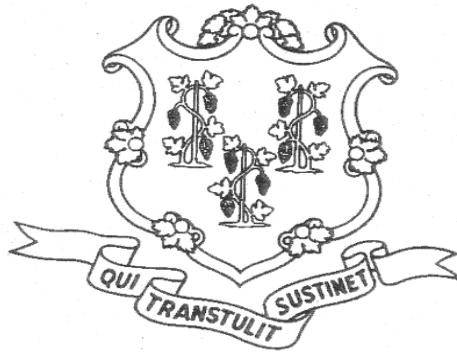


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Ludlowe Center for Health & Rehab., LLC	
Address (No. & Street, City, State, Zip Code) 118 Jefferson Street, Fairfield, CT 06825	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2323	RHNS	(Specify)	Medicare Provider 075330
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Medicaid Provider Numbers:	CCNH 6080	RHNS	ICF-IID
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**For Department Use Only**

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

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### General Information

Name of Facility (as licensed) Ludlowe Center for Health & Rehab., LLC	License No. 2323	Report for Year Ended 9/30/2017	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 & Rehab., LLC [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Ludlowe Center for Health & Rehab., LLC	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 118 Jefferson Street, Fairfield, CT 06825				
Report Prepared By Blum Shapiro & Co.	Phone Number (203) 944-2100	Date 2/1/2018		
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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-372-4501		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Ludlowe Center for Health & Rehab., LLC		Address (No. & Street, City, State, Zip) 118 Jefferson Street, Fairfield, CT 06825		
License Numbers:	CCNH 2323	RHNS (Specify)	Medicare Provider No. 075330	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Patricia Page		Nursing Home Administrator's License No.:	001970	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire**  
**Partners/Members**

Name of Facility Ludlowe Center for Health & Rehab., LLC		License No. 2323	Report for Year Ended 9/30/2017	Page 3	of 37
Legal Name of Partnership/LLC Ludlowe Center for Health & Rehab., LLC		Business Address 118 Jefferson Street, Fairfield, CT 06825		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
Marvin Ostreicher	184 Wildacre Ave, Lawrence, NY 11559	Managing Member		74%	
Barry Bokow	722 Almond Road, Far Rockaway, NY 11691	Member		12%	
Ira Geffner	253 Woodward Ave, Staten Island, NY 10314	Member		10%	
Benjamin Goodman	523 Jarvis Avenue, Far Rockaway, NY 11691	Member		4%	







**General Information and Questionnaire  
 Related Parties\***

Name of Facility Ludlowe Center for Health & Rehab., LLC	License No. 2323	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?     Yes     No    If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
See attachment		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire  
Related Parties\***

Name of Facility Ludlowe Health Care Center, Inc.	License No. 2323	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?  Yes  No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Preferred Therapy Solutions	850 Silas Deane Hwy, Wethersfield, CT 06109	<input checked="" type="checkbox"/>	<input type="checkbox"/>	37%	PT,OT,ST Services/Consulting	13 / 16 5a,9a,10a,12 / M13	1,417,560	1,400,335
NOA Diagnostics	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input checked="" type="checkbox"/>	<input type="checkbox"/>	82%	Radiology	20 5f	51,366	47,434
National Healthcare Assoc	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Banking Transactions	16 M13	18,667	18,667
NHCA Inc & Affiliates - Aetna	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Health Insurance Trust***	15 1a5	1,069,461	1,069,461
Ludlowe Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Rent	22 9	2,340,000	2,340,000
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses/Consulting Fees Admin	16 M12 / M13	605,825	605,825
850 Silas Deane Realty	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16 M12	2,089	2,089
VK Newburyport, LLC	180 Low St, Newburyport MA 01950	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16 M12	285	285
20Sunrise	20 Sunrise Highway, Valley Stream NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16 M12	11,478	11,478
Cambridge Manor of Fairfield, LLC	2428 Easton Tpke, Fairfield CT 06825	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Nursing/Dietary Consultant	13 B1 / B12	780	780
Regency House of Wallingford	181 East Main St, Wallingford, CT 06492	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Dietary Consultant	13 B1	1,807	1,807
Milford Health Care	195 Platt St., Milford CT 06460	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Nursing Consultant	13 B12	2,485	2,485
Procure LTC Pharmacy of CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	92%	Drugs/OTC's/Supplies/Consult/Supplies/Fees	20/13 5a2,b,j/B3,12	728,287	651,420
Procure LTC Pharmacy Of MA LLC	155 Northboro Rd STE 4 Southborough MA 01772	<input checked="" type="checkbox"/>	<input type="checkbox"/>	92%	Drugs/OTC's/Supplies/Consult/Supplies/Fees	20/13 5a2,b,j/B3,12	21,906	19,594

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.  
 \*\*\* Consolidated for all National Healthcare CT Facilities, control and ownership pass upon transfer of funds to insurance company manager. Information required by previous state auditor.

