Avenue, Far Rockaway, NY 11691	Member	0.02

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,	License No. 2323	Report for Year Ended 9/30/2020	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	9/30/2020	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 Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2020			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		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			Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party	
		Yes	No	%**				Description of Goods/Services Provided
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST, Rehab Consulting	13 / Various	1,208,777	1,164,415
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	27 / 12D	5,907	5,907
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	16 / M11	17,151	17,151
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Political Contributions - Disallowed	16 / M10	1,440	1,440
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		COVID Supplies	Various / Various	31,742	31,742
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Misc. Expense	16 / M13	510	510
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	16 / M12	650,625	650,625
850 Silas Deane	850 Silas Deane Highway, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent/Other	16 / M11	13,557	13,557
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various			

* Use additional sheets if necessary.

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-4 Rev. 10/2005

General Information and Questionnaire
Related Parties*

Name of Facility Ludlowe Center for Health & Rehab		License No. 2323			Report for Year Ended 9/30/2020			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	%**					
20Sunrise	20 E Sunrise Highway, Valley Stream, NY 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent/Other	16 / M11		13,557	13,557
National HealthCare Associates - Aetna	850 Silas Deane Highway, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Health Insurance	15 / 1A5		1,090,685	1,090,685
NOA Diagnostics	6851 Jericho Tpke, Suite 150, Syosett, NY 11791	<input checked="" type="radio"/>	<input type="radio"/>	61%	Radiology	20 / 6F		48,578	44,514
Ludlowe Realty, LLC***	118 Jefferson St, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	22 / 9		2,498,025	2,498,025
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Banking Transactions	16 / m13		32,812	32,812
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="radio"/>	<input type="radio"/>	95%	Drugs / OTC / RX Consulting	Various / Various		746,181	666,870
Preferred Professional Services	850 Silas Deane Highway, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	RN/LPN/CAN Agency	13 / Various		73,512	73,512

* Use additional sheets if necessary.

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

*** N/A Fair Rent replaces cost of rent. Amount will be replaced during rate setting

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Ludlowe Center for Health & Rehabilitation, LL	License No. 2323	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire

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
Ludlowe Center for Health & Rehabilitation, LLC		2323		9/30/2020			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					
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	4,642	4,642
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	36,167	36,167
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	08/01/16	Ongoing	10,866	10,866
PITNEY BOWES GLOBAL F P.O.Box 3711887 Pittsburgh PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Postage	03/07/12	Ongoing	642	642
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?		<input type="radio"/>	Yes	<input checked="" type="radio"/>	No	Total ***	52,318

* 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 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$ 31,239
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 31,239

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

Yes No |Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 GOLDMAN GRUDER & WOOD 2 Constable 3 Treasurer, State of CT	Telephone Number 203-899-8900 N/A N/A
---	--

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

1 200 CONNECTICUT AVENUE NORWALK CT 06854
2 N/A
3 N/A
4
5

Services Provided by This Firm (*describe fully*)

1 Collections (Disallowed)	\$ 1,972
2 Conservator (Disallowed)	\$ 50
3 Conservator (Disallowed)	\$ 475
4	\$
5	\$
	Charge for Services Provided \$ 2,497

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

Yes No |Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323				Report for Year Ended 9/30/2020				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						
A. On last day of PREVIOUS report period	144	144										
B. On last day of THIS report period	144	144							144	144		
2. Number of Residents					141	141						
A. As of midnight of PREVIOUS report period	141	141										
B. As of midnight of THIS report period	116	116							116	116		
3. Total Number of Days Care Provided During Period					6,885	6,885			1,732	1,732		
A. Medicare	8,617	8,617										
B. Medicaid (Conn.)	25,397	25,397			19,028	19,028			6,369	6,369		
C. Medicaid (other states)												
D. Private Pay	3,055	3,055			2,654	2,654			401	401		
E. State SSI for RCH												
F. Other (Specify)	7,352	7,352			5,712	5,712			1,640	1,640		
G. Total Care Days During Period (3A thru F)	44,421	44,421			34,279	34,279			10,142	10,142		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds					85	85						
A. Medicaid Bed Reserve Days	85	85										
B. Other Bed Reserve Days	38	38			30	30			8	8		
5. Total Resident Days (3G + 4A + 4B)	44,544	44,544			34,394	34,394			10,150	10,150		

Schedule of Resident Statistics (Cont'd)

Name of Facility Ludlowe Center for Health & Rehabilitation,	License No. 2323	Report for Year Ended 9/30/2020	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)					

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	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	19		51		46				
Per Diem Rate									
a. One bed rm.	Various		285.29		570.00				
b. Two bed rms.	Various		285.29		560.00				
c. Three or more bed rms.									

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B		TOTAL	CCNH	RHNS	(Specify)
		2,294	2,294		
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments		541	541		
C. Other		21,423	21,423		
D. Total Physical Therapy Treatments		24,258	24,258		

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B		473	473	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments		57	57	
C. Other		1,900	1,900	
D. Total Speech Therapy Treatments		2,430	2,430	

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B		1,910	1,910	
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments		288	288	
C. Other		21,965	21,965	
D. Total Occupational Therapy Treatments		24,163	24,163	

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2020		10	37
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No			
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)	203,870	2,080			
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)					
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	274,588	11,388			
5. Dietary Service					
a. Head Dietitian	71,887	1,575			
b. Food Service Supervisor	80,333	2,095			
c. Dietary Workers	489,111	25,651			
6. Housekeeping Service					
a. Head Housekeeper	115,418	4,251			
b. Other Housekeeping Workers	402,005	23,226			
7. Repairs & Maintenance Services					
a. Engineer or Chief of Maintenance	83,303	2,080			
b. Other Maintenance Workers	61,627	2,154			
8. Laundry Service					
a. Supervisor					
b. Other Laundry Workers	45,236	2,418			
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	244,081	4,270			
b. RN					
1. Direct Care	1,235,425	27,898			
2. Administrative**	193,233	3,917			
c. LPN					
1. Direct Care	1,902,293	53,739			
2. Administrative**	79,085	1,990			
d. Aides and Attendants	2,334,482	126,348			
e. Physical Therapists					
f. Speech Therapists					
g. Occupational Therapists					
h. Recreation Workers	173,777	7,193			
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	101,682	3,348			
n. Marketing					
o. Other (Specify)					
See Attached Schedule	262,730	6,414			
A-13. Total Salary Expenditures	8,354,166	312,035			

* 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 9/30/2020			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	141			Non Discriminatory	Supervises operations, deals with DNS & Other	63	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.

	TOTAL	BEDS	Allocated Benefits	Total w/ Bnft
Augusta	52.00	72	5.01	57.01
Belair	45.85	102	7.10	52.95
Bethel	47.10	161	11.20	58.30
Bloomfield	50.50	120	8.35	58.85
Brattleboro	46.00	80	5.57	51.57
Brentwood	46.75	78	5.43	52.18
Brewer	47.75	111	7.72	55.47
Bristol	52.60	132	9.18	61.78
Cambridge	53.10	160	11.13	64.23
Catskill	52.00	136	9.46	61.46
Colony	49.75	92	6.40	56.15
Country	50.00	111	7.72	57.72
Dover	51.00	112	7.79	58.79
Eastside	51.00	69	4.80	55.80
Eliot	49.50	114	7.93	57.43
Glen Falls	52.10	120	8.35	60.45
Hebrew Home	60.35	257	17.88	78.23
Huntington	50.60	320	22.26	72.86
Kennebunk	50.75	78	5.43	56.18
Ludlowe	52.60	144	10.02	62.62
Maple View	50.60	120	8.35	58.95
Marlborough	54.10	120	8.35	62.45
Maywood	52.60	120	8.35	60.95
Milford	52.00	120	8.35	60.35
Newton Wellseley	50.85	110	7.65	58.50
Norway	49.85	70	4.87	54.72
Poughkeepsie	51.70	200	13.91	65.61
Regency	54.85	130	9.04	63.89
Reservoir	51.10	144	10.02	61.12
Riverside	55.00	345	24.00	79.00
Rutland	50.95	125	8.70	59.65
Sachem	52.00	111	7.72	59.72
Sands Point	51.10	180	12.52	63.62
Utica	52.25	117	8.14	60.39
Village Crest	54.95	95	6.61	61.56
Water's Edge	53.75	150	10.44	64.19
Westgate	40.35	104	7.24	47.59
Winship	50.20	72	5.01	55.21
 Vacation	272.00			
Sick	0.00			
Personal	4.00			
Holiday	72.00			
 Total	2287.50	5,002	348	2,287.50

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		9/30/2020			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	203,870			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 9/30/2020		Page 13	of 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	7,611	149			
3. Pharmacist	20,201	202			
4. Podiatrist					
5. Physical Therapy					
a. Resident Care	538,807	10,234			
b. Other					
6. Social Worker					
7. Recreation Worker					
8. Physicians					
a. Medical Director (entire facility)	156,506	693			
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	152,983	1,917			
b. Other					
10. Occupational Therapist					
a. Resident Care	519,052	11,345			
b. Other					
11. Nurses and aides and attendants					
a. RN					
1. Direct Care	67,382	1,178			
2. Administrative***					
b. LPN					
1. Direct Care	6,022	133			
2. Administrative***					
c. Aides	108	5			
d. Other					
12. Other (Specify)					
See Attached Schedule	18,772	217			
B-13 Total Fees Paid in Lieu of Salaries	1,487,444	26,073			

* 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
		9/30/2020		14	37
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 Theapy-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	
CARY CARDIOLOGY, PA 3000 KEISLER DR CARY NC 27518	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
NEUROLOGY ASSOCIATES 637 WEST AVE NORWALK CT 06850	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
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	
Sekerl. 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	
MASSTEX IMAGING 3 ELECTRONICS AVE DANVERS MA 01923	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX 21 WATERVILLE RD AVON, CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	RN, LPN, Aide Agency	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
		<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
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 362,768	362,768		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 78,847	78,847		
4. Social Security (F.I.C.A.)	\$ 610,744	610,744		
5. Health Insurance	\$ 1,090,685	1,090,685		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 96,381	96,381		
8. Uniform Allowance	\$			
9. Other (Specify) See Attached Schedule	\$ 3,216	3,216		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 211,083	211,083		
d. Accounting and Auditing	\$ 31,239	31,239		
e. Legal (Services should be fully described on Page 7)	\$ 2,497	2,497		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 17,767	17,767		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 38,138	38,138		
2. Cellular Phones	\$ 2,199	2,199		
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	\$ 49,422	49,422		
3. Resident Day User Fee	\$ 617,699	617,699		
Subtotal	\$ 3,212,685	3,212,685		

* 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

Description	CCNH	RHNS	(Specify)
Background Checks	0	\$ 3,216	
Total	\$ 3,216	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
CT PET Tax	0	\$ 49,422	
Total	\$ 49,422	\$ -	\$ -

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 9/30/2020		Page 16	of 37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		3,212,685	3,212,685		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	6,944	6,944		
3. Gifts to Staff and Residents	\$	8,059	8,059		
4. Employee Travel	\$	2,076	2,076		
5. Education Expenses Related to Seminars and Conventions	\$	240	240		
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$	105	105		
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	\$	22,210	22,210		
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	\$	3,467	3,467		
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	11,952	11,952		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	1,393	1,393		
9. Subscriptions	\$	8,844	8,844		
10. Contributions*** See Attached Schedule	\$	1,440	1,440		
11. Services Provided by Contract <i>Specify and Complete</i> <i>Schedule C-2, Page 21 for each firm or individual</i>	\$	116,837	116,837		
12. Administrative Management Services**	\$	683,516	683,516		
13. Other (<i>Specify</i>) See Attached Schedule	\$	47,069	47,069		
<i>C-14 Total Administrative & General Expenditures</i>	\$	4,126,837	4,126,837		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 22,210		
Total Other Advertising	\$ 22,210	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 10,127		
ACHA	\$ 1,825		
Total Dues	\$ 11,952	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Political Contributions (Disallowed)	\$ 1,440		
Total Contributions	\$ 1,440	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
COVID Supplies - Administrative	\$ 96		
Licenses and Permits	\$ 2,226		
Bank Charges (All Routine)	\$ 41,157		
Misc. Expense (Disallowed)	\$ 3,590		
Total Other Administrative and General	\$ 47,069	\$ -	\$ -

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 9/30/2020	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 #
National Healthcare	683,516	Shared Expenses	Page 16 / Line m11 & n

*** 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
		9/30/2020		18 37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 381,726	381,726		
2. Non-Food Supplies	\$ 43,234	43,234		
3. Other (Specify) _____	\$ _____			
b. Purchased Services (by contract other than through Management Services) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 9,541	9,541		
c. Other (Specify) _____ Other Dietary Supplies	\$ 3,123	3,123		
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 437,624	437,624		
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)				
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 9/30/2020		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. \$	3,537	3,537		
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)	\$	158,398	158,398		
c. Other (Specify) Other Laundry Supplies	\$	86,022	86,022		
3D. Total Laundry Expenditures (3a + b + c)	\$	247,957	247,957		
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
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 47,225	47,225		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
b. Purchased Services (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	Sq. Ft. Serviced by Personnel				
	Amt.	\$ 1,765	1,765		
C. Other (Specify)	\$				
4D. Total Housekeeping Expenditures (4a + b + c)	\$	48,990	48,990		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$	690,830	690,830		
2. Purchased from	\$				
b. Medicine Cabinet Drugs	\$	30,897	30,897		
c. Medical and Therapeutic Supplies	\$	247,289	247,289		
d. Ambulance/Limousine***	\$	2,484	2,484		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	14,760	14,760		
f. X-rays and Related Radiological Procedures***	\$	48,650	48,650		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h. Laboratory***	\$	124,380	124,380		
i. Recreation	\$	28,291	28,291		
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)****	\$	76,405	76,405		
See Attached Schedule					
5M. Total Resident Care Expenditures (5a - 5j)	\$	1,263,986	1,263,986		

* 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 9/30/2020				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	
ADM Environmental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Waste Services/Monthly Recycling Services	38,532				22 6f
Milford Quality Landscaping	PO Box 329, Milford CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Land scaping, snow removal	22,107				22 6f
Agnello Landscaping	P.O. Box 320295 Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Land scaping, snow removal	15,229				22 6f
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	15,553				16 m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance System	14,106				16 m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>		Time & Attendance	12,525				16 m11
Unitex Textile Rental/Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry / Linen	129,140				19 3b
Med Apparel	Parkway. Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry / Linen	29,258				19 3b
M.J Daily & Sons	110 Mattatuck Hts. Waterbury CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	12,134				22 6f
Kone, Inc.	4735 36th Street, Long Island City, NY 11101	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance	15,975				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"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended		Page of
Ludlowe Center for Health & Rehabilitation, Inc.	2323	9/30/2020		22 37
Item	Total	CCNH	RHNS	(Specify)
6. Maintenance & Operation of Plant				
a. Repairs & Maintenance	\$ 47,977	47,977		
b. Heat	\$ 168,504	168,504		
c. Light & Power	\$ 29,026	29,026		
d. Water	\$ 52,318	52,318		
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 224,611	224,611		
f. Other (<i>itemize</i>)				
See Attached Schedule				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 522,436	522,436		
7. Depreciation (<i>complete schedule page 23*</i>)				
a. Land Improvements	\$ 637,261	637,261		
b. Building & Building Improvements	\$ 108,717	108,717		
c. Non-Movable Equipment	\$ 745,978	745,978		
d. Movable Equipment				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 13,772	13,772		
8. Amortization (<i>Complete att. Schedule Page 24*</i>)				
a. Organization Expense	\$ 13,772	13,772		
b. Mortgage Expense				
c. Leasehold Improvements	\$ 18,681	18,681		
d. Other (<i>Specify</i>)				
*8e. Total Amortization Costs (8a + b + c + d)	\$ 3,276,456	3,276,456		
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,498,025	2,498,025		
10. Property Taxes				
a. Real estate taxes paid by owner	\$ 18,681	18,681		
b. Real estate taxes paid by lessor				
c. Personal property taxes				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 3,276,456	3,276,456		

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	0		
Supplies	\$ 57,812		
COVID Supplies - Maintenance	\$ 86		
Purchased Services - Maintenance	\$ 82,708		
Grounds Maintenance	\$ 37,337		
Pest Control	\$ 3,063		
Carting	\$ 43,605		
Total Other Repairs and Maintenance	\$ 224,611	\$ -	\$ -

Depreciation Schedule

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC				License No. 2323			Report for Year Ended 9/30/2020				Page 23	of 37	
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements				12,745,226		12,745,226	4,142,199	S/L	Various	637,261			
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal											637,261		
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
	Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
	Yes	No	Month	Year									
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period		Var	Var	1,693,989		1,693,989	1,146,231	S/L	Various	103,855			
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)		Var	Var	60,710		60,710		S/L	Various	4,862			
D-3. Subtotal											108,717		
E. Total Depreciation											745,978		

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Ludlowe Center for Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	NBV
LEASEHOLD IMPROVEMENTS									
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	365,397	299,125	9,806	308,931	56,466
2019 Additions									
LI	Heat exchanger	12/31/2018	S/L	10	4,479	448	448	896	3,583
LI	Telephone System	7/31/2019	S/L	10	5,780	578	578	1,156	4,624
LI	Fan & Alternator Belt	9/30/2019	S/L	10	4,784	478	478	956	3,828
2020 Additions									
LI	Replacement windows	11/30/2019	S/L	10	4,196	-	420	420	3,776
LI	3rd Floor Windows	2/29/2020	S/L	15	7,410	-	494	494	6,916
LI	Dark Bronze Glass Door	2/29/2020	S/L	15	1,623	-	108	108	1,515
LI	Water Pump	5/31/2020	S/L	10	14,398	-	1,440	1,440	12,958
TOTAL LEASEHOLD IMPROVEMENTS						408,067	300,629	13,772	314,401
									93,666
Building Improvements									
Bldng Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	12,745,226	4,142,199	637,261	4,779,460	7,965,766
TOTAL Building Improvements						12,745,226	4,142,199	637,261	4,779,460
									7,965,766

Ludlowe Center for Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	NBV
MOVABLE EQUIPMENT									
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,641,114	1,135,722	90,297	1,226,019	415,095
2019 Additions									
MME	Ice maker	10/31/2018	S/L	5	2,852	570	570	1,140	1,712
MME	Ultrasound bladder scanner	10/31/2018	S/L	5	8,341	1,668	1,668	3,336	5,005
MME	Laptop	10/31/2018	S/L	3	1,468	489	489	978	490
MME	Lift	11/30/2018	S/L	10	2,413	241	241	482	1,931
MME	Room service cart	12/31/2018	S/L	10	1,891	189	189	378	1,513
MME	Intercom station camera	12/31/2018	S/L	5	2,295	459	459	918	1,377
MME	Lift	1/31/2019	S/L	10	1,468	147	147	294	1,174
MME	Dyno APM with LAL	1/31/2019	S/L	5	1,383	277	277	554	829
MME	DYNO APM with LAL	1/31/2019	S/L	5	1,383	277	277	554	829
MME	Desktop	2/28/2019	S/L	3	772	257	257	514	258
MME	Vital spot monitor	2/28/2019	S/L	5	2,034	407	407	814	1,220
MME	Kangaroo Pump	4/30/2019	S/L	10	1,018	102	102	204	814
MME	Food Blender	7/31/2019	S/L	5	1,262	252	252	504	758
MME	SmartTherm Induction Charger	7/31/2019	S/L	5	19,214	3,843	3,843	7,686	11,528
MME	GE PTAC 9000 BTU	8/31/2019	S/L	5	692	138	138	276	416
MME	Vital Temp Monitor	8/31/2019	S/L	5	2,034	407	407	814	1,220
MME	Laptop	9/30/2019	S/L	3	1,229	410	410	820	409
MME	Tablet	9/30/2019	S/L	3	1,127	376	376	752	375
2020 Additions									
MME	Delivery Cart	10/31/2019	S/L	10	4,392	-	439	439	3,953
MME	Range	10/31/2019	S/L	10	4,244	-	424	424	3,820
MME	Compact Booster Heater	10/31/2019	S/L	10	2,010	-	201	201	1,809
MME	Kitchen Burner	10/31/2019	S/L	5	3,295	-	659	659	2,636
MME	Pellet Ice Maker	11/30/2019	S/L	10	6,189	-	619	619	5,570
MME	Laptop	11/30/2019	S/L	5	1,659	-	332	332	1,327
MME	Extractor	11/30/2019	S/L	15	2,096	-	140	140	1,956
MME	Scale/ Lift	12/31/2019	S/L	10	3,220	-	322	322	2,898
MME	Kangaroo pump	1/31/2020	S/L	10	509	-	51	51	458
MME	Desktop	1/31/2020	S/L	5	972	-	194	194	778
MME	TLSO	3/31/2020	S/L	5	2,564	-	513	513	2,051
MME	Room AC	3/31/2020	S/L	5	726	-	145	145	581
MME	Laptop	4/30/2020	S/L	5	1,684	-	337	337	1,347
MME	Desktop	4/30/2020	S/L	5	1,088	-	218	218	870
MME	Pellet Ice Maker	5/31/2020	S/L	10	6,074	-	607	607	5,467
MME	Laptop	5/31/2020	S/L	5	1,131	-	226	226	905
MME	Commercial Dryer	5/31/2020	S/L	10	757	-	76	76	681
MME	Laptop	5/31/2020	S/L	5	1,077	-	215	215	862

Ludlowe Center for Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical	2019 A/D	2020 Deprec.	2020 A/D	NBV
					Cost				
MME	Reach in Refrigerator	6/30/2020	S/L	10	8,161	-	816	816	7,345
MME	Signa APM with LAL	6/30/2020	S/L	5	1,165	-	233	233	932
MME	Laptop	7/31/2020	S/L	5	682	-	136	136	546
MME	Digital Chair Scale	7/31/2020	S/L	5	1,288	-	258	258	1,030
MME	Desktop	8/31/2020	S/L	5	1,092	-	218	218	874
MME	Mixer	8/31/2020	S/L	10	3,413	-	341	341	3,072
MME	Bariatric Chair	9/30/2020	S/L	10	531	-	53	53	478
MME	GE AC Unit in room	9/30/2020	S/L	5	692	-	138	138	554
TOTAL MOVABLE EQUIPMENT					1,754,699	1,146,231	108,717	1,254,948	499,751
TOTAL ASSETS PER CR SCHEDULE					14,907,992	5,589,059	759,750	6,348,809	8,559,183
TOTAL ASSETS PER TRIAL BALANCE					2,162,767	1,569,348	122,489	1,569,348	593,419
LESS REALTY ASSETS					(12,745,226)	(4,142,199)	(637,261)	(4,779,460)	(7,965,766)
ROUNDING									
VARIANCE					(1)	-	-	1	(2)

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

2

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

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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 9/30/2020			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	380,441	300,629	S/L	Various	12,386	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	27,627		S/L	Various	1,386	
C-4. Subtotal									13,772
D. Total Amortization									13,772

* 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 Ludlowe Center for Health & Rehabili	License No. 2323	Report for Year Ended 9/30/2020	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 9/30/2020	16,824,832			

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 Ludlowe Center for Health & Rehabil	License No. 2323	Report for Year Ended 9/30/2020			Page 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 9/30/2020			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		\$	6,191	6,191		
13. Total All Interest Expense (12B7 + 12C3 + 12D)		\$	6,191	6,191		
14. Insurance						
a. Insurance on Property (buildings only)		\$				
b. Insurance on Automobiles		\$				
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage)		\$	13,000	13,000		
2. Fire and Extended Coverage		\$				
3. Other (Specify)		\$	80,120	80,120		
Crime and Liability Insurance						
14d. Total Insurance Expenditures (14a + b + c)		\$	93,120	93,120		
15. Total All Expenditures (A-13 thru C-14)		\$	19,865,207	19,865,207		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended		Page of	
Item No.	Page No.	Line No.		2323	9/30/2020	28 37	
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	\$	52,546	52,546	
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$	519,052	519,052	
7.			Other - See attached Schedule	\$	18,772	18,772	
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$	211,083	211,083	
10.			Accounting	\$			
10a.	15	1e	Legal	\$	2,497	2,497	
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$	759	759	
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$	6,944	6,944	
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	\$	652	652	
17.	16	L6	Automobile Expense (e.g. personal use)	\$	105	105	
18.	16	m2/3	Unallowable Advertising *	\$	22,210	22,210	
19.	15	k2	Income Tax / Corporate Business Tax	\$	14,419	14,419	
20.	16	m10	Fund Raising / Contributions	\$	1,440	1,440	
21.	16	m12	Unallowable Management Fees	\$	344,357	344,357	
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$	17,653	17,653	
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)				\$	1,212,489	1,212,489	

* 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	\$ 52,546		
Total Other Salaries Adjustment			\$ 52,546	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12o	IV Nurse Consultant (Disallowed)	\$ 15,873		
13	B12o	Therapy Consultant (Disallowed)	\$ 2,899		
Total Other Fees Adjustments			\$ 18,772	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
15	Various	Benefits Associated with Marketing	\$ 14,063		
16	m13	Misc. Expense (Disallowed)	\$ 3,590		
Total Other A&G Adjustments			\$ 17,653	\$ -	\$ -

National Health Care Associates, Inc. (CT)
Disallowance Schedule for Cell Phones
September 30, 2020

Pg. 28b

	<u>Amount</u>
Total Cell Phone Expense	2,199 TB Linked
Cell Phone Allowed Based on Bed Capacity	4
Monthly Allowable amount per Cell Phone	\$ 30
Months in Cost Report Year	12
Total Allowable Cost	<u>\$ 1,440</u>
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
Disallowled Cell Phone (Page 28, Line 12)	<u>\$ 759</u>

<u>Description</u>	<u>Amount</u>
Management fees Charged	683,516
Accounting Charges	31,239
Total Management Fees Per Agreement	714,755
 Patient Days	44,544
Imputed Days - 90% Occupancy (365/365 Days)	47,304
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 15.11
 PPD Allowance Per Client 2019	7.82
2020 CPI Increase %	1.01%
 PPD Allowance 9/30/2020	<u>7.83</u>
 Amount over (Under)	\$ 7.2797
 Total Days	47,304
Disallowable Management Fee	\$ 344,357

[Page 8 of C/R](#)
[Calculation](#)

[J.01a](#)

[Page 8 of C/R](#)

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-29 Rev. 9/2018

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

Name of Facility			License No.	Report for Year Ended		Page of	
Ludlowe Center for Health & Rehabilitation, LLC			2323	9/30/2020		29 37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
			Subtotals Brought Forward	\$ 1,212,489	1,212,489		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 690,830	690,830		
28.	20	5d	Ambulance/Limousine	\$ 2,484	2,484		
29.	20	5f	X-rays, etc	\$ 48,650	48,650		
30.	20	5h	Laboratory	\$ 124,380	124,380		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 14,760	14,760		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 131,286	131,286		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 2,052	2,052		
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	\$ 7,182	7,182		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)			\$ 2,234,113	2,234,113			

*** 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 (Please see attached calculation)	\$ 13,174		
20	5l	IV Therapy Supplies (Disallowed)	\$ 16,642		
20	5l	Nursing Equipment - Patient Specific (Disallowed)	\$ 40,103		
20	5l	Resp. Therapy Supplies (Disallowed)	\$ 40,103		
20	5c	Med B Nursing Supplies	\$ 21,264		
Total Other Ancillary Costs			\$ 131,286	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 2,052		
Total Excess Movable Equipment Depreciation			\$ 2,052	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Attachment Page 29

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Insight Therapeutics Refund (Disallow)			
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of Unallowable Building Interest

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2020

Pg. 29b

Total Cable TV Expense	16,774	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>\$ 13,174</u>	{a}

Tickmark

{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 30	of 37
Item		Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,630,040	11,630,040				
b. Medicaid Room and Board Contractual Allowance **	\$ (5,101,258)	(5,101,258)				
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 4,776,160	4,776,160				
b. Medicare Room and Board Contractual Allowance **	\$ (3,952,943)	(3,952,943)				
4. a. Private-Pay Residents and Other	\$ 7,112,310	7,112,310				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,661,045)	(1,661,045)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 331,975	331,975				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (369,031)	(369,031)				
c. Prescription Drugs - Non-Medicare	\$ 315,838	315,838				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (326,102)	(326,102)				
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	\$ 549,798	549,798				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 417,142	417,142				
c. Physical Therapy - Non-Medicare	\$ 26,591	26,591				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ 18,091	18,091				
4. a. Speech Therapy - Medicare	\$ 114,034	114,034				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 286,777	286,777				
c. Speech Therapy - Non-Medicare	\$ 108,501	108,501				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (64,133)	(64,133)				
5. a. Occupational Therapy - Medicare	\$ 560,938	560,938				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 333,801	333,801				
c. Occupational Therapy - Non-Medicare	\$ 424,465	424,465				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (385,440)	(385,440)				
6. a. Other (<i>Specify</i>) - Medicare	\$ 3,130,074	3,130,074				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 158,689	158,689				
III. Total Resident Revenue (Section I. thru Section II.)		\$ 18,435,272	18,435,272			
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 2,224	2,224				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 1,396	1,396				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1,236,600	1,236,600				
V. Total Other Revenue (1 thru 8)		\$ 1,240,220	1,240,220			
VI. Total All Revenue (III +V)		\$ 19,675,492	19,675,492			

* 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	IV	\$ 39,520		
30 II 6a	Lab	\$ 71,917		
30 II 6a	Xray	\$ 24,883		
30 II 6a	Contractual Allowance	\$ 14,379		
30 II 6a	Nursing	\$ 2,979,375		
Total Other Resident Revenue - Medicare		\$ 3,130,074	\$ -	\$ -

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

Page Ref	Description	CCNH	RHNS	(Specify)
30 II 6b	IV	\$ 19,754		
30 II 6b	Lab	\$ 48,980		
30 II 6b	Xray	\$ 19,680		
30 II 6b	Contractual Allowance	\$ (7,235)		
30 II 6b	Nursing	\$ 77,510		
Total Other Resident Revenue		\$ 158,689	\$ -	\$ -

Interest Income**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30 IV 5	Interest on Money Market Account	624,189	\$ 1,396		
Total Interest Income		\$ 1,396	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
30 IV 8	Direct Supply Refund (Disallow)	\$ 218		
30 IV 8	Flu Shot Rebate (Expense already disallowed)	\$ 100		
30 IV 8	IIT Rebate (Disallow)	\$ 3,270		
30 IV 8	Insight Therapeutics Refund (Disallow)	\$ 400		
30 IV 8	Med records (Disallow)	\$ 2,574		
30 IV 8	Misc Refund (Disallow)	\$ 129		
30 IV 8	Overhead Refund (Disallow)	\$ 991		
30 IV 8	Principal Life Refund (Disallow)	\$ 2,046		
30 IV 8	Stimulus (No disallowance necessary)	\$ 1,173,207		
30 IV 8	Synergy Rebate (Disallow)	\$ 41,172		
30 IV 8	UHC Rebate (No associated expense)	\$ 8,725		
30 IV 8	USI Refund (Disallow)	\$ 100		
30 IV 8	Yale New Heaven Health Reund (No associated expense)	\$ 73		
30 IV 8	Prior Period Expenses	\$ (10,824)		
30 IV 8	CT PET Tax Refund (Disallow)	\$ 14,419		
Total Other Revenue		\$ 1,236,600	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	31	37
Account				Amount
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,180,867
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,147,229
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	45,033
5. Prepaid Expenses			\$	128,505
a. Prepaid Workers Comp / Insurance	50,757			
b. Other Prepays	51,188			
c. Prepaid Assets & Taxes	26,560			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	93,056
CT PET Tax Deferred	93,056			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,594,690
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	408,068	\$	93,667
	Accum. Depreciation	314,401	Net	
5. Non-Movable Equipment	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
6. Movable Equipment	*Historical Cost	1,754,699	\$	499,751
	Accum. Depreciation	1,254,948	Net	
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	1
Rounding		1		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	593,419

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref Line Ref Description

Total Prepaid Expenses		\$ -

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

Page Ref Line Ref Description

Total Other Current Assets (Itemize)		\$ -

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

Page Ref Line Ref Description

Total Other Other Fixed Assets (Itemize)		\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref Line Ref Description

Total Other Assets		\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref Line Ref Description

Total Notes Payable		\$ -

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

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)		\$ -

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

Page Ref Line Ref Description

Total Other Current Liabilities (Itemize)		\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	32	37
Account		Amount		
Total Brought Forward:			\$	4,188,109
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements	*Historical Cost Accum. Depreciation	Net	\$	
3. Buildings	*Historical Cost Accum. Depreciation	12,745,226 4,779,460 Net	\$	7,965,766
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)			\$	7,965,766
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 (itemize)			\$	
6. Loans to Owners or Related Parties (itemize)			\$	956,351
Name and Address	Amount	Loan Date		
Due from Realty / Related	956,351			
7. Other Assets (itemize)			\$	9,596
Due from Dept. of Health	9,596			
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	965,947
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	13,119,822

* 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
Ludlowe Center for Health & Rehabilitation, Inc.	2323	9/30/2020	33	37
Account				Amount
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 522,356
2. Notes Payable (<i>itemize</i>)				\$
See Schedule				
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$ 20,045
Name of Lender		Purpose	Amount	Date Due
		Equipment Lease	20,045	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$ 617,882
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>)				\$ 463,985
Unclaimed Checks		8,045	Accrued Workers Comp	103,443
Patients Fund		64,980		
Accrued Expenses		191,136		
Accrued Pension		96,381	See Schedule	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$ 1,624,268

* 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 Ludlowe Center for Health & Rehabilitation	License No. 2323	Report for Year Ended 9/30/2020	Page 34	of 37
Account			Amount	
Total Brought Forward:			1,624,268	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)			\$ 78,042	
Name of Lender	Purpose	Amount	Date Due	
	Equipment Lease	78,042		
2. Mortgages Payable			\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)			\$ 236,759	
Name and Address of Lender	Amount	Loan Date		
Due to Related	236,759			
4. Other Long-Term Liabilities (<i>itemize</i>)			\$ 371,504	
Due to Medicaid	152,704			
Deferred Revenue	218,800			
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)			\$ 686,305	
C. Total All Liabilities (Lines A-13 + B-5)			\$ 2,310,573	