**General Information and Questionnaire  
Related Parties\***

Name of Facility Ludlowe Health Care Center, Inc.	License No. 2323	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?  Yes  No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Ludlowe Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	45,512	45,512
Cambridge Manor of Fairfield, LLC	2428 Easton Turnpike, Fairfield, CT 06824	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	11,621	11,621
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31 A8	61,100	61,100
Procare LTC	111 Executive Blvd Farmingdale NY 11735	<input checked="" type="checkbox"/>	<input type="checkbox"/>	92%	Due from Related	31 A8	7,170	7,170
National Health Care Associates - Aetna	850 Silas Deane Highway, Wethersfield, CT 06109	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Prepaid Expenses	31 A5c	26,691	26,691
Preferred Therapy Solutions	850 Silas Deane Highway, Wethersfield, CT 06109	<input checked="" type="checkbox"/>	<input type="checkbox"/>	37%	Due to Related	33 A12	19,417	19,417
NOA Diagnostics	6851 Jericho Turnpike, Suite 150 Syosset, NY 11791	<input checked="" type="checkbox"/>	<input type="checkbox"/>	82%	Due to Related	33 A12	12,725	12,725
Cold Spring Hills Center for Nursing & Rehabilitation	378 Syosset-Woodbury Rd, Woodbury, NY 11797	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33 A12	24,003	24,003
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related (Debt)	33 A12	144,351	144,351
Regency House of Wallingford	181 East Main St, Wallingford, CT 06492	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33 A12	391	391
Procare LTC Pharmacy of CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	92%	Due to Related	33 A12	252,819	252,819
Procare LTC Pharmacy of MA	155 Northboro Rd STE 4 Southborough MA 01772	<input checked="" type="checkbox"/>	<input type="checkbox"/>	92%	Due to Related	33 A12	6,067	6,067

\* Use additional sheets if necessary.  
 \*\* Provide the percentage amount of revenue received from non-related parties.  
 \*\*\* Consolidated for all National Healthcare CT Facilities, control and ownership pass upon transfer of funds to insurance company manager. Information required by previous state auditor.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Ludlowe Center for Health & Rehab., LLC	License No. 2323	Report for Year Ended 9/30/2017	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Shared expenses, allocated by bed size or geographic territory. See page 17 attachment.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Ludlowe Center for Health & Rehab., LLC			2323	9/30/2017			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 / 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	21,423		21,423
Leaf, P.O. Box 644006, Cincinnati, OH 45264 Contract # 100-6266401-005	<input type="radio"/>	<input checked="" type="radio"/>	3 Copiers	08/01/16	39 months	8,778		8,003
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
							<b>Total ***</b>	34,068

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes       No

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

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

Name of Facility Ludlowe Center for Health & Reha	License No. 2323	Report for Year Ended 9/30/2017	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 Blum Shapiro 2 3 4	Address (No. & Street, City, State, Zip Code) 2 Enterprise Drive, Shelton, CT 06484
--	--

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports, and year end tax services	\$	24,130
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 24,130

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Pg. 15, line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Amerissist AR Solutions 2 Goldman Gruder & Wood 3 4 5	Telephone Number (877) 770-3978 (203) 899-8900
---	--

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

1	PO Box 26095 Columbus OH 43226
2	200 Connecticut Ave, Norwalk CT 06854
3	
4	
5	

Services Provided by This Firm (*describe fully*)

1	Collections - Disallow	\$	163
2	Collections - Disallow	\$	1,618
3		\$	
4		\$	
5		\$	
			Charge for Services Provided
			\$ 1,781