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

Name of Facility	License No.	Report for Year Ended	Page	of
		9/30/2020	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			\$	7,965,766
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			\$	7,965,766
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,395,937
6. Gain or Loss for Period	10/1/2019	thru	9/30/2020	\$ 447,546
7. Total Net Worth			\$	2,843,483
C. Total Reserves and Net Worth				\$ 10,809,249
D. Total Liabilities, Reserves, and Net Worth				\$ 13,119,822

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Ludlowe Center for Health & Rehabilitation	2323	9/30/2020	36	37		
Account				Amount		
A. Balance at End of Prior Period as shown on Report of 09/30/2019				\$ 2,404,362		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)				\$ 19,675,492		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)				\$ 19,227,946		
D. Net Income or Deficit				\$ 447,546		
E. Balance				\$ 2,851,908		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Total Expense pg. 27 \$19,865,207						
F/S vs C/R Depreciation (637,261)						
Total F/S Expenses \$19,227,946						
2. Other (<i>itemize</i>)						
Prior Period Adjustment				(8,425)		
F-3. Total Additions				\$ (8,425)		
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)				\$		
Name and Address (No., City, State, Zip)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)				\$		
Purpose		Amount				
3. Total Deductions				\$		
H. Balance at End of Period				\$ 2,843,483		
Report for Year Ended 09/30/2020						

I. Preparer's/Reviewer's Certification

Name of Facility Ludlowe Center for Health &	License No. 2323	Report for Year Ended 9/30/2020	Page	of
<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 Principal	Date Signed 02/11/2021
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		

Annual Report of Long-Term Care Facility Cost Year 2020 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

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

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

Explanation: _____

Yes No

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

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

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

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

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

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

Explanation: _____

Yes No

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

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

Explanation: _____

Yes No

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

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**

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

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

Explanation: _____

Yes **No**

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

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

Explanation: _____

Yes **No**

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

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**

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

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**

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

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

Explanation: _____

Yes **No**

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

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

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

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

Explanation: _____

Yes No

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

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

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

Explanation: _____

Yes No

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

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

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

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

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

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

Explanation: _____



Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/4/2021
Run Date: 2/4/2021
Name of Workpaper: VHCL CKLST

Provider Name: Ludlowe Center for Health & Rehab
Provider Number: 000002323
Period Ended: 9/30/20

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion:

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, 2020, 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 4, 2021

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020		9/30/2020	9/30/2019	
101000-0104-00-000-0 Cash - Operating-Ludlowe		0.00			0.00	(4,972.00)
101005-0104-00-000-0 Cash Operating Mnt-Ludlowe		226,093.00			226,093.00	439,580.00
102000-0104-00-000-0 Cash - Payroll-Ludlowe		3,616.00			3,616.00	5,745.00
104020-0104-00-000-0 Cash Savings 2-Ludlowe		1,881,788.00			1,881,788.00	624,189.00
105000-0104-00-000-0 Cash Savings Patients-Ludlowe		64,980.00			64,980.00	30,847.00
106000-0104-00-000-0 Petty Cash-Ludlowe		1,500.00			1,500.00	1,500.00
106100-0104-00-000-0 Petty Cash Res Funds-Ludlowe		1,000.00			1,000.00	1,000.00
107000-0104-00-000-0 Resident Refunds-Ludlowe		1,890.00			1,890.00	4,154.00
110000-0104-00-000-0 Accounts Receivable-Ludlowe		187,874.00			187,874.00	268,241.00
111000-0104-00-000-0 A/R Private-Ludlowe		58,912.00			58,912.00	35,882.00
111200-0104-00-000-0 A/R Comm Ins-Ludlowe		57,646.00			57,646.00	106,958.00
111300-0104-00-000-0 AR Hospice-Ludlowe		63,451.00			63,451.00	136,319.00
111400-0104-00-000-0 A/R Mgd Medicare		322,542.00			322,542.00	242,353.00
112000-0104-00-000-0 A/R Medicare Pt A-Ludlowe		605,394.00			605,394.00	475,674.00
112500-0104-00-000-0 A/R Medicare Pt B-Ludlowe		16,086.00			16,086.00	11,566.00
113000-0104-00-000-0 A/R Medicaid-Ludlowe		707,173.00			707,173.00	641,936.00
114000-0104-00-000-0 A/R Patient Ptcipation-Ludlowe		(117,851.00)			(117,851.00)	(74,626.00)
116100-0104-00-000-0 Medicare Co-Ins Bad Debt-Ludlowe		30,092.00			30,092.00	2,623.00
116200-0104-00-000-0 Allowance for Doubtful Accounts-Ludlowe		(784,090.00)			(784,090.00)	(645,065.00)
121400-0104-00-000-0 Prepaid Workers Comp-Ludlowe		26,546.00			26,546.00	26,518.00
122200-0104-00-000-0 Prepaid Gen. Ins-Ludlowe		24,211.00			24,211.00	24,378.00
129000-0104-00-000-0 Prepaid Expense Other-Ludlowe		51,188.00			51,188.00	27,693.00
129110-0104-00-000-0 Prepaid Personal Property Taxes-Ludlowe		4,204.00			4,204.00	4,598.00
129300-0104-00-000-0 Prepaid Mgmt Assets-Ludlowe		22,356.00			22,356.00	39,603.00
129900-0104-00-000-0 CT PET Deferred Tax-Ludlowe		53,089.00			53,089.00	24,861.00
130000-0104-00-000-0 Inventory-Ludlowe		45,033.00			45,033.00	30,557.00
141400-0104-00-000-0 Due from Realty-Ludlowe		12,525.00			12,525.00	104,037.00
141500-0104-00-000-0 Due from Dept. of Health-Ludlowe		9,596.00			9,596.00	9,596.00
141600-0104-00-000-0 Due from Related-Ludlowe		943,826.00			943,826.00	1,026,264.00
141700-0104-00-000-0 Due from Medicaid-Ludlowe		0.00			0.00	10,980.00
141900-0104-00-000-0 CT PET Tax Receivable-Ludlowe- - -		39,967.00			39,967.00	10,624.00
154000-0104-00-000-0 Leasehold Improvement-Ludlowe		408,068.00			408,068.00	380,441.00
156000-0104-00-000-0 Moveable Equip-Ludlowe		1,754,699.00			1,754,699.00	1,693,989.00
160000-0104-00-000-0 Accum Depreciation-Ludlowe		(1,569,348.00)			(1,569,348.00)	(1,446,860.00)
210000-0104-00-000-0 Accounts Payable-Ludlowe		(522,356.00)			(522,356.00)	(577,311.00)
211401-0104-00-000-0 Equipment Obligation ST 1-Ludlowe		(20,046.00)			(20,046.00)	(18,997.00)
211411-0104-00-000-0 Equipment Obligation LT 1-Ludlowe		(78,042.00)			(78,042.00)	(98,096.00)
220200-0104-00-000-0 Unclaimed ADP checks-Ludlowe		(8,045.00)			(8,045.00)	(7,550.00)
221700-0104-00-000-0 Due to Medicaid-Ludlowe		(152,703.00)			(152,703.00)	0.00
221760-0104-00-000-0 Deferred Revenue Rcf-Ludlowe		(218,800.00)			(218,800.00)	0.00
226200-0104-00-000-0 Patients Fund-Ludlowe		(64,980.00)			(64,980.00)	(30,847.00)
250000-0104-00-000-0 Accrued Expenses-Ludlowe		(191,136.00)			(191,136.00)	(231,374.00)
250020-0104-00-000-0 Accrued Pension-Ludlowe		(96,381.00)			(96,381.00)	(88,819.00)
250030-0104-00-000-0 Accrued Worker's Comp-Ludlowe		(103,443.00)			(103,443.00)	(70,824.00)
250100-0104-00-000-0 Accrued Payroll-Ludlowe		(617,882.00)			(617,882.00)	(544,928.00)
251000-0104-00-000-0 Accrued Purchase-Ludlowe		0.00			0.00	(3,686.00)
271500-0104-00-000-0 Due to Related-Ludlowe		(236,759.00)			(236,759.00)	(194,389.00)
280000-0104-00-000-0 Capital-Ludlowe		(1,711,327.00)			(1,711,327.00)	(1,711,327.00)
286000-0104-00-000-0 Ptnr Drawings-Ludlowe		0.00			0.00	817,058.00
295000-0104-00-000-0 Retained Earnings-Ludlowe		(684,610.00)			(684,610.00)	(538,084.00)
303005-0104-00-000-0 Hospice Contra Other		47.00			47.00	35.00
303100-0104-00-000-0 Hospice Revenue-Ludlowe		(1,398,080.00)			(1,398,080.00)	(1,405,480.00)
303700-0104-00-000-0 Hospice C/A-Ludlowe		600,658.00			600,658.00	618,881.00
304100-0104-00-000-0 Hospice Pharmacy		(2,335.00)			(2,335.00)	(1,044.00)
304105-0104-00-000-0 Hospice Pharmacy Contra		2,335.00			2,335.00	1,044.00
304300-0104-00-000-0 Hospice PT-Ludlowe		(88.00)			(88.00)	(905.00)
304305-0104-00-000-0 Hospice PT Contra-Ludlowe		14.00			14.00	102.00
304400-0104-00-000-0 Hospice ST		(286.00)			(286.00)	(1,025.00)
304405-0104-00-000-0 Hospice ST Contra		0.00			0.00	(5.00)
304600-0104-00-000-0 Hospice Lab		(47.00)			(47.00)	(35.00)
304800-0104-00-000-0 Hospice OT-Ludlowe		(134.00)			(134.00)	(278.00)
304805-0104-00-000-0 Hospice OT Contra----		29.00			29.00	67.00
311000-0104-00-000-0 Medicaid Room & Board-Ludlowe		(11,630,040.00)			(11,630,040.00)	(13,490,545.00)
311005-0104-00-000-0 Medicaid Room & Board Contra-Ludlowe		5,097,039.00			5,097,039.00	6,047,539.00
313005-0104-00-000-0 Medicaid Contra Other-Ludlowe		4,219.00			4,219.00	4,179.00
314100-0104-00-000-0 Medicaid Pharmacy-Ludlowe		(39,461.00)			(39,461.00)	(39,929.00)
314105-0104-00-000-0 Medicaid Pharmacy Contra-Ludlowe		39,461.00			39,461.00	39,944.00
314300-0104-00-000-0 Medicaid PT-Ludlowe		(21,802.00)			(21,802.00)	(5,175.00)
314305-0104-00-000-0 Medicaid PT Contra-Ludlowe		21,802.00			21,802.00	5,175.00
314400-0104-00-000-0 Medicaid ST-Ludlowe		(5,945.00)			(5,945.00)	(466.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020			9/30/2020	9/30/2019
314405-0104-00-000-0	Medicaid ST Contra-Ludlowe	5,945.00			5,945.00	466.00
314600-0104-00-000-0	Medicaid Lab-Ludlowe	(4,127.00)			(4,127.00)	(4,017.00)
314800-0104-00-000-0	Medicaid OT-Ludlowe	(12,895.00)			(12,895.00)	(3,901.00)
314805-0104-00-000-0	Medicaid OT Contra-Ludlowe	12,895.00			12,895.00	3,902.00
315000-0104-00-000-0	Medicaid X-Ray-Ludlowe	(93.00)			(93.00)	(163.00)
321000-0104-00-000-0	Medicare Pt A Room & Board-Ludlowe	(4,776,160.00)			(4,776,160.00)	(5,516,470.00)
321005-0104-00-000-0	Medicare Pt A R and B Contra-Ludlowe	3,788,681.00			3,788,681.00	(1,141,914.00)
321006-0104-00-000-0	Medicare A PT Contra-Ludlowe	(918,246.00)			(918,246.00)	0.00
321007-0104-00-000-0	Medicare A OT Contra-Ludlowe	(860,834.00)			(860,834.00)	0.00
321008-0104-00-000-0	Medicare A ST Contra-Ludlowe	(401,245.00)			(401,245.00)	0.00
321009-0104-00-000-0	Medicare A NTA Contra-Ludlowe	(1,197,218.00)			(1,197,218.00)	0.00
321010-0104-00-000-0	Medicare A Nsng Comp Contra-Ludlowe	(1,782,157.00)			(1,782,157.00)	0.00
323005-0104-00-000-0	Medicare Pt A Contra Other-Ludlowe	97,995.00			97,995.00	203,579.00
324000-0104-00-000-0	Medicare Pt A Ambulance-Ludlowe	(808.00)			(808.00)	0.00
324100-0104-00-000-0	Medicare Pt A Pharmacy-Ludlowe	(331,975.00)			(331,975.00)	(422,945.00)
324105-0104-00-000-0	Medicare Pt A Pharmacy Contra-Ludlowe	369,031.00			369,031.00	422,945.00
324200-0104-00-000-0	MCR Pt A Chargeable Med Supp-Ludlowe- - -	0.00			0.00	(30.00)
324205-0104-00-000-0	MCR Pt A Charge Med Supp Contra-Ludlowe- - -	0.00			0.00	30.00
324300-0104-00-000-0	Medicare Pt A PT-Ludlowe	(490,624.00)			(490,624.00)	(970,856.00)
324305-0104-00-000-0	Medicare Pt A PT Contra-Ludlowe	490,624.00			490,624.00	970,856.00
324400-0104-00-000-0	Medicare Pt A ST-Ludlowe	(114,034.00)			(114,034.00)	(134,331.00)
324405-0104-00-000-0	Medicare Pt A ST Contra-Ludlowe	114,034.00			114,034.00	134,331.00
324500-0104-00-000-0	Medicare Pt A IV Therapy-Ludlowe	(37,443.00)			(37,443.00)	(88,272.00)
324600-0104-00-000-0	Medicare Pt A Lab-Ludlowe	(71,917.00)			(71,917.00)	(80,705.00)
324800-0104-00-000-0	Medicare Pt A OT-Ludlowe	(519,126.00)			(519,126.00)	(1,095,024.00)
324805-0104-00-000-0	Medicare Pt A OT Contra-Ludlowe	519,126.00			519,126.00	1,095,024.00
325000-0104-00-000-0	Medicare Pt A X-Ray-Ludlowe	(24,883.00)			(24,883.00)	(34,602.00)
328000-0104-00-000-0	Medicare Pt A Sequestration-Ludlowe	66,267.00			66,267.00	119,515.00
329000-0104-00-000-0	Medicare Pt A Settlement-Ludlowe	(15,402.00)			(15,402.00)	(2,623.00)
334300-0104-00-000-0	Medicare Pt B PT-Ludlowe	(59,174.00)			(59,174.00)	(47,519.00)
334305-0104-00-000-0	Medicare Pt B PT Contra-Ludlowe	10,480.00			10,480.00	8,978.00
334400-0104-00-000-0	Medicare Pt B ST-Ludlowe	(15,407.00)			(15,407.00)	(24,848.00)
334405-0104-00-000-0	Medicare Pt B ST Contra-Ludlowe	434.00			434.00	379.00
334800-0104-00-000-0	Medicare Pt B OT-Ludlowe	(41,812.00)			(41,812.00)	(50,974.00)
334805-0104-00-000-0	Medicare Pt B OT Contra-Ludlowe	7,907.00			7,907.00	9,507.00
335700-0104-00-000-0	Medicare Pt B Flu/Pneumonia-Ludlowe	(1,269.00)			(1,269.00)	(4,774.00)
337300-0104-00-000-0	Mgd Medicare Pt B PT-Ludlowe- - -	0.00			0.00	(522.00)
337305-0104-00-000-0	Mgd Medicare Pt B PT Contra-Ludlowe	(5,831.00)			(5,831.00)	774.00
337800-0104-00-000-0	Mgd Medicare Pt B OT-Ludlowe- - -	0.00			0.00	(1,407.00)
337805-0104-00-000-0	Mgd Medicare Pt B OT Contra-Ludlowe- - -	0.00			0.00	209.00
338000-0104-00-000-0	Medicare Pt B Prior Period-Ludlowe	1,023.00			1,023.00	1,785.00
341000-0104-00-000-0	Private Room & Board-Ludlowe	(1,670,095.00)			(1,670,095.00)	(2,793,005.00)
341005-0104-00-000-0	Private Room & Board Contra-Ludlowe	(14,015.00)			(14,015.00)	45,560.00
344100-0104-00-000-0	Private Pharmacy-Ludlowe- - -	0.00			0.00	(15.00)
344300-0104-00-000-0	Private PT-Ludlowe	0.00			0.00	(92.00)
344600-0104-00-000-0	Private Lab-Ludlowe	0.00			0.00	(35.00)
344800-0104-00-000-0	Private OT-Ludlowe	0.00			0.00	(173.00)
351000-0104-00-000-0	Comm Ins Room & Board-Ludlowe	(503,965.00)			(503,965.00)	(455,190.00)
351005-0104-00-000-0	Comm Ins Room & Board Contra-Ludlowe	90,320.00			90,320.00	70,018.00
353005-0104-00-000-0	Comm Ins Contra Other-Ludlowe	11,334.00			11,334.00	11,168.00
354100-0104-00-000-0	Comm Ins Pharmacy-Ludlowe	(52,975.00)			(52,975.00)	(52,603.00)
354105-0104-00-000-0	Comm Ins Pharmacy Contra-Ludlowe	49,392.00			49,392.00	62,236.00
354300-0104-00-000-0	Comm Ins PT-Ludlowe	(44,712.00)			(44,712.00)	(49,017.00)
354305-0104-00-000-0	Comm Ins PT Contra-Ludlowe	43,981.00			43,981.00	49,017.00
354400-0104-00-000-0	Comm Ins ST-Ludlowe	(4,218.00)			(4,218.00)	(10,667.00)
354405-0104-00-000-0	Comm Ins ST Contra-Ludlowe	4,218.00			4,218.00	10,667.00
354500-0104-00-000-0	Comm Ins IV Therapy-Ludlowe	(3,877.00)			(3,877.00)	(9,633.00)
354600-0104-00-000-0	Comm Ins Lab-Ludlowe	(8,910.00)			(8,910.00)	(8,868.00)
354800-0104-00-000-0	Comm Ins OT-Ludlowe	(49,271.00)			(49,271.00)	(53,984.00)
354805-0104-00-000-0	Comm Ins OT Contra-Ludlowe	48,464.00			48,464.00	53,984.00
355000-0104-00-000-0	Comm Ins X-Ray-Ludlowe	(2,500.00)			(2,500.00)	(2,301.00)
371000-0104-00-000-0	Mgd Medicare Room and Board----	(3,540,170.00)			(3,540,170.00)	(2,571,395.00)
371005-0104-00-000-0	Mgd Medicare Room & Board Contra	919,502.00			919,502.00	534,362.00
371006-0104-00-000-0	Mgd Medicare PT Contra-Ludlowe	(19,736.00)			(19,736.00)	0.00
371007-0104-00-000-0	Mgd Medicare OT Contra-Ludlowe	(18,921.00)			(18,921.00)	0.00
371008-0104-00-000-0	Mgd Medicare ST Contra-Ludlowe	(10,645.00)			(10,645.00)	0.00
371009-0104-00-000-0	Mgd Medicare NTA Contra-Ludlowe	(31,330.00)			(31,330.00)	0.00
371010-0104-00-000-0	Mgd Medicare Nsng Comp Contra-Ludlowe	(46,180.00)			(46,180.00)	0.00
373005-0104-00-000-0	Mgd Medicare Contra Other	53,199.00			53,199.00	70,053.00
374100-0104-00-000-0	Mgd Medicare Pharmacy	(221,067.00)			(221,067.00)	(174,606.00)
374105-0104-00-000-0	Mgd Medicare Pharmacy Contra	234,914.00			234,914.00	154,699.00
374300-0104-00-000-0	Mgd Medicare PT	(309,347.00)			(309,347.00)	(264,827.00)
374305-0104-00-000-0	Mgd Medicare PT Contra	309,347.00			309,347.00	264,827.00
374400-0104-00-000-0	Mgd Medicare ST	(63,099.00)			(63,099.00)	(54,096.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020		9/30/2020	9/30/2019	
374405-0104-00-000-0	Mgd Medicare ST Contra	63,099.00		63,099.00	54,096.00	
374500-0104-00-000-0	Mgd Medicare IV Therapy	(14,590.00)		(14,590.00)	(25,308.00)	
374600-0104-00-000-0	Mgd Medicare Lab	(35,896.00)		(35,896.00)	(32,834.00)	
374800-0104-00-000-0	Mgd Medicare OT	(340,545.00)		(340,545.00)	(293,967.00)	
374805-0104-00-000-0	Mgd Medicare OT Contra	340,545.00		340,545.00	293,967.00	
375000-0104-00-000-0	Mgd Medicare X-Ray	(17,087.00)		(17,087.00)	(11,911.00)	
375700-0104-00-000-0	Mgd Medicare Flu/Pneumonia	(1,287.00)		(1,287.00)	(5,823.00)	
378000-0104-00-000-0	Mgd Medicare Prior Period	7,235.00		7,235.00	4,015.00	
378100-0104-00-000-0	Medicare Mgd Care Pt B PT-Ludlowe	(19,955.00)		(19,955.00)	(17,039.00)	
378105-0104-00-000-0	Medicare Mgd Pt B PT Contra-Ludlowe	1,645.00		1,645.00	102.00	
378120-0104-00-000-0	Medicare Mgd Care Pt B ST-Ludlowe	(19,546.00)		(19,546.00)	(17,126.00)	
378125-0104-00-000-0	Medicare Mgd Pt B STContra-Ludlowe	1,516.00		1,516.00	2,257.00	
378130-0104-00-000-0	Medicare Mgd Care Pt B OT-Ludlowe	(21,620.00)		(21,620.00)	(19,936.00)	
378135-0104-00-000-0	Medicare Mgd Pt B OT Contra-Ludlowe	2,428.00		2,428.00	426.00	
391100-0104-00-000-0	Interest Income-Ludlowe	(1,396.00)		(1,396.00)	(811.00)	
391500-0104-00-000-0	Misc. Other Income-Ludlowe	(1,233,006.00)		(1,233,006.00)	(112,640.00)	
391510-0104-00-000-0	Misc. Meals-Ludlowe	(2,224.00)		(2,224.00)	(3,425.00)	
391550-0104-00-000-0	Prior Period Other-Ludlowe- - -	0.00		0.00	(1,041.00)	
391900-0104-00-000-0	Long - Term CT PET Tax Income-Ludlowe- - -	(14,418.00)		(14,418.00)	0.00	
400000-0104-03-007-0	Salary-Ludlowe-Administration-Administrative Ass-	86,443.00		86,443.00	80,763.00	
400000-0104-03-009-0	Salary-Ludlowe-Administration-Administrator-	203,870.00		203,870.00	172,939.00	
400000-0104-03-114-0	Salary-Ludlowe-Administration-Program Coord	960.00		960.00	550.00	
400000-0104-03-133-0	Salary-Ludlowe-Administration-Coordinator-	27,409.00		27,409.00	32,111.00	
400000-0104-04-007-0	Salary-Ludlowe-Fiscal Operations-Administrative -	92,775.00		92,775.00	135,405.00	
400000-0104-05-065-0	Salary-Ludlowe-Medical Records-Medical Records-	33,061.00		33,061.00	31,438.00	
400000-0104-06-038-0	Salary-Ludlowe-Social service-Dir-	73,005.00		73,005.00	68,410.00	
400000-0104-06-096-0	Salary-Ludlowe-Social service-Social Worker-	29,417.00		29,417.00	29,118.00	
400000-0104-07-038-0	Salary-Ludlowe-Rec Therapy-Dir-	63,656.00		63,656.00	59,787.00	
400000-0104-07-086-0	Salary-Ludlowe-Rec Therapy-Rec Therapist-	107,174.00		107,174.00	106,710.00	
400000-0104-08-058-0	Salary-Ludlowe-Maintenance-Maintenance Worker-	61,200.00		61,200.00	54,356.00	
400000-0104-08-101-0	Salary-Ludlowe-Maintenance-Supervisor-	83,806.00		83,806.00	79,884.00	
400000-0104-09-048-0	Salary-Ludlowe-Housekeeping-Housekeeper-	401,325.00		401,325.00	395,546.00	
400000-0104-09-101-0	Salary-Ludlowe-Housekeeping-Supervisor-	114,316.00		114,316.00	101,557.00	
400000-0104-10-051-0	Salary-Ludlowe-Laundry-Laundry Aide-	43,355.00		43,355.00	35,069.00	
400000-0104-11-011-0	Salary-Ludlowe-Admissions-Admissions Coordinator-	81,018.00		81,018.00	76,119.00	
400000-0104-11-038-0	Salary-Ludlowe-Admissions-Dir-	180,215.00		180,215.00	178,080.00	
400000-0104-13-013-0	Salary-Ludlowe-Dietary-Aide-	291,508.00		291,508.00	256,883.00	
400000-0104-13-031-0	Salary-Ludlowe-Dietary-Cook-	194,316.00		194,316.00	193,154.00	
400000-0104-13-035-0	Salary-Ludlowe-Dietary-Dietician-	69,189.00		69,189.00	72,750.00	
400000-0104-13-101-0	Salary-Ludlowe-Dietary-Supervisor-	81,038.00		81,038.00	73,802.00	
400000-0104-14-012-0	Salary-Ludlowe-Nursing Admin-ADNS-	110,069.00		110,069.00	101,946.00	
400000-0104-14-028-0	Salary-Ludlowe-Nursing Admin-Clerical-	13,974.00		13,974.00	8,362.00	
400000-0104-14-044-0	Salary-Ludlowe-Nursing Admin-DNS-	131,214.00		131,214.00	129,566.00	
400000-0104-14-052-0	Salary-Ludlowe-Nursing Admin-LPN-	79,085.00		79,085.00	371.00	
400000-0104-15-021-0	Salary-Ludlowe-Nursing-CNA-	2,318,219.00		2,318,219.00	2,247,745.00	
400000-0104-15-052-0	Salary-Ludlowe-Nursing-LPN-	1,885,012.00		1,885,012.00	1,968,209.00	
400000-0104-15-092-0	Salary-Ludlowe-Nursing-RN-	1,406,791.00	(178,899.00)	1,227,892.00	1,143,119.00	
			RJE - 1			
				(178,899.00)		
400000-0104-21-040-0	Salary-Ludlowe-Human Resources-Dir of Human Reso-	0.00		0.00	(482.00)	
400000-0104-21-049-0	Salary-Ludlowe-Human Resources-HR Asst-	38,564.00		38,564.00	0.00	
400050-0104-03-007-0	Salary - PTO-Ludlowe-Administration-Administrati-	(704.00)		(704.00)	0.00	
400050-0104-04-007-0	Salary - PTO-Ludlowe-Fiscal Operations-Administr-	(4,008.00)		(4,008.00)	0.00	
400050-0104-04-046-0	Salary - PTO-Ludlowe-Fiscal Operations-Facility -	626.00		626.00	0.00	
400050-0104-05-065-0	Salary - PTO-Ludlowe-Medical Records-Medical Rec-	(538.00)		(538.00)	0.00	
400050-0104-06-038-0	Salary - PTO-Ludlowe-Social service-Dir-	1,606.00		1,606.00	0.00	
400050-0104-06-096-0	Salary - PTO-Ludlowe-Social service-Social Worke-	(2,346.00)		(2,346.00)	0.00	
400050-0104-07-038-0	Salary - PTO-Ludlowe-Rec Therapy-Dir-	1,240.00		1,240.00	0.00	
400050-0104-07-086-0	Salary - PTO-Ludlowe-Rec Therapy-Rec Therapist-	1,707.00		1,707.00	0.00	
400050-0104-08-058-0	Salary - PTO-Ludlowe-Maintenance-Maintenance Wor-	427.00		427.00	0.00	
400050-0104-08-101-0	Salary - PTO-Ludlowe-Maintenance-Supervisor-	(503.00)		(503.00)	0.00	
400050-0104-09-048-0	Salary - PTO-Ludlowe-Housekeeping-Housekeeper-	680.00		680.00	0.00	
400050-0104-09-101-0	Salary - PTO-Ludlowe-Housekeeping-Supervisor-	1,102.00		1,102.00	0.00	
400050-0104-10-051-0	Salary - PTO-Ludlowe-Laundry-Laundry Aide-	1,881.00		1,881.00	0.00	
400050-0104-11-011-0	Salary - PTO-Ludlowe-Admissions-Admissions Coord-	(896.00)		(896.00)	0.00	
400050-0104-11-038-0	Salary - PTO-Ludlowe-Admissions-Dir-	2,393.00		2,393.00	0.00	
400050-0104-13-013-0	Salary - PTO-Ludlowe-Dietary-Aide-	3,693.00		3,693.00	0.00	
400050-0104-13-031-0	Salary - PTO-Ludlowe-Dietary-Cook-	(406.00)		(406.00)	0.00	
400050-0104-13-035-0	Salary - PTO-Ludlowe-Dietary-Dietician-	2,698.00		2,698.00	0.00	
400050-0104-13-101-0	Salary - PTO-Ludlowe-Dietary-Supervisor-	(705.00)		(705.00)	0.00	
400050-0104-14-012-0	Salary - PTO-Ludlowe-Nursing Admin-ADNS-	94.00		94.00	0.00	
400050-0104-14-028-0	Salary - PTO-Ludlowe-Nursing Admin-Clerical-	360.00		360.00	0.00	
400050-0104-14-044-0	Salary - PTO-Ludlowe-Nursing Admin-DNS-	2,704.00		2,704.00	0.00	
400050-0104-15-021-0	Salary - PTO-Ludlowe-Nursing-CNA-	16,263.00		16,263.00	0.00	
400050-0104-15-052-0	Salary - PTO-Ludlowe-Nursing-LPN-	17,281.00		17,281.00	0.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020		9/30/2020	9/30/2019	
400050-0104-15-092-0	Salary - PTO-Ludlowe-Nursing-RN-	7,533.00		7,533.00	0.00	
401000-0104-29-000-0	FICA-Ludlowe-Emp Benefits- -	610,744.00		610,744.00	591,863.00	
401100-0104-29-000-0	FUI-Ludlowe-Emp Benefits- -	8,645.00		8,645.00	8,976.00	
401200-0104-29-000-0	SUI-Ludlowe-Emp Benefits- -	70,202.00		70,202.00	61,691.00	
401300-0104-29-000-0	Health Ins-Ludlowe-Emp Benefits -	1,090,685.00		1,090,685.00	1,066,686.00	
401400-0104-29-000-0	Workers Compensation-Ludlowe-Emp Benefits -	351,139.00		351,139.00	352,342.00	
401450-0104-29-000-0	Workers Comp Retro Exp-Ludlowe-Emp Benefits -	11,629.00		11,629.00	53,925.00	
401700-0104-29-000-0	Pension-Ludlowe-Emp Benefits -	96,381.00		96,381.00	88,819.00	
402000-0104-03-000-0	Holiday Expense-Ludlowe-Administration -	6,944.00		6,944.00	7,937.00	
410000-0104-04-000-0	Supplies-Ludlowe-Fiscal Operations -	17,767.00		17,767.00	32,825.00	
410000-0104-07-000-0	Supplies-Ludlowe-Rec Therapy -	4,027.00		4,027.00	4,879.00	
410000-0104-08-000-0	Supplies-Ludlowe-Maintenance -	53,741.00		53,741.00	49,502.00	
410000-0104-09-000-0	Supplies-Ludlowe-Housekeeping -	39,898.00		39,898.00	44,052.00	
410000-0104-10-000-0	Supplies-Ludlowe-Laundry -	2,577.00		2,577.00	220.00	
410000-0104-13-000-0	Supplies-Ludlowe-Dietary -	43,234.00		43,234.00	43,310.00	
410000-0104-15-000-0	Supplies-Ludlowe-Nursing -	155,828.00		155,828.00	176,122.00	
410000-0104-18-000-0	Supplies-Ludlowe-Marketing -	1,422.00		1,422.00	0.00	
410019-0104-06-000-0	Supplies COVID19 - Ludlowe	96.00		96.00	0.00	
410019-0104-07-000-0	Supplies COVID19 - Ludlowe	790.00		790.00	0.00	
410019-0104-08-000-0	Supplies COVID19 - Ludlowe	86.00		86.00	0.00	
410019-0104-09-000-0	Supplies COVID19 - Ludlowe	7,327.00		7,327.00	0.00	
410019-0104-10-000-0	Supplies COVID19 - Ludlowe	27,476.00		27,476.00	0.00	
410019-0104-15-000-0	Supplies COVID19 - Ludlowe	91,461.00		91,461.00	0.00	
411010-0104-22-000-0	Flu Vaccine-Ludlowe-Medical Services -	0.00		0.00	5,185.00	
411200-0104-23-000-0	Drugs - Mdcare Pt A-Ludlowe-Rehab Tpy and Ancl -	690,830.00		690,830.00	795,367.00	
411700-0104-22-000-0	House Drugs (OTC)-Ludlowe-Medical Services -	30,897.00		30,897.00	18,689.00	
412000-0104-13-000-0	Food-Ludlowe-Dietary -	319,615.00		319,615.00	362,360.00	
412000-0104-38-000-0	Food-Ludlowe-Cafe	7,896.00		7,896.00	0.00	
412019-0104-13-000-0	Dietary-Ludlowe	856.00		856.00	0.00	
412100-0104-13-000-0	Food Supplements-Ludlowe-Dietary -	35,010.00		35,010.00	39,541.00	
413001-0104-23-000-0	Oxygen Non Billable-Ludlowe-Rehab Tpy and Ancl -	14,760.00		14,760.00	26,711.00	
413500-0104-23-000-0	IV Thy Supplies-Ludlowe-Rehab Tpy and Anclry -	16,642.00		16,642.00	25,409.00	
414000-0104-10-000-0	Diapers-Ludlowe-Laundry -	55,969.00		55,969.00	62,586.00	
414100-0104-10-000-0	Linen-Ludlowe-Laundry -	3,537.00		3,537.00	2,957.00	
420000-0104-15-000-0	Minor Equip-Ludlowe-Nursing -	3,511.00		3,511.00	1,517.00	
431000-0104-03-000-0	Consulting Fees-Ludlowe-Administration -	141.00		141.00	1,851.00	
431000-0104-04-000-0	Consulting Fees-Ludlowe-Fiscal Operations -	17,151.00		(17,151.00)	0.00	0.00
			RJE - 3	(17,151.00)		
431000-0104-13-000-0	Consulting Fees-Ludlowe-Dietary -	0.00		0.00	2,400.00	
431000-0104-15-000-0	Consulting Fees-Ludlowe-Nursing -	15,873.00		15,873.00	19,397.00	
431000-0104-23-000-0	Consulting Fees-Ludlowe-Rehab Tpy and Anclry -	2,899.00		2,899.00	15,757.00	
431010-0104-23-000-0	Pharmacy fees-Ludlowe-Rehab Tpy and Anclry -	20,201.00		20,201.00	18,861.00	
432000-0104-03-000-0	Accounting Fees-Ludlowe-Administration -	31,239.00		31,239.00	30,873.00	
433000-0104-03-000-0	Legal Fees-Ludlowe-Administration -	0.00		0.00	4,268.00	
433100-0104-03-000-0	Legal Fees - Labor-Ludlowe-Administration -	0.00		0.00	4,448.00	
433200-0104-03-000-0	Legal Fees - Collections-Ludlowe-Administratio -	1,972.00		1,972.00	20,056.00	
433300-0104-03-000-0	Legal Fees - Non-reimbursabl-Ludlowe-Administr -	525.00		525.00	550.00	
434000-0104-03-000-0	Shared Services-Ludlowe-Administration -	666,365.00		17,151.00	683,516.00	650,837.00
			RJE - 3	17,151.00		
435200-0104-03-000-0	IT Services-Ludlowe-Administration	47,839.00		47,839.00	48,325.00	
435210-0104-03-000-0	IT Rental-Ludlowe-Administration	43,884.00		(3,075.00)	40,809.00	35,282.00
			RJE - 2	(3,075.00)		
436000-0104-22-000-0	Medical Director Fees-Ludlowe-Medical Services -	156,000.00		156,000.00	151,800.00	
436100-0104-22-000-0	Podiatrist Fees-Ludlowe-Medical Services -	0.00		0.00	212.00	
436200-0104-22-000-0	Dental Fees-Ludlowe-Medical Services -	7,611.00		7,611.00	8,709.00	
436300-0104-22-000-0	Physician Fees-Ludlowe-Medical Services -	506.00		506.00	4,032.00	
436310-0104-22-000-0	Physician Fees - VA-Ludlowe-Medical Services -	0.00		0.00	883.00	
437000-0104-23-000-0	PT Fees-Ludlowe-Rehab Tpy and Anclry -	538,807.00		538,807.00	636,848.00	
437100-0104-23-000-0	OT Fees-Ludlowe-Rehab Tpy and Anclry -	519,052.00		519,052.00	674,988.00	
437200-0104-23-000-0	Speech Fees-Ludlowe-Rehab Tpy and Anclry -	152,983.00		152,983.00	113,298.00	
438010-0104-27-000-0	Radiology Fees-Ludlowe-Laboratory -	0.00		0.00	3,430.00	
438019-0104-27-000-0	Lab Fees COVID 19-Ludlowe	960.00		960.00	0.00	
438020-0104-27-000-0	X-Ray Fees-Ludlowe-Laboratory -	48,650.00		48,650.00	47,370.00	
438030-0104-27-000-0	Lab Fees-Ludlowe-Laboratory -	123,420.00		123,420.00	133,125.00	
440000-0104-02-000-0	Purch Services-Ludlowe-Admin Staff -	31,200.00		31,200.00	31,200.00	
440000-0104-03-000-0	Purch Services-Ludlowe-Administration -	0.00		0.00	23.00	
440000-0104-04-000-0	Purch Services-Ludlowe-Fiscal Operations -	34,582.00		3,075.00	37,657.00	36,264.00
			RJE - 2	3,075.00		
440000-0104-07-000-0	Purch Services-Ludlowe-Rec Therapy -	6,700.00		6,700.00	8,203.00	
440000-0104-08-000-0	Purch Services-Ludlowe-Maintenance -	82,708.00		82,708.00	92,364.00	
440000-0104-09-000-0	Purch Services-Ludlowe-Housekeeping -	1,765.00		1,765.00	2,367.00	
440000-0104-12-000-0	Purch Services-Ludlowe-Security -	0.00		0.00	300.00	
440000-0104-13-000-0	Purch Services-Ludlowe-Dietary -	9,541.00		9,541.00	15,610.00	
440000-0104-14-000-0	Purch Services-Ludlowe-Nursing Admin -	1,590.00		1,590.00	3,180.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2020		9/30/2020	9/30/2019	
440000-0104-15-000-0 Purch Services-Ludlowe-Nursing- -		760.00		760.00	332.00	
440001-0104-08-000-0 Ground Services-Ludlowe-Maintenance- -		37,337.00		37,337.00	33,482.00	
440010-0104-15-000-0 Purch Services Ambulance-Ludlowe-Nursing- -		2,484.00		2,484.00	212.00	
440050-0104-07-000-0 Cable Expense-Ludlowe-Rec Therapy- -		16,774.00		16,774.00	20,010.00	
442000-0104-08-000-0 Pest Control-Ludlowe-Maintenance- -		3,063.00		3,063.00	3,026.00	
443000-0104-08-000-0 Carting-Ludlowe-Maintenance- -		43,605.00		43,605.00	38,072.00	
452000-0104-04-000-0 Equip Rental-Ludlowe-Fiscal Operations- -		11,509.00		11,509.00	640.00	
452000-0104-08-000-0 Equip Rental-Ludlowe-Maintenance- -		4,071.00		4,071.00	0.00	
452000-0104-13-000-0 Equip Rental-Ludlowe-Dietary- -		2,267.00		2,267.00	1,648.00	
452000-0104-15-000-0 Equip Rental-Ludlowe-Nursing- -		13,799.00		13,799.00	33,860.00	
452000-0104-23-000-0 Equip Rental-Ludlowe-Rehab Tpy and Anclry- -		9,990.00		9,990.00	9,713.00	
452000-0104-24-000-0 Equip Rental-Ludlowe-Respiratory- -		30,113.00		30,113.00	20,445.00	
461000-0104-03-000-0 Telephone-Ludlowe-Administration- -		38,138.00		38,138.00	35,733.00	
461100-0104-03-000-0 Telephone - Cell-Ludlowe-Administration- -		2,199.00		2,199.00	3,374.00	
462000-0104-25-000-0 Electric-Ludlowe-Property- -		168,504.00		168,504.00	172,273.00	
463000-0104-25-000-0 Gas-Ludlowe-Property- -		47,977.00		47,977.00	48,324.00	
464000-0104-25-000-0 Sewer-Ludlowe-Property- -		27,365.00		27,365.00	16,129.00	
466000-0104-25-000-0 Water-Ludlowe-Property- -		1,661.00		1,661.00	1,565.00	
471000-0104-25-000-0 Rent-Ludlowe-Property- -		2,498,025.00		2,498,025.00	2,053,661.46	
472000-0104-25-000-0 Personal Property Taxes-Ludlowe-Property- -		18,681.00		18,681.00	20,432.00	
472500-0114-25-000-0 Property Insurance-Hebrew Home-Property- -		0.00		0.00	186,045.51	
473000-0114-25-000-0 Real Estate Taxes-Hebrew Home-Property- -		0.00		0.00	258,318.03	
484000-0104-25-000-0 Dep Exp - LHI-Ludlowe-Property- -		13,772.00		13,772.00	14,081.00	
486000-0104-25-000-0 Dep Exp - Moveable Equip-Ludlowe-Property- -		108,717.00		108,717.00	102,118.00	
491000-0104-03-000-0 Dues-Ludlowe-Administration- -		13,375.00		(1,423.00)	11,952.00	10,692.00
			RJE - 4	(1,423.00)		
491001-0104-03-000-0 Subscriptions-Ludlowe-Administration- -		8,814.00		30.00	8,844.00	6,275.00
			RJE - 4	30.00		
500000-0104-03-000-0 Licenses and Permits-Ludlowe-Administration- -		2,226.00		2,226.00	1,068.00	
501100-0104-03-000-0 Advertising Promotional-Ludlowe-Administration- -		5,727.00		5,727.00	1,787.00	
501100-0104-18-000-0 Advertising Promotional-Ludlowe-Marketing- -		15,061.00		15,061.00	29,451.00	
503100-0104-03-000-0 Interest-Ludlowe-Administration- -		284.00		284.00	615.00	
503130-0104-03-000-0 Interest on Computer Loan-Ludlowe-Administrati		5,907.00		5,907.00	6,942.00	
503200-0104-03-000-0 Bank Charges-Ludlowe-Administration- -		41,157.00		41,157.00	43,821.00	
504000-0104-03-000-0 Postage-Ludlowe-Administration- -		3,467.00		3,467.00	3,500.00	
505000-0104-03-000-0 Background Check-Ludlowe-Administration- -		3,216.00		3,216.00	3,676.00	
507000-0104-03-000-0 Revenue Assessment-Ludlowe-Administration- -		617,699.00		617,699.00	746,694.00	
508000-0104-03-000-0 Bad Debt Expense-Ludlowe-Administration- -		187,387.00		187,387.00	201,290.00	
508010-0104-03-000-0 Bad Debt Mdr-Ludlowe-Administration- -		23,696.00		23,696.00	4,035.00	
509000-0104-03-000-0 Seminars-Ludlowe-Administration- -		240.00		240.00	1,440.00	
510000-0104-03-000-0 Liability Ins-Ludlowe-Administration- -		76,062.00		76,062.00	62,461.00	
512000-0104-03-000-0 Umbrella Ins-Ludlowe-Administration- -		13,000.00		13,000.00	10,632.00	
513000-0104-03-000-0 Crime Ins-Ludlowe-Administration- -		4,058.00		4,058.00	4,024.00	
520000-0104-03-000-0 Auto Expense-Ludlowe-Administration- -		105.00		105.00	20.00	
521000-0104-03-000-0 Travel Expense-Ludlowe-Administration- -		2,076.00		2,076.00	4,026.00	
523000-0104-03-000-0 Emp Benefits - Other-Ludlowe-Administration- -		8,059.00		8,059.00	13,899.00	
523019-0104-03-000-0 Employee Benefits Other - Ludlowe		19,205.00		19,205.00	0.00	
530000-0104-15-000-0 Pool RNs-Ludlowe-Nursing- -		67,382.00		67,382.00	0.00	
531000-0104-15-000-0 Pool LPNs-Ludlowe-Nursing- -		6,022.00		6,022.00	0.00	
532000-0104-15-000-0 Pool CNA-Ludlowe-Nursing- -		108.00		108.00	0.00	
533000-0104-10-000-0 Outside Services-Ludlowe-Laundry- -		158,398.00		158,398.00	172,335.00	
541000-0104-03-000-0 Misc. Expense-Ludlowe-Administration- -		3,590.00		3,590.00	4,420.00	
541001-0104-03-000-0 Political Contributions -Ludlowe-Administration- -		1,440.00		1,440.00	0.00	
541050-0104-03-000-0 Prior Period Expense-Ludlowe- -		10,824.00		10,824.00	(5,272.00)	
542900-0104-03-000-0 CT PET Tax Expens-Ludlowe-Administr -		49,422.00		49,422.00	26,752.00	
Marcum 103	Chamber Dues	0.00		1,393.00	1,393.00	0.00
			RJE - 4	1,393.00		
Marcum 104	Leased Equipment	0.00		0.00	8,672.00	
Marcum 202	MDS Coordinator	0.00		100,039.00	100,039.00	173,445.00
Marcum 203	Staff Development	0.00		74,994.00	74,994.00	84,813.00
Marcum 204	Infection Control	0.00		3,866.00	3,866.00	1,587.00
			RJE - 1	3,866.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Group : [10-A]					
Subgroup : [2]					
400000-0104-03-009-0	Salaries and Wages				
Subtotal [2] Administrators	Administrators	203,870.00		0.00	203,870.00
Subtotal [2] Administrators	Salary-Ludlowe-Administration-Administrator-	203,870.00		0.00	203,870.00
Subgroup : [4]					
400000-0104-03-007-0	Other Administrative Salaries				
400000-0104-03-114-0	Salary-Ludlowe-Administration-Administrative Ass-	86,443.00		0.00	86,443.00
400000-0104-03-133-0	Salary-Ludlowe-Administration-Program Coord	960.00		0.00	960.00
400000-0104-04-007-0	Salary-Ludlowe-Administration-Coordinator-	27,409.00		0.00	27,409.00
400000-0104-05-065-0	Salary-Ludlowe-Fiscal Operations-Administrative -	92,775.00		0.00	92,775.00
400000-0104-21-049-0	Salary-Ludlowe-Medical Records-Medical Records	33,061.00		0.00	33,061.00
400050-0104-03-007-0	Salary-Ludlowe-Human Resources-HR Asst-	38,564.00		0.00	38,564.00
400050-0104-04-007-0	Salary - PTO-Ludlowe-Administration-Administrati-	(704.00)		0.00	(704.00)
400050-0104-04-046-0	Salary - PTO-Ludlowe-Fiscal Operations-Administr-	(4,008.00)		0.00	(4,008.00)
400050-0104-04-046-0	Salary - PTO-Ludlowe-Fiscal Operations-Facility -	626.00		0.00	626.00
400050-0104-05-065-0	Salary - PTO-Ludlowe-Medical Records-Medical Rec-	(538.00)		0.00	(538.00)
Subtotal [4] Other Administrative Salaries		274,588.00		0.00	274,588.00
Subgroup : [5A]					
400000-0104-13-035-0	Head Dietitian				
400050-0104-13-035-0	Salary-Ludlowe-Dietary-Dietician-	69,189.00		0.00	69,189.00
Subtotal [5A] Head Dietitian	Salary - PTO-Ludlowe-Dietary-Dietician-	2,698.00		0.00	2,698.00
Subtotal [5A] Head Dietitian		71,887.00		0.00	71,887.00
Subgroup : [5B]					
400000-0104-13-101-0	Food Service Supervisor				
400050-0104-13-101-0	Salary-Ludlowe-Dietary-Supervisor-	81,038.00		0.00	81,038.00
Subtotal [5B] Food Service Supervisor	Salary - PTO-Ludlowe-Dietary-Supervisor-	(705.00)		0.00	(705.00)
Subtotal [5B] Food Service Supervisor		80,333.00		0.00	80,333.00
Subgroup : [5C]					
400000-0104-13-013-0	Dietary Workers				
400000-0104-13-031-0	Salary-Ludlowe-Dietary-Aide-	291,508.00		0.00	291,508.00
400050-0104-13-013-0	Salary-Ludlowe-Dietary-Cook-	194,316.00		0.00	194,316.00
400050-0104-13-031-0	Salary - PTO-Ludlowe-Dietary-Aide-	3,693.00		0.00	3,693.00
Subtotal [5C] Dietary Workers	Salary - PTO-Ludlowe-Dietary-Cook-	(406.00)		0.00	(406.00)
Subtotal [5C] Dietary Workers		489,111.00		0.00	489,111.00
Subgroup : [6A]					
400000-0104-09-101-0	Head Housekeeper				
400050-0104-09-101-0	Salary-Ludlowe-Housekeeping-Supervisor-	114,316.00		0.00	114,316.00
Subtotal [6A] Head Housekeeper	Salary - PTO-Ludlowe-Housekeeping-Supervisor-	1,102.00		0.00	1,102.00
Subtotal [6A] Head Housekeeper		115,418.00		0.00	115,418.00
Subgroup : [6B]					
400000-0104-09-048-0	Other Housekeeping Workers				
400050-0104-09-048-0	Salary-Ludlowe-Housekeeping-Housekeeper-	401,325.00		0.00	401,325.00
Subtotal [6B] Other Housekeeping Workers	Salary - PTO-Ludlowe-Housekeeping-Housekeeper-	680.00		0.00	680.00
Subtotal [6B] Other Housekeeping Workers		402,005.00		0.00	402,005.00
Subgroup : [7A]					
400000-0104-08-101-0	Engineer or Chief of Maintenance				
400050-0104-08-101-0	Salary-Ludlowe-Maintenance-Supervisor-	83,806.00		0.00	83,806.00
Subtotal [7A] Engineer or Chief of Maintenance	Salary - PTO-Ludlowe-Maintenance-Supervisor-	(503.00)		0.00	(503.00)
Subtotal [7A] Engineer or Chief of Maintenance		83,303.00		0.00	83,303.00
Subgroup : [7B]					
400000-0104-08-058-0	Other Maintenance Workers				
400050-0104-08-058-0	Salary-Ludlowe-Maintenance-Maintenance Worker-	61,200.00		0.00	61,200.00
Subtotal [7B] Other Maintenance Workers	Salary - PTO-Ludlowe-Maintenance-Maintenance Wor-	427.00		0.00	427.00
Subtotal [7B] Other Maintenance Workers		61,627.00		0.00	61,627.00
Subgroup : [8B]					
400000-0104-10-051-0	Other Laundry Workers				
400050-0104-10-051-0	Salary-Ludlowe-Laundry-Laundry Aide-	43,355.00		0.00	43,355.00
Subtotal [8B] Other Laundry Workers	Salary - PTO-Ludlowe-Laundry-Laundry Aide-	1,881.00		0.00	1,881.00
Subtotal [8B] Other Laundry Workers		45,236.00		0.00	45,236.00
Subgroup : [12A]					
400000-0104-14-012-0	Director of Nurses/Assistant Director				
400000-0104-14-044-0	Salary-Ludlowe-Nursing Admin-ADNS-	110,069.00		0.00	110,069.00
400050-0104-14-012-0	Salary - PTO-Ludlowe-Nursing Admin-ADNS-	131,214.00		0.00	131,214.00
400050-0104-14-044-0	Salary - PTO-Ludlowe-Nursing Admin-ADNS-	94.00		0.00	94.00
Subtotal [12A] Director of Nurses/Assistant Director	Salary - PTO-Ludlowe-Nursing Admin-ADNS-	2,704.00		0.00	2,704.00
Subtotal [12A] Director of Nurses/Assistant Director		244,081.00		0.00	244,081.00
Subgroup : [12B1]					
400000-0104-15-092-0	RNs - Direct Care				
400050-0104-15-092-0	Salary-Ludlowe-Nursing-RN-	1,406,791.00			
Subtotal [12B1] RNs - Direct Care	Salary - PTO-Ludlowe-Nursing-RN-	7,533.00	RJE - 1	(178,899.00)	1,227,892.00
Subtotal [12B1] RNs - Direct Care		1,414,324.00		(178,899.00)	1,235,425.00
Subgroup : [12B2]					
400000-0104-14-028-0	RNs - Administrative				
400050-0104-14-028-0	Salary-Ludlowe-Nursing Admin-Clerical-	13,974.00		0.00	13,974.00
Marcum 202	Salary - PTO-Ludlowe-Nursing Admin-Clerical-	360.00		0.00	360.00
Marcum 202	MDS Coordinator	0.00		100,039.00	100,039.00
Marcum 203	Staff Development	0.00		74,994.00	74,994.00
Marcum 204	Infection Control	0.00	RJE - 1	74,994.00	74,994.00
Subtotal [12B2] RNs - Administrative		14,334.00	RJE - 1	3,866.00	3,866.00
Subtotal [12B2] RNs - Administrative		178,899.00		193,233.00	193,233.00
Subgroup : [12C1]					
400000-0104-15-052-0	LPNs - Direct Care				
400050-0104-15-052-0	Salary-Ludlowe-Nursing-LPN-	1,885,012.00		0.00	1,885,012.00
Subtotal [12C1] LPNs - Direct Care	Salary - PTO-Ludlowe-Nursing-LPN-	17,281.00		0.00	17,281.00
Subtotal [12C1] LPNs - Direct Care		1,902,293.00		0.00	1,902,293.00
Subgroup : [12C2]					
400000-0104-14-052-0	LPNs - Administrative				
400000-0104-14-052-0	Salary-Ludlowe-Nursing Admin-LPN-	79,085.00		0.00	79,085.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020		9/30/2020	
Subtotal [12C2] LPNs - Administrative		79,085.00		0.00	79,085.00
Subgroup : [12D]	Aides and Attendants				
400000-0104-15-021-0	Salary-Ludlowe-Nursing-CNA-	2,318,219.00		0.00	2,318,219.00
400050-0104-15-021-0	Salary - PTO-Ludlowe-Nursing-CNA-	16,263.00		0.00	16,263.00
Subtotal [12D] Aides and Attendants		2,334,482.00		0.00	2,334,482.00
Subgroup : [12H]	Recreation Workers				
400000-0104-07-038-0	Salary-Ludlowe-Rec Therapy-Dir-	63,656.00		0.00	63,656.00
400000-0104-07-086-0	Salary-Ludlowe-Rec Therapy-Rec Therapist-	107,174.00		0.00	107,174.00
400050-0104-07-038-0	Salary - PTO-Ludlowe-Rec Therapy-Dir-	1,240.00		0.00	1,240.00
400050-0104-07-086-0	Salary - PTO-Ludlowe-Rec Therapy-Rec Therapist-	1,707.00		0.00	1,707.00
Subtotal [12H] Recreation Workers		173,777.00		0.00	173,777.00
Subgroup : [12M]	Social Workers/Case Management				
400000-0104-06-038-0	Salary-Ludlowe-Social service-Dir-	73,005.00		0.00	73,005.00
400000-0104-06-096-0	Salary-Ludlowe-Social service-Social Worker-	29,417.00		0.00	29,417.00
400050-0104-06-038-0	Salary - PTO-Ludlowe-Social service-Dir-	1,606.00		0.00	1,606.00
400050-0104-06-096-0	Salary - PTO-Ludlowe-Social service-Social Worker-	(2,346.00)		0.00	(2,346.00)
Subtotal [12M] Social Workers/Case Management		101,682.00		0.00	101,682.00
Subgroup : [12O]	Other				
400000-0104-11-011-0	Salary-Ludlowe-Admissions-Admissions Coordinator-	81,018.00		0.00	81,018.00
400000-0104-11-038-0	Salary-Ludlowe-Admissions-Dir-	180,215.00		0.00	180,215.00
400050-0104-11-011-0	Salary - PTO-Ludlowe-Admissions-Admissions Coord-	(896.00)		0.00	(896.00)
400050-0104-11-038-0	Salary - PTO-Ludlowe-Admissions-Dir-	2,393.00		0.00	2,393.00
Subtotal [12O] Other		262,730.00		0.00	262,730.00
Total [10-A] Salaries and Wages		8,354,166.00		0.00	8,354,166.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
436200-0104-22-000-0	Dental Fees-Ludlowe-Medical Services -	7,611.00		0.00	7,611.00
Subtotal [2] Dentist		7,611.00		0.00	7,611.00
Subgroup : [3]	Pharmacist				
431010-0104-23-000-0	Pharmacy fees-Ludlowe-Rehab Tpy and Anclry -	20,201.00		0.00	20,201.00
Subtotal [3] Pharmacist		20,201.00		0.00	20,201.00
Subgroup : [5A]	PT - Resident Care				
437000-0104-23-000-0	PT Fees-Ludlowe-Rehab Tpy and Anclry -	538,807.00		0.00	538,807.00
Subtotal [5A] PT - Resident Care		538,807.00		0.00	538,807.00
Subgroup : [8A]	Medical Director				
436000-0104-22-000-0	Medical Director Fees-Ludlowe-Medical Services -	156,000.00		0.00	156,000.00
436300-0104-22-000-0	Physician Fees-Ludlowe-Medical Services -	506.00		0.00	506.00
Subtotal [8A] Medical Director		156,506.00		0.00	156,506.00
Subgroup : [9A]	ST - Resident Care				
437200-0104-23-000-0	Speech Fees-Ludlowe-Rehab Tpy and Anclry -	152,983.00		0.00	152,983.00
Subtotal [9A] ST - Resident Care		152,983.00		0.00	152,983.00
Subgroup : [10A]	OT - Resident Care				
437100-0104-23-000-0	OT Fees-Ludlowe-Rehab Tpy and Anclry -	519,052.00		0.00	519,052.00
Subtotal [10A] OT - Resident Care		519,052.00		0.00	519,052.00
Subgroup : [11A1]	RN's - Direct Care				
530000-0104-15-000-0	Pool RNs-Ludlowe-Nursing -	67,382.00		0.00	67,382.00
Subtotal [11A1] RN's - Direct Care		67,382.00		0.00	67,382.00
Subgroup : [11B1]	LPN's - Direct Care				
531000-0104-15-000-0	Pool LPNs-Ludlowe-Nursing -	6,022.00		0.00	6,022.00
Subtotal [11B1] LPN's - Direct Care		6,022.00		0.00	6,022.00
Subgroup : [11C]	Aides				
532000-0104-15-000-0	Pool CNA-Ludlowe-Nursing -	108.00		0.00	108.00
Subtotal [11C] Aides		108.00		0.00	108.00
Subgroup : [12]	Other				
431000-0104-15-000-0	Consulting Fees-Ludlowe-Nursing- -	15,873.00		0.00	15,873.00
431000-0104-23-000-0	Consulting Fees-Ludlowe-Rehab Tpy and Anclry -	2,899.00		0.00	2,899.00
Subtotal [12] Other		18,772.00		0.00	18,772.00
Total [13-B] Professional Fees		1,487,444.00		0.00	1,487,444.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
401400-0104-29-000-0	Workers Compensation-Ludlowe-Emp Benefits- -	351,139.00		0.00	351,139.00
401450-0104-29-000-0	Workers Comp Retro Exp-Ludlowe-Emp Benefits- -	11,629.00		0.00	11,629.00
Subtotal [1A1] Workmen's Compensation		362,768.00		0.00	362,768.00
Subgroup : [1A3]	Unemployment Insurance				
401100-0104-29-000-0	FUI-Ludlowe-Emp Benefits- -	8,645.00		0.00	8,645.00
401200-0104-29-000-0	SUI-Ludlowe-Emp Benefits- -	70,202.00		0.00	70,202.00
Subtotal [1A3] Unemployment Insurance		78,847.00		0.00	78,847.00
Subgroup : [1A4]	Social Security (FICA)				
401000-0104-29-000-0	FICA-Ludlowe-Emp Benefits- -	610,744.00		0.00	610,744.00
Subtotal [1A4] Social Security (FICA)		610,744.00		0.00	610,744.00
Subgroup : [1A5]	Health Insurance				
401300-0104-29-000-0	Health Ins-Ludlowe-Emp Benefits- -	1,090,685.00		0.00	1,090,685.00
Subtotal [1A5] Health Insurance		1,090,685.00		0.00	1,090,685.00