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Pg. 15, line 1e

### Schedule of Resident Statistics

Name of Facility Ludlowe Center for Health & Rehab., LLC			License No. 2323		Report for Year Ended 9/30/2017				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												
A. On last day of PREVIOUS report period	144	144			144	144			144	144		
B. On last day of THIS report period	144	144			144	144			144	144		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	144	144			144	144			139	139		
B. As of midnight of THIS report period	143	143			139	139			143	143		
3. Total Number of Days Care Provided During Period												
A. Medicare	13,573	13,573			9,697	9,697			3,876	3,876		
B. Medicaid (Conn.)	32,008	32,008			24,030	24,030			7,978	7,978		
C. Medicaid (other states)												
D. Private Pay	4,382	4,382			3,559	3,559			823	823		
E. State SSI for RCH												
F. Other (Specify) Managed Care	713	713			652	652			61	61		
G. Total Care Days During Period (3A thru F)	50,676	50,676			37,938	37,938			12,738	12,738		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	310	310			263	263			47	47		
B. Other Bed Reserve Days	20	20			20	20						
5. <b>Total Resident Days (3G + 4A + 4B)</b>	51,006	51,006			38,221	38,221			12,785	12,785		

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

Name of Facility Ludlowe Center for Health & Rehab., LLC			License No. 2323			Report for Year Ended 9/30/2017			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH	RHNS	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH	RHNS	CCNH	RHNS	(Specify)	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	45		79			19							
Per Diem Rate													
a. One bed rm.	PPS		274.13			510/540							
b. Two bed rms.	PPS		274.13			490/522							
c. Three or more bed rms.	PPS												
7. Total Number of Physical Therapy Treatments													
A. Medicare - Part B									TOTAL	CCNH	RHNS	(Specify)	
B. Medicaid (Exclusive of Part B)									2,326	2,326			
1. Maintenance Treatments													
2. Restorative Treatments									57	57			
C. Other									32,721	32,721			
D. <b>Total Physical Therapy Treatments</b>									35,104	35,104			
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B									331	331			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									14	14			
C. Other									2,610	2,610			
D. <b>Total Speech Therapy Treatments</b>									2,955	2,955			
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B									1,196	1,196			
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments									94	94			
C. Other									35,287	35,287			
D. <b>Total Occupational Therapy Treatments</b>									36,577	36,577			



### Report of Expenditures - Salaries & Wages

Name of Facility Ludlowe Center for Health & Rehab., LLC	License No. 2323	Report for Year Ended 9/30/2017	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	143,793	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	253,296	11,038				
5. Dietary Service						
a. Head Dietitian	70,167	1,753				
b. Food Service Supervisor	42,280	1,648				
c. Dietary Workers	436,317	27,335				
6. Housekeeping Service						
a. Head Housekeeper	99,860	4,326				
b. Other Housekeeping Workers	373,891	24,630				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	78,476	2,080				
b. Other Maintenance Workers	53,410	2,253				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	33,037	2,462				
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	236,710	4,524				
b. RN						
1. Direct Care	1,286,513	31,818				
2. Administrative**	220,300	5,463				
c. LPN						
1. Direct Care	1,726,615	53,492				
2. Administrative**						
d. Aides and Attendants	2,350,539	145,383				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	155,519	7,344				
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	275,852	8,670				
n. Marketing	13,029	408				
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,849,604	336,707				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
<b>Total</b>	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Consulting Fees - Nursing	\$ 9,105	Disallowed				
Consulting Fees - Rehabilitation Therapy and Ancillary	\$ 3,599	Disallowed				
<b>Total</b>	\$ 12,704	Disallowed	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Ludlowe Center for Health & Rehab., LLC				2323	9/30/2017				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J. Ostreicher, 184 Wildacre Ave, Lawrence, NY 11559				Similar to other employees	Supervises operations, deals with DNS & other patient care,	65	pg 16, line m	See attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

MARVIN J. OSTREICHER - OWNER  
 TIME STUDY  
 YEAR END SEPTEMBER 30, 2017

Name	Beds	Total w/ Bnft
Augusta	72	53.82
Belair	102	52.61
Bethel	161	76.49
Bloomfield	120	55.03
Brattleboro	80	58.96
Brentwood	78	36.58
Brewer	111	67.73
Bristol	132	64.40
Cambridge	160	45.65
Catskill	136	51.40
Cold Spring Hills	-	-
Colony	92	44.44
Country	111	43.24
Dover	112	61.98
Eastside	69	48.07
Eliot	114	68.33
Glen Falls	120	48.68
Hudson	-	-
Huntington	320	54.42
Kennebunk	78	55.63
Hebrew Home	257	60.77
Ludlowe	144	65.00
Maple View	120	59.26
Marlborough	120	60.47
Maywood	120	47.47
Milford	120	52.00
Newton Wellseley	110	54.42
Norway	70	53.51
Poughkeepsie	200	63.19
Regency	130	48.68
Reservoir	144	53.51
Riverside	345	50.19
Ross	135	-
Rutland	125	55.93
Sachem	111	59.56
Sands Point	180	67.42
Utica	117	54.42
Village Crest	95	48.38
Water's Edge	150	57.75
Westgate	104	52.00
Winship	72	51.10
Total	5,137	2,102.50
Vacation		
Sick		
Personal		
Holiday		
Total Hours		