Client: **National Health Care Associates, Inc. (CT)**
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 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
Subgroup : [1A7]	Pensions	9/30/2020			9/30/2020
401700-0104-29-000-0	Pension-Ludlowe-Emp Benefits - -	96,381.00		0.00	96,381.00
Subtotal [1A7] Pensions		96,381.00		0.00	96,381.00
Subgroup : [1A9]	Other				
505000-0104-03-000-0	Background Check-Ludlowe-Administration- -	3,216.00		0.00	3,216.00
Subtotal [1A9] Other		3,216.00		0.00	3,216.00
Subgroup : [1C]	Bad Debts				
508000-0104-03-000-0	Bad Debt Expense-Ludlowe-Administration- -	187,387.00		0.00	187,387.00
508010-0104-03-000-0	Bad Debt Mdcr-Ludlowe-Administration- -	23,696.00		0.00	23,696.00
Subtotal [1C] Bad Debts		211,083.00		0.00	211,083.00
Subgroup : [1D]	Accounting and Auditing				
432000-0104-03-000-0	Accounting Fees-Ludlowe-Administration- -	31,239.00		0.00	31,239.00
Subtotal [1D] Accounting and Auditing		31,239.00		0.00	31,239.00
Subgroup : [1E]	Legal				
433200-0104-03-000-0	Legal Fees - Collections-Ludlowe-Administratio- -	1,972.00		0.00	1,972.00
433300-0104-03-000-0	Legal Fees - Non-reimbursabl-Ludlowe-Administrati- -	525.00		0.00	525.00
Subtotal [1E] Legal		2,497.00		0.00	2,497.00
Subgroup : [1G]	Office Supplies				
410000-0104-04-000-0	Supplies-Ludlowe-Fiscal Operations- -	17,767.00		0.00	17,767.00
Subtotal [1G] Office Supplies		17,767.00		0.00	17,767.00
Subgroup : [1H1]	Telephone and Telegraph				
461000-0104-03-000-0	Telephone-Ludlowe-Administration- -	38,138.00		0.00	38,138.00
Subtotal [1H1] Telephone and Telegraph		38,138.00		0.00	38,138.00
Subgroup : [1H2]	Cellular Phones and Beepers				
461100-0104-03-000-0	Telephone - Cell-Ludlowe-Administration- -	2,199.00		0.00	2,199.00
Subtotal [1H2] Cellular Phones and Beepers		2,199.00		0.00	2,199.00
Subgroup : [1K2]	Other				
542900-0104-03-000-0	CT PET Tax Expens-Ludlowe-Administrati- -	49,422.00		0.00	49,422.00
Subtotal [1K2] Other		49,422.00		0.00	49,422.00
Subgroup : [1K3]	Resident Day User Fee				
507000-0104-03-000-0	Revenue Assessment-Ludlowe-Administration- -	617,699.00		0.00	617,699.00
Subtotal [1K3] Resident Day User Fee		617,699.00		0.00	617,699.00
Total [15] Expenditures Other than Salaries		3,212,685.00		0.00	3,212,685.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
402000-0104-03-000-0	Holiday Expense-Ludlowe-Administration- -	6,944.00		0.00	6,944.00
Subtotal [2] Holiday Parties for Staff		6,944.00		0.00	6,944.00
Subgroup : [3]	Gifts to Staff and Residents				
523000-0104-03-000-0	Emp Benefits - Other-Ludlowe-Administration- -	8,059.00		0.00	8,059.00
Subtotal [3] Gifts to Staff and Residents		8,059.00		0.00	8,059.00
Subgroup : [4]	Employee Travel				
521000-0104-03-000-0	Travel Expense-Ludlowe-Administration- -	2,076.00		0.00	2,076.00
Subtotal [4] Employee Travel		2,076.00		0.00	2,076.00
Subgroup : [5]	Education Expense				
509000-0104-03-000-0	Seminars-Ludlowe-Administration- -	240.00		0.00	240.00
Subtotal [5] Education Expense		240.00		0.00	240.00
Subgroup : [6]	Automobile Expense				
520000-0104-03-000-0	Auto Expense-Ludlowe-Administration- -	105.00		0.00	105.00
Subtotal [6] Automobile Expense		105.00		0.00	105.00
Subgroup : [M3]	Advertising Other				
410000-0104-18-000-0	Supplies-Ludlowe-Marketing- -	1,422.00		0.00	1,422.00
501100-0104-03-000-0	Advertising Promotional-Ludlowe-Administration- -	5,727.00		0.00	5,727.00
501100-0104-18-000-0	Advertising Promotional-Ludlowe-Marketing- -	15,061.00		0.00	15,061.00
Subtotal [M3] Advertising Other		22,210.00		0.00	22,210.00
Subgroup : [M7]	Postage				
504000-0104-03-000-0	Postage-Ludlowe-Administration- -	3,467.00		0.00	3,467.00
Subtotal [M7] Postage		3,467.00		0.00	3,467.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
491000-0104-03-000-0	Dues-Ludlowe-Administration- -	13,375.00		(1,423.00)	11,952.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		13,375.00		(1,423.00)	11,952.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 103	Chamber Dues	0.00		1,393.00	1,393.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00		1,393.00	1,393.00
Subgroup : [M9]	Subscriptions				
491001-0104-03-000-0	Subscriptions-Ludlowe-Administration- -	8,814.00		30.00	8,844.00
Subtotal [M9] Subscriptions		8,814.00		30.00	8,844.00
Subgroup : [M10]	Contributions				
541001-0104-03-000-0	Political Contributions -Ludlowe-Administration- -	1,440.00		0.00	1,440.00
Subtotal [M10] Contributions		1,440.00		0.00	1,440.00

Client: **National Health Care Associates, Inc. (CT)**
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 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [M11]	Services Provided by Contract				
431000-0104-03-000-0	Consulting Fees-Ludlowe-Administration- -	141.00		0.00	141.00
431000-0104-04-000-0	Consulting Fees-Ludlowe-Fiscal Operations- -	17,151.00	(17,151.00)	(17,151.00)	0.00
435200-0104-03-000-0	IT Services-Ludlowe-Administration	47,839.00		0.00	47,839.00
440000-0104-02-000-0	Purch Services-Ludlowe-Admin Staff- -	31,200.00		0.00	31,200.00
440000-0104-04-000-0	Purch Services-Ludlowe-Fiscal Operations- -	34,582.00		3,075.00	37,657.00
Subtotal [M11] Services Provided by Contract		130,913.00		(14,076.00)	116,837.00
Subgroup : [M12]	Administrative Management Services				
434000-0104-03-000-0	Shared Services-Ludlowe-Administration- -	666,365.00		17,151.00	683,516.00
Subtotal [M12] Administrative Management Services		666,365.00		17,151.00	683,516.00
Subgroup : [M13]	Other				
410019-0104-06-000-0	Supplies COVID19 - Ludlowe	96.00		0.00	96.00
500000-0104-03-000-0	Licenses and Permits-Ludlowe-Administration- -	2,226.00		0.00	2,226.00
503200-0104-03-000-0	Bank Charges-Ludlowe-Administration -	41,157.00		0.00	41,157.00
541000-0104-03-000-0	Misc. Expense-Ludlowe-Administration- -	3,590.00		0.00	3,590.00
Subtotal [M13] Other		47,069.00		0.00	47,069.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		911,077.00		3,075.00	914,152.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
412000-0104-13-000-0	Food-Ludlowe-Dietary- -	319,615.00		0.00	319,615.00
412000-0104-38-000-0	Food-Ludlowe-Cafe	7,896.00		0.00	7,896.00
412100-0104-13-000-0	Food Supplements-Ludlowe-Dietary- -	35,010.00		0.00	35,010.00
523019-0104-03-000-0	Employee Benefits Other - Ludlowe	19,205.00		0.00	19,205.00
Subtotal [2A1] Raw Food		381,726.00		0.00	381,726.00
Subgroup : [2A2]	Non-Food Supplies				
410000-0104-13-000-0	Supplies-Ludlowe-Dietary -	43,234.00		0.00	43,234.00
Subtotal [2A2] Non-Food Supplies		43,234.00		0.00	43,234.00
Subgroup : [2B]	Purchased Services				
440000-0104-13-000-0	Purch Services-Ludlowe-Dietary- -	9,541.00		0.00	9,541.00
Subtotal [2B] Purchased Services		9,541.00		0.00	9,541.00
Subgroup : [2C]	Other				
412019-0104-13-000-0	Dietary-Ludlowe	856.00		0.00	856.00
452000-0104-13-000-0	Equip Rental-Ludlowe-Dietary -	2,267.00		0.00	2,267.00
Subtotal [2C] Other		3,123.00		0.00	3,123.00
Total [18] Dietary Basis for Allocation of Costs		437,624.00		0.00	437,624.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
414100-0104-10-000-0	Linen-Ludlowe-Laundry -	3,537.00		0.00	3,537.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		3,537.00		0.00	3,537.00
Subgroup : [3B]	Purchased Services				
533000-0104-10-000-0	Outside Services-Ludlowe-Laundry -	158,398.00		0.00	158,398.00
Subtotal [3B] Purchased Services		158,398.00		0.00	158,398.00
Subgroup : [3C]	Other				
410000-0104-10-000-0	Supplies-Ludlowe-Laundry -	2,577.00		0.00	2,577.00
410019-0104-10-000-0	Supplies COVID19 - Ludlowe	27,476.00		0.00	27,476.00
414000-0104-10-000-0	Diapers-Ludlowe-Laundry -	55,969.00		0.00	55,969.00
Subtotal [3C] Other		86,022.00		0.00	86,022.00
Total [19] Laundry-Basis for Allocation of Costs		247,957.00		0.00	247,957.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
410000-0104-09-000-0	Supplies-Ludlowe-Housekeeping- -	39,898.00		0.00	39,898.00
410019-0104-09-000-0	Supplies COVID19 - Ludlowe	7,327.00		0.00	7,327.00
Subtotal [4A1] In-House Care Supplies		47,225.00		0.00	47,225.00
Subgroup : [4B]	Purchased Services				
440000-0104-09-000-0	Purch Services-Ludlowe-Housekeeping- -	1,765.00		0.00	1,765.00
Subtotal [4B] Purchased Services		1,765.00		0.00	1,765.00
Subgroup : [5A1]	Own Pharmacy				
411200-0104-23-000-0	Drugs - Mdcare Pt A-Ludlowe-Rehab Tpy and Ancl -	690,830.00		0.00	690,830.00
Subtotal [5A1] Own Pharmacy		690,830.00		0.00	690,830.00
Subgroup : [5B]	Medicine Cabinet Drugs				
411700-0104-22-000-0	House Drugs (OTC)-Ludlowe-Medical Services- -	30,897.00		0.00	30,897.00
Subtotal [5B] Medicine Cabinet Drugs		30,897.00		0.00	30,897.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410000-0104-15-000-0	Supplies-Ludlowe-Nursing- -	155,828.00		0.00	155,828.00
410019-0104-15-000-0	Supplies COVID19 - Ludlowe	91,461.00		0.00	91,461.00
Subtotal [5C] Medical and Therapeutic Supplies		247,289.00		0.00	247,289.00
Subgroup : [5D]	Ambulance/Limousine				
440010-0104-15-000-0	Purch Services Ambulance-Ludlowe-Nursing- -	2,484.00		0.00	2,484.00
Subtotal [5D] Ambulance/Limousine		2,484.00		0.00	2,484.00
Subgroup : [5E2]	Oxygen - Other				
413001-0104-23-000-0	Oxygen Non Billable-Ludlowe-Rehab Tpy and Ancl -	14,760.00		0.00	14,760.00
Subtotal [5E2] Oxygen - Other		14,760.00		0.00	14,760.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Subgroup : [5F]	X-Rays and related radiological				
438020-0104-27-000-0	X-Ray Fees-Ludlowe-Laboratory- -	48,650.00		0.00	48,650.00
Subtotal [5F] X-Rays and related radiological		48,650.00		0.00	48,650.00
Subgroup : [5H]	Laboratory				
438019-0104-27-000-0	Lab Fees COVID 19-Ludlowe	960.00		0.00	960.00
438030-0104-27-000-0	Lab Fees-Ludlowe-Laboratory -	123,420.00		0.00	123,420.00
Subtotal [5H] Laboratory		124,380.00		0.00	124,380.00
Subgroup : [5I]	Recreation				
410000-0104-07-000-0	Supplies-Ludlowe-Rec Therapy- -	4,027.00		0.00	4,027.00
410019-0104-07-000-0	Supplies COVID19 - Ludlowe	790.00		0.00	790.00
440000-0104-07-000-0	Purch Services-Ludlowe-Rec Therapy- -	6,700.00		0.00	6,700.00
440050-0104-07-000-0	Cable Expense-Ludlowe-Rec Therapy -	16,774.00		0.00	16,774.00
Subtotal [5I] Recreation		28,291.00		0.00	28,291.00
Subgroup : [5L]	Other				
413500-0104-23-000-0	IV Thy Supplies-Ludlowe-Rehab Tpy and Anclry -	16,642.00		0.00	16,642.00
420000-0104-15-000-0	Minor Equip-Ludlowe-Nursing- -	3,511.00		0.00	3,511.00
440000-0104-14-000-0	Purch Services-Ludlowe-Nursing Admin- -	1,590.00		0.00	1,590.00
440000-0104-15-000-0	Purch Services-Ludlowe-Nursing- -	760.00		0.00	760.00
452000-0104-15-000-0	Equip Rental-Ludlowe-Nursing- -	13,799.00		0.00	13,799.00
452000-0104-23-000-0	Equip Rental-Ludlowe-Rehab Tpy and Anclry -	9,990.00		0.00	9,990.00
452000-0104-24-000-0	Equip Rental-Ludlowe-Respiratory- -	30,113.00		0.00	30,113.00
Subtotal [5L] Other		76,405.00		0.00	76,405.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,312,976.00		0.00	1,312,976.00
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0104-25-000-0	Gas-Ludlowe-Property- -	47,977.00		0.00	47,977.00
Subtotal [6B] Heat		47,977.00		0.00	47,977.00
Subgroup : [6C]	Light & Power				
462000-0104-25-000-0	Electric-Ludlowe-Property- -	168,504.00		0.00	168,504.00
Subtotal [6C] Light & Power		168,504.00		0.00	168,504.00
Subgroup : [6D]	Water				
464000-0104-25-000-0	Sewer-Ludlowe-Property- -	27,365.00		0.00	27,365.00
466000-0104-25-000-0	Water-Ludlowe-Property- -	1,661.00		0.00	1,661.00
Subtotal [6D] Water		29,026.00		0.00	29,026.00
Subgroup : [6E]	Equipment Lease				
435210-0104-03-000-0	IT Rental-Ludlowe-Administration	43,884.00			
452000-0104-04-000-0	Equip Rental-Ludlowe-Fiscal Operations- -	11,509.00	RJE - 2	(3,075.00)	40,809.00
Subtotal [6E] Equipment Lease		55,393.00		(3,075.00)	52,318.00
Subgroup : [6F]	Other				
410000-0104-08-000-0	Supplies-Ludlowe-Maintenance -	53,741.00		0.00	53,741.00
410019-0104-08-000-0	Supplies COVID19 - Ludlowe	86.00		0.00	86.00
440000-0104-08-000-0	Purch Services-Ludlowe-Maintenance- -	82,708.00		0.00	82,708.00
440001-0104-08-000-0	Ground Services-Ludlowe-Maintenance- -	37,337.00		0.00	37,337.00
442000-0104-08-000-0	Pest Control-Ludlowe-Maintenance- -	3,063.00		0.00	3,063.00
443000-0104-08-000-0	Carting-Ludlowe-Maintenance- -	43,605.00		0.00	43,605.00
452000-0104-08-000-0	Equip Rental-Ludlowe-Maintenance- -	4,071.00		0.00	4,071.00
Subtotal [6F] Other		224,611.00		0.00	224,611.00
Subgroup : [7D]	Movable Equipment				
486000-0104-25-000-0	Dep Exp - Moveable Equip-Ludlowe-Property- -	108,717.00		0.00	108,717.00
Subtotal [7D] Movable Equipment		108,717.00		0.00	108,717.00
Subgroup : [8C]	Leasehold Improvements				
484000-0104-25-000-0	Dep Exp - LHI-Ludlowe-Property- -	13,772.00		0.00	13,772.00
Subtotal [8C] Leasehold Improvements		13,772.00		0.00	13,772.00
Subgroup : [9]	Rental Payments				
471000-0104-25-000-0	Rent-Ludlowe-Property- -	2,498,025.00		0.00	2,498,025.00
Subtotal [9] Rental Payments		2,498,025.00		0.00	2,498,025.00
Subgroup : [10C]	Personal property taxes				
472000-0104-25-000-0	Personal Property Taxes-Ludlowe-Property- -	18,681.00		0.00	18,681.00
Subtotal [10C] Personal property taxes		18,681.00		0.00	18,681.00
Total [22] Maintenance and Property		3,164,706.00		(3,075.00)	3,161,631.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
503100-0104-03-000-0	Interest-Ludlowe-Administration- -	284.00		0.00	284.00
503130-0104-03-000-0	Interest on Computer Loan-Ludlowe-Administrati	5,907.00		0.00	5,907.00
Subtotal [12D] Other Interest Expense		6,191.00		0.00	6,191.00
Subgroup : [14C1]	Umbrella				
512000-0104-03-000-0	Umbrella Ins-Ludlowe-Administration- -	13,000.00		0.00	13,000.00
Subtotal [14C1] Umbrella		13,000.00		0.00	13,000.00
Subgroup : [14C3]	Other				
510000-0104-03-000-0	Liability Ins-Ludlowe-Administration- -	76,062.00		0.00	76,062.00
513000-0104-03-000-0	Crime Ins-Ludlowe-Administration- -	4,058.00		0.00	4,058.00
Subtotal [14C3] Other		80,120.00		0.00	80,120.00
Total [27] Interest and Insurance		99,311.00		0.00	99,311.00
Group : [30]	Statement of Revenue				