**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 & Rehab., LLC				2323	9/30/2017			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)							
<b>Section III - Administrators***</b>										
Patricia Page	143,793			Similar to other employees	Management & supervision of healthcare facility	2,080	a2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Ludlowe Center for Health & Rehab., LLC	2323	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	2,486	73				
2. Dentist	9,713	Disallowed				
3. Pharmacist	13,023	Disallowed				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	643,951	10,468				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	114,200	414				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	6,001	229				
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	107,826	2,138				
b. Other						
10. Occupational Therapist						
a. Resident Care	665,118	12,541				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	12,704	Disallowed				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,575,022</b>	<b>25,863</b>				

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

\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed 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 Ludlowe Center for Health & Rehab., LLC		License No. 2323		Report for Year Ended 9/30/2017		Page 14		of 37	
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship					
		Yes	No						
Regency House Of Wallingford 181 East Main St. Wallington, CT 06492	Dietary	<input checked="" type="radio"/>	<input type="radio"/>	Affiliated entity					
Cambridge Center for Health and Rehabilitation, 2428 Easton Trunpike Fairfield, CT 06285	Dietary	<input checked="" type="radio"/>	<input type="radio"/>	Affiliated entity					
Gerident Solutions, PO Box 290539, Weathersfield CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>						
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist/Consulting Fee Nursing	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership					
Preferred Therapy Solutions: 850 Silas Deane Hwy, Wethersfield, CT 06109	PT/OT/ST/Rehab Therapy & Ancillary	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership					
Dr Philip Simloutiz, 5520 Park Ave, Ste 202, Trumbull, CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>						
Dr. Mark Wilchinsky: 389 Oceans Ave., Stratford, CT 06615	Medical Director/Orthopedic Surgeon	<input type="radio"/>	<input checked="" type="radio"/>						
Northeast Medical Group 112 Quarry Rd STE 400 Trumbull CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>						
Edward M. Tristane, MD 38 Block Farm Rd, Monroe, CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>						
Richard J. Sekerk, MD, 24 Braceloch way, Monroe, CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>						
St. Vincent Medical Center 2800 Main Street Bridgeport CT 06606-4201	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>						
Swallowing Diagnostics, 21 Waterville Rd, Avon CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>						
Occupational Health Center PO Box 20220 Cranston, RI 02920-0942	OT	<input type="radio"/>	<input checked="" type="radio"/>						
St Vincents Medical Center, 2800 Main St, Bridgeport CT, 06606	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>						
Bridgeport Hospital PO Box 780504 Philadelphia PA 19178-0504	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>						
Urological Associates of Bridgeport PO Box 11901 Belfast ME 04915-4010	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>						
Advance Radiology Consultants PO Box 3186 Lewiston ME 04243-3186	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>						
New England Retena Associates 2200 Whitney Avenue Suite 300. Hamden CT 06518-3602	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>						
Northeast Medical Group Inc. PO Box 415126 Boston, MA 02241-5126	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input type="radio"/>						
		<input type="radio"/>	<input 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 & Rehab., LLC	2323	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 388,413	388,413		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 72,559	72,559		
4. Social Security (F.I.C.A.)	\$ 576,384	576,384		
5. Health Insurance	\$ 1,069,840	1,069,840		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 71,242	71,242		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 24,130	24,130		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 1,781	1,781		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 26,715	26,715		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 21,167	21,167		
2. Cellular Phones	\$ 3,022	3,022		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 786,842	786,842		
<b>Subtotal</b>	<b>\$ 3,042,095</b>	<b>3,042,095</b>		

\* 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**

Ludlowe Center for Health & Rehab., LLC  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

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

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Ludlowe Center for Health & Rehab., LLC	2323	9/30/2017		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>					
	3,042,095	3,042,095			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 7,086	7,086			
3. Gifts to Staff and Residents	\$ 20,500	20,500			
4. Employee Travel	\$ 1,855	1,855			
5. Education Expenses Related to Seminars and Conventions	\$ 690	690			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 109	109			
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	\$ 80,458	80,458			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 5,164	5,164			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 15,127	15,127			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 3,425	3,425			
10. Contributions*** See Attached Schedule	\$ 1,250	1,250			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$				
12. Administrative Management Services**	\$ 607,612	607,612			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 169,499	169,499			
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,954,870	3,954,870			

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

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Promotional Advertising - Marketing	\$ 72,549		
Promotional Advertising - Administration	\$ 7,909		
<b>Total Other Advertising</b>	\$ 80,458	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
CACHF	\$ 10,127		
St. Vincents Health Partners	\$ 5,000		
<b>Total Dues</b>	\$ 15,127	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
Political Contributions	\$ 1,250		
<b>Total Contributions</b>	\$ 1,250	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Consulting Fees for Fiscal Operations	\$ 2,084		
IT Services	\$ 45,761		
Purchased Services - Administration Staff	\$ 31,200		
Purchased Services - Fiscal Operations	\$ 33,528		
Licenses and Permits	\$ 1,086		
Penalties - Disallowed	\$ 66		
Bank Charges - Disallowed	\$ 32,419		
Background Check	\$ 3,814		
Miscellaneous Expense - Disallowed	\$ 7,476		
Consulting Fees - Administration - Disallowed via management fee	\$ 12,065		
<b>Total Other Administrative and General</b>	\$ 169,499	\$ -	\$ -

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

Name of Facility Ludlowe Center for Health & Rehab., LLC	License No. 2323	Report for Year Ended 9/30/2017	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	607,612	See Attached	page 16, line M12

**\* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**



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

Name of Facility		License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehab., LLC		2323	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 363,434	363,434			
2. Non-Food Supplies	\$ 46,932	46,932			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ _____				
c. Management Services**	\$ _____				
d. Other (Specify) _____	\$ _____				
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 410,366</b>	<b>410,366</b>			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
P. 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.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

**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 & Rehab., LLC		License No. 2323	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3.	Laundry				
	a. In-House Processing*	Lbs.			
	1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$ 2,494	2,494		
	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)	\$ 152,879	152,879		
	c. Management Services**	\$			
	d. Other ( <i>Specify</i> ) Diapers \$55,927; Supplies \$183	\$ 56,110	56,110		
3E.	<b>Total Laundry Expenditures</b> (3a + b + c + d)	\$ 211,483	211,483		
3F.	Laundry Questionnaire				
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue 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)			

\* 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 3E.

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

\*\*\* 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
Ludlowe Center for Health & Rehab., LLC		2323	9/30/2017		20	37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	42,911	42,911		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	2,448	2,448		
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> )	\$				
<b>4E.</b>	<b>Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	<b>45,359</b>	<b>45,359</b>		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	688,968	688,968		
b.	Medicine Cabinet Drugs	\$	40,224	40,224		
c.	Medical and Therapeutic Supplies	\$	189,114	189,114		
d.	Ambulance/Limousine***	\$	16,144	16,144		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	27,350	27,350		
f.	X-rays and Related Radiological Procedures***	\$	52,850	52,850		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	105,203	105,203		
i.	Recreation	\$	36,057	36,057		
j.	Other (Specify)**** See Attached Schedule	\$	49,750	49,750		
<b>5K.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	<b>1,205,660</b>	<b>1,205,660</b>		

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Flu Vaccine - Medical Services	\$ 5,265		
Purchased Services - Nursing Admins	\$ 3,180		
IV Thy Supplies-Ludlowe-Rehab Therapy and Ancillary	\$ 16,705		
Equipment Rental - Nursing	\$ 10,400		
Equipment Rental-Ludlowe-Rehab Therapy and Ancillary	\$ 13,794		
Purchased Services - Nursing	\$ 406		
<b>Total Other Resident Care</b>	<b>\$ 49,750</b>	<b>\$ -</b>	<b>\$ -</b>

-----

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

Name of Facility Ludlowe Center for Health & Rehab., LLC			License No. 2323		Report for Year Ended 9/30/2017			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	Line
Unitex Textile Rental/Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry/Linen	122,653			19	3b
Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry/Linen	29,705			19	3b
ADM Environmental Group, LLC	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	36,841			22	6f
Milford Quality Landscaping	PO Box 329, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	14,842			22	6f
Connecticut Landscapes, LLC	PO Box 320295 Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	15,421			22	6f
Ecolab Equipment Care	24673 Network Place Chicago IL 60673	<input type="radio"/>	<input checked="" type="radio"/>		Dietary Equipment Maintenance	12,142			22	6a
M.J Daily & Sons	110 Mattatuck Hts. Waterbury CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	24,566			22	6a
Kone, Inc.	4735 36th Street