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 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
Subgroup : [1A]	Medicaid Residents (CT only)	9/30/2020			9/30/2020
311000-0104-00-000-0	Medicaid Room & Board-Ludlowe	(11,630,040.00)		0.00	(11,630,040.00)
Subtotal [1A] Medicaid Residents (CT only)		(11,630,040.00)		0.00	(11,630,040.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0104-00-000-0	Medicaid Room & Board Contra-Ludlowe	5,097,039.00		0.00	5,097,039.00
313005-0104-00-000-0	Medicaid Contra Other-Ludlowe	4,219.00		0.00	4,219.00
Subtotal [1B] Medicaid room and board contractual allowance		5,101,258.00		0.00	5,101,258.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
321000-0104-00-000-0	Medicare Pt A Room & Board-Ludlowe	(4,776,160.00)		0.00	(4,776,160.00)
Subtotal [3A] Medicare Residents (All inclusive)		(4,776,160.00)		0.00	(4,776,160.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0104-00-000-0	Medicare Pt A R and B Contra-Ludlowe	3,788,681.00		0.00	3,788,681.00
323005-0104-00-000-0	Medicare Pt A Contra Other-Ludlowe	97,995.00		0.00	97,995.00
328000-0104-00-000-0	Medicare Pt A Sequestration-Ludlowe	66,267.00		0.00	66,267.00
Subtotal [3B] Medicare room and board contractual allowance		3,952,943.00		0.00	3,952,943.00
Subgroup : [4A]	Private-pay residents and other				
303100-0104-00-000-0	Hospice Revenue-Ludlowe	(1,398,080.00)		0.00	(1,398,080.00)
341000-0104-00-000-0	Private Room & Board-Ludlowe	(1,670,095.00)		0.00	(1,670,095.00)
351000-0104-00-000-0	Comm Ins Room & Board-Ludlowe	(503,965.00)		0.00	(503,965.00)
371000-0104-00-000-0	Mgd Medicare Room and Board----	(3,540,170.00)		0.00	(3,540,170.00)
Subtotal [4A] Private-pay residents and other		(7,112,310.00)		0.00	(7,112,310.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303005-0104-00-000-0	Hospice Contra Other	47.00		0.00	47.00
303700-0104-00-000-0	Hospice C/A-Ludlowe	600,658.00		0.00	600,658.00
341005-0104-00-000-0	Private Room & Board Contra-Ludlowe	(14,015.00)		0.00	(14,015.00)
351005-0104-00-000-0	Comm Ins Room & Board Contra-Ludlowe	90,320.00		0.00	90,320.00
353005-0104-00-000-0	Comm Ins Contra Other-Ludlowe	11,334.00		0.00	11,334.00
371005-0104-00-000-0	Mgd Medicare Room & Board Contra	919,502.00		0.00	919,502.00
373005-0104-00-000-0	Mgd Medicare Contra Other	53,199.00		0.00	53,199.00
Subtotal [4B] Private-pay room and board contractual allowance		1,661,045.00		0.00	1,661,045.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0104-00-000-0	Medicare Pt A Pharmacy-Ludlowe	(331,975.00)		0.00	(331,975.00)
Subtotal [5A] Prescription Drugs - Medicare		(331,975.00)		0.00	(331,975.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0104-00-000-0	Medicare Pt A Pharmacy Contra-Ludlowe	369,031.00		0.00	369,031.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		369,031.00		0.00	369,031.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
304100-0104-00-000-0	Hospice Pharmacy	(2,335.00)		0.00	(2,335.00)
314100-0104-00-000-0	Medicaid Pharmacy-Ludlowe	(39,461.00)		0.00	(39,461.00)
354100-0104-00-000-0	Comm Ins Pharmacy-Ludlowe	(52,975.00)		0.00	(52,975.00)
374100-0104-00-000-0	Mgd Medicare Pharmacy	(221,067.00)		0.00	(221,067.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(315,838.00)		0.00	(315,838.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
304105-0104-00-000-0	Hospice Pharmacy Contra	2,335.00		0.00	2,335.00
314105-0104-00-000-0	Medicaid Pharmacy Contra-Ludlowe	39,461.00		0.00	39,461.00
354105-0104-00-000-0	Comm Ins Pharmacy Contra-Ludlowe	49,392.00		0.00	49,392.00
374105-0104-00-000-0	Mgd Medicare Pharmacy Contra	234,914.00		0.00	234,914.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		326,102.00		0.00	326,102.00
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0104-00-000-0	Medicare Pt A PT-Ludlowe	(490,624.00)		0.00	(490,624.00)
334300-0104-00-000-0	Medicare Pt B PT-Ludlowe	(59,174.00)		0.00	(59,174.00)
Subtotal [7A] Physical Therapy - Medicare		(549,798.00)		0.00	(549,798.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321006-0104-00-000-0	Medicare A PT Contra-Ludlowe	(918,246.00)		0.00	(918,246.00)
324305-0104-00-000-0	Medicare Pt A PT Contra-Ludlowe	490,624.00		0.00	490,624.00
334305-0104-00-000-0	Medicare Pt B PT Contra-Ludlowe	10,480.00		0.00	10,480.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(417,142.00)		0.00	(417,142.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304300-0104-00-000-0	Hospice PT-Ludlowe	(88.00)		0.00	(88.00)
304305-0104-00-000-0	Hospice PT Contra-Ludlowe	14.00		0.00	14.00
314300-0104-00-000-0	Medicaid PT-Ludlowe	(21,802.00)		0.00	(21,802.00)
314305-0104-00-000-0	Medicaid PT Contra-Ludlowe	21,802.00		0.00	21,802.00
337305-0104-00-000-0	Mgd Medicare Pt B PT Contra-Ludlowe	(5,831.00)		0.00	(5,831.00)
354300-0104-00-000-0	Comm Ins PT-Ludlowe	(44,712.00)		0.00	(44,712.00)
354305-0104-00-000-0	Comm Ins PT Contra-Ludlowe	43,981.00		0.00	43,981.00
374300-0104-00-000-0	Mgd Medicare PT	(309,347.00)		0.00	(309,347.00)
374305-0104-00-000-0	Mgd Medicare PT Contra	309,347.00		0.00	309,347.00
378100-0104-00-000-0	Medicare Mgd Care Pt B PT-Ludlowe	(19,955.00)		0.00	(19,955.00)
Subtotal [7C] Physical Therapy - Non-medicare		(26,591.00)		0.00	(26,591.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
371006-0104-00-000-0	Mgd Medicare PT Contra-Ludlowe	(19,736.00)		0.00	(19,736.00)
378105-0104-00-000-0	Medicare Mgd Pt B PT Contra-Ludlowe	1,645.00		0.00	1,645.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		(18,091.00)		0.00	(18,091.00)
Subgroup : [8A]	Speech Therapy - Medicare				
324400-0104-00-000-0	Medicare Pt A ST-Ludlowe	(114,034.00)		0.00	(114,034.00)
Subtotal [8A] Speech Therapy - Medicare		(114,034.00)		0.00	(114,034.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				

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 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
321008-0104-00-000-0	Medicare A ST Contra-Ludlowe	(401,245.00)		0.00	(401,245.00)
324405-0104-00-000-0	Medicare Pt A ST Contra-Ludlowe	114,034.00		0.00	114,034.00
334405-0104-00-000-0	Medicare Pt B ST Contra-Ludlowe	434.00		0.00	434.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(286,777.00)		0.00	(286,777.00)
Subgroup : [8C]	Speech Therapy - Non-medicare				
304400-0104-00-000-0	Hospice ST	(286.00)		0.00	(286.00)
314400-0104-00-000-0	Medicaid ST-Ludlowe	(5,945.00)		0.00	(5,945.00)
334400-0104-00-000-0	Medicare Pt B ST-Ludlowe	(15,407.00)		0.00	(15,407.00)
354400-0104-00-000-0	Comm Ins ST-Ludlowe	(4,218.00)		0.00	(4,218.00)
374400-0104-00-000-0	Mgd Medicare ST	(63,099.00)		0.00	(63,099.00)
378120-0104-00-000-0	Medicare Mgd Care Pt B ST-Ludlowe	(19,546.00)		0.00	(19,546.00)
Subtotal [8C] Speech Therapy - Non-medicare		(108,501.00)		0.00	(108,501.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
314405-0104-00-000-0	Medicaid ST Contra-Ludlowe	5,945.00		0.00	5,945.00
354405-0104-00-000-0	Comm Ins ST Contra-Ludlowe	4,218.00		0.00	4,218.00
371008-0104-00-000-0	Mgd Medicare ST Contra-Ludlowe	(10,645.00)		0.00	(10,645.00)
374405-0104-00-000-0	Mgd Medicare ST Contra	63,099.00		0.00	63,099.00
378125-0104-00-000-0	Medicare Mgd Pt B STContra-Ludlowe	1,516.00		0.00	1,516.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		64,133.00		0.00	64,133.00
Subgroup : [9A]	Occupational Therapy - Medicare				
324800-0104-00-000-0	Medicare Pt A OT-Ludlowe	(519,126.00)		0.00	(519,126.00)
334800-0104-00-000-0	Medicare Pt B OT-Ludlowe	(41,812.00)		0.00	(41,812.00)
Subtotal [9A] Occupational Therapy - Medicare		(560,938.00)		0.00	(560,938.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
321007-0104-00-000-0	Medicare A OT Contra-Ludlowe	(860,834.00)		0.00	(860,834.00)
324805-0104-00-000-0	Medicare Pt A OT Contra-Ludlowe	519,126.00		0.00	519,126.00
334805-0104-00-000-0	Medicare Pt B OT Contra-Ludlowe	7,907.00		0.00	7,907.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(333,801.00)		0.00	(333,801.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare				
304800-0104-00-000-0	Hospice OT-Ludlowe	(134.00)		0.00	(134.00)
314800-0104-00-000-0	Medicaid OT-Ludlowe	(12,895.00)		0.00	(12,895.00)
354800-0104-00-000-0	Comm Ins OT-Ludlowe	(49,271.00)		0.00	(49,271.00)
374800-0104-00-000-0	Mgd Medicare OT	(340,545.00)		0.00	(340,545.00)
378130-0104-00-000-0	Medicare Mgd Care Pt B OT-Ludlowe	(21,620.00)		0.00	(21,620.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(424,465.00)		0.00	(424,465.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
304805-0104-00-000-0	Hospice OT Contra---	29.00		0.00	29.00
314805-0104-00-000-0	Medicaid OT Contra-Ludlowe	12,895.00		0.00	12,895.00
354805-0104-00-000-0	Comm Ins OT Contra-Ludlowe	48,464.00		0.00	48,464.00
371007-0104-00-000-0	Mgd Medicare OT Contra-Ludlowe	(18,921.00)		0.00	(18,921.00)
374805-0104-00-000-0	Mgd Medicare OT Contra	340,545.00		0.00	340,545.00
378135-0104-00-000-0	Medicare Mgd Pt B OT Contra-Ludlowe	2,428.00		0.00	2,428.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		385,440.00		0.00	385,440.00
Subgroup : [10A]	Other - Medicare				
321009-0104-00-000-0	Medicare A NTA Contra-Ludlowe	(1,197,218.00)		0.00	(1,197,218.00)
321010-0104-00-000-0	Medicare A Nsg Comp Contra-Ludlowe	(1,782,157.00)		0.00	(1,782,157.00)
324000-0104-00-000-0	Medicare Pt A Ambulance-Ludlowe	(808.00)		0.00	(808.00)
324500-0104-00-000-0	Medicare Pt A IV Therapy-Ludlowe	(37,443.00)		0.00	(37,443.00)
324600-0104-00-000-0	Medicare Pt A Lab-Ludlowe	(71,917.00)		0.00	(71,917.00)
325000-0104-00-000-0	Medicare Pt A X-Ray-Ludlowe	(24,883.00)		0.00	(24,883.00)
329000-0104-00-000-0	Medicare Pt A Settlement-Ludlowe	(15,402.00)		0.00	(15,402.00)
335700-0104-00-000-0	Medicare Pt B Flu/Pneumonia-Ludlowe	(1,269.00)		0.00	(1,269.00)
338000-0104-00-000-0	Medicare Pt B Prior Period-Ludlowe	1,023.00		0.00	1,023.00
Subtotal [10A] Other - Medicare		(3,130,074.00)		0.00	(3,130,074.00)
Subgroup : [10B]	Other - Non-medicare				
304600-0104-00-000-0	Hospice Lab	(47.00)		0.00	(47.00)
314600-0104-00-000-0	Medicaid Lab-Ludlowe	(4,127.00)		0.00	(4,127.00)
315000-0104-00-000-0	Medicaid X-Ray-Ludlowe	(93.00)		0.00	(93.00)
354500-0104-00-000-0	Comm Ins IV Therapy-Ludlowe	(3,877.00)		0.00	(3,877.00)
354600-0104-00-000-0	Comm Ins Lab-Ludlowe	(8,910.00)		0.00	(8,910.00)
355000-0104-00-000-0	Comm Ins X-Ray-Ludlowe	(2,500.00)		0.00	(2,500.00)
371009-0104-00-000-0	Mgd Medicare NTA Contra-Ludlowe	(31,330.00)		0.00	(31,330.00)
371010-0104-00-000-0	Mgd Medicare Nsg Comp Contra-Ludlowe	(46,180.00)		0.00	(46,180.00)
374500-0104-00-000-0	Mgd Medicare IV Therapy	(14,590.00)		0.00	(14,590.00)
374600-0104-00-000-0	Mgd Medicare Lab	(35,896.00)		0.00	(35,896.00)
375000-0104-00-000-0	Mgd Medicare X-Ray	(17,087.00)		0.00	(17,087.00)
375700-0104-00-000-0	Mgd Medicare Flu/Pneumonia	(1,287.00)		0.00	(1,287.00)
378000-0104-00-000-0	Mgd Medicare Prior Period	7,235.00		0.00	7,235.00
Subtotal [10B] Other - Non-medicare		(158,689.00)		0.00	(158,689.00)
Subgroup : [11]	Meals sold to guests, employees, and others				
391510-0104-00-000-0	Misc. Meals-Ludlowe	(2,224.00)		0.00	(2,224.00)
Subtotal [11] Meals sold to guests, employees, and others		(2,224.00)		0.00	(2,224.00)
Subgroup : [15]	Interest Income				
391100-0104-00-000-0	Interest Income-Ludlowe	(1,396.00)		0.00	(1,396.00)
Subtotal [15] Interest Income		(1,396.00)		0.00	(1,396.00)
Subgroup : [18]	Other Revenue				
391500-0104-00-000-0	Misc. Other Income-Ludlowe	(1,233,006.00)		0.00	(1,233,006.00)
391900-0104-00-000-0	Long- Term CT PET Tax Income-Ludlowe- -	(14,418.00)		0.00	(14,418.00)
541050-0104-03-000-0	Prior Period Expense-Ludlowe- -	10,824.00		0.00	10,824.00
Subtotal [18] Other Revenue		(1,236,600.00)		0.00	(1,236,600.00)
Total [30] Statement of Revenue		(19,675,492.00)		0.00	(19,675,492.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Group : [31-32]					
Subgroup : [A1]					
101005-0104-00-000-0	Cash				
102000-0104-00-000-0	Cash Operating MnT-Ludlowe	226,093.00		0.00	226,093.00
104020-0104-00-000-0	Cash - Payroll-Ludlowe	3,616.00		0.00	3,616.00
105000-0104-00-000-0	Cash Savings 2-Ludlowe	1,881,788.00		0.00	1,881,788.00
106000-0104-00-000-0	Cash Savings Patients-Ludlowe	64,980.00		0.00	64,980.00
106100-0104-00-000-0	Petty Cash-Ludlowe	1,500.00		0.00	1,500.00
107000-0104-00-000-0	Petty Cash Res Funds-Ludlowe	1,000.00		0.00	1,000.00
	Resident Refunds-Ludlowe	1,890.00		0.00	1,890.00
Subtotal [A1] Cash		2,180,867.00		0.00	2,180,867.00
Subgroup : [A2]					
110000-0104-00-000-0	Resident Accounts Receivable				
111000-0104-00-000-0	Accounts Receivable-Ludlowe	187,874.00		0.00	187,874.00
111200-0104-00-000-0	A/R Private-Ludlowe	58,912.00		0.00	58,912.00
111300-0104-00-000-0	A/R Comm Ins-Ludlowe	57,646.00		0.00	57,646.00
111400-0104-00-000-0	A/R Hospice-Ludlowe	63,451.00		0.00	63,451.00
112000-0104-00-000-0	A/R Mgd Medicare	322,542.00		0.00	322,542.00
112500-0104-00-000-0	A/R Medicare Pt A-Ludlowe	605,394.00		0.00	605,394.00
113000-0104-00-000-0	A/R Medicare Pt B-Ludlowe	16,086.00		0.00	16,086.00
114000-0104-00-000-0	A/R Medicaid-Ludlowe	707,173.00		0.00	707,173.00
114100-0104-00-000-0	A/R Patient Pticipation-Ludlowe	(117,851.00)		0.00	(117,851.00)
116100-0104-00-000-0	Medicare Co-Ins Bad Debt-Ludlowe	30,092.00		0.00	30,092.00
116200-0104-00-000-0	Allowance for Doubtful Accounts-Ludlowe	(784,090.00)		0.00	(784,090.00)
Subtotal [A2] Resident Accounts Receivable		1,147,229.00		0.00	1,147,229.00
Subgroup : [A4]					
130000-0104-00-000-0	Inventories				
	Inventory-Ludlowe	45,033.00		0.00	45,033.00
Subtotal [A4] Inventories		45,033.00		0.00	45,033.00
Subgroup : [A5]					
121400-0104-00-000-0	Prepaid Expenses				
122200-0104-00-000-0	Prepaid Workers Comp-Ludlowe	26,546.00		0.00	26,546.00
122900-0104-00-000-0	Prepaid Gen. Ins-Ludlowe	24,211.00		0.00	24,211.00
129000-0104-00-000-0	Prepaid Expense Other-Ludlowe	51,188.00		0.00	51,188.00
129110-0104-00-000-0	Prepaid Personal Property Taxes-Ludlowe	4,204.00		0.00	4,204.00
129300-0104-00-000-0	Prepaid Mgmt Assets-Ludlowe	22,356.00		0.00	22,356.00
Subtotal [A5] Prepaid Expenses		128,505.00		0.00	128,505.00
Subgroup : [A8]					
129900-0104-00-000-0	Other Current Assets				
141900-0104-00-000-0	CT PET Deferred Tax-Ludlowe	53,089.00		0.00	53,089.00
	CT PET Tax Receivable-Ludlowe - - -	39,967.00		0.00	39,967.00
Subtotal [A8] Other Current Assets		93,056.00		0.00	93,056.00
Subgroup : [B4]					
154000-0104-00-000-0	Leasehold Improvements				
	Leasehold Improvement-Ludlowe	408,068.00		0.00	408,068.00
Subtotal [B4] Leasehold Improvements		408,068.00		0.00	408,068.00
Subgroup : [B6]					
156000-0104-00-000-0	Movable Equipment				
160000-0104-00-000-0	Moveable Equip-Ludlowe	1,754,699.00		0.00	1,754,699.00
	Accum Depreciation-Ludlowe	(1,569,348.00)		0.00	(1,569,348.00)
Subtotal [B6] Movable Equipment		185,351.00		0.00	185,351.00
Subgroup : [D6]					
141400-0104-00-000-0	Loans to Owners or Related Parties				
141600-0104-00-000-0	Due from Realty-Ludlowe	12,525.00		0.00	12,525.00
	Due from Related-Ludlowe	943,826.00		0.00	943,826.00
Subtotal [D6] Loans to Owners or Related Parties		956,351.00		0.00	956,351.00
Subgroup : [D7]					
141500-0104-00-000-0	Other Assets				
	Due from Dept. of Health-Ludlowe	9,596.00		0.00	9,596.00
Subtotal [D7] Other Assets		9,596.00		0.00	9,596.00
Total [31-32] Assets		5,154,056.00		0.00	5,154,056.00
Group : [33-34]					
Subgroup : [A1]					
210000-0104-00-000-0	Liabilities				
	Trade Accounts Payable				
	Accounts Payable-Ludlowe	(522,356.00)		0.00	(522,356.00)
Subtotal [A1] Trade Accounts Payable		(522,356.00)		0.00	(522,356.00)
Subgroup : [A3]					
211401-0104-00-000-0	Loans Payable for Equipment				
	Equipment Obligation ST 1-Ludlowe	(20,046.00)		0.00	(20,046.00)
Subtotal [A3] Loans Payable for Equipment		(20,046.00)		0.00	(20,046.00)
Subgroup : [A4]					
250100-0104-00-000-0	Accrued Payroll				
	Accrued Payroll-Ludlowe	(617,882.00)		0.00	(617,882.00)
Subtotal [A4] Accrued Payroll		(617,882.00)		0.00	(617,882.00)
Subgroup : [A12]					
220200-0104-00-000-0	Other Current Liabilities				
226200-0104-00-000-0	Undclaimed ADP checks-Ludlowe	(8,045.00)		0.00	(8,045.00)
250000-0104-00-000-0	Patients Fund-Ludlowe	(64,980.00)		0.00	(64,980.00)
250020-0104-00-000-0	Accrued Expenses-Ludlowe	(191,136.00)		0.00	(191,136.00)
250030-0104-00-000-0	Accrued Pension-Ludlowe	(96,381.00)		0.00	(96,381.00)
	Accrued Worker's Comp-Ludlowe	(103,443.00)		0.00	(103,443.00)
Subtotal [A12] Other Current Liabilities		(463,985.00)		0.00	(463,985.00)
Subgroup : [B1]					
211411-0104-00-000-0	Loans Payable - Equipment				
	Equipment Obligation LT 1-Ludlowe	(78,042.00)		0.00	(78,042.00)
Subtotal [B1] Loans Payable - Equipment		(78,042.00)		0.00	(78,042.00)
Subgroup : [B3]					
271500-0104-00-000-0	Loans from Owners or Related Parties				
	Due to Related-Ludlowe	(236,759.00)		0.00	(236,759.00)
Subtotal [B3] Loans from Owners or Related Parties		(236,759.00)		0.00	(236,759.00)
Subgroup : [B4]					
	Other Long-Term Liabilities				

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
221700-0104-00-000-0	Due to Medicaid-Ludlowe	9/30/2020 (152,703.00)		0.00	9/30/2020 (152,703.00)
221760-0104-00-000-0	Deferred Revenue Rcf-Ludlowe	(218,800.00)		0.00	(218,800.00)
Subtotal [B4] Other Long-Term Liabilities		(371,503.00)		0.00	(371,503.00)
Total [33-34] Liabilities		(2,310,573.00)		0.00	(2,310,573.00)
Group : [35]					
Subgroup : [B5]					
280000-0104-00-000-0	Equity				
295000-0104-00-000-0	Cumulated Earnings				
Capital-Ludlowe	Capital-Ludlowe	(1,711,327.00)		0.00	(1,711,327.00)
Retained Earnings-Ludlowe	Retained Earnings-Ludlowe	(684,610.00)		0.00	(684,610.00)
Subtotal [B5] Cumulated Earnings		(2,395,937.00)		0.00	(2,395,937.00)
Total [35] Equity		(2,395,937.00)		0.00	(2,395,937.00)
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		D.01 - Tab J		
To reclass MDS, Staff Dev, and Infection Control Salaries out of RN				
Marcum 202	MDS Coordinator		100,039.00	
Marcum 203	Staff Development		74,994.00	
Marcum 204	Infection Control		3,866.00	
400000-0104-15-092	Salary-Ludlowe-Nursing-RN-			178,899.00
Total			178,899.00	178,899.00
Reclassifying Journal Entries JE # 2		N.01a		
To reclass service by contract out of lease expense.				
440000-0104-04-000	Purch Services-Ludlowe-Fiscal Operations -		3,075.00	
435210-0104-03-000	IT Rental-Ludlowe-Administration			3,075.00
Total			3,075.00	3,075.00
Reclassifying Journal Entries JE # 3		J.01a		
To reclass management fees into correct line of cost report				
434000-0104-03-000	(Shared Services-Ludlowe-Administration -		17,151.00	
431000-0104-04-000	(Consulting Fees-Ludlowe-Fiscal Operations -			17,151.00
Total			17,151.00	17,151.00
Reclassifying Journal Entries JE # 4		D.02		
To reclass Chamber dues and subscriptions out of Dues expense				
491001-0104-03-000	Subscriptions-Ludlowe-Administration -		30.00	
Marcum 103	Chamber Dues		1,393.00	
491000-0104-03-000	Dues-Ludlowe-Administration -			1,423.00
Total			1,423.00	1,423.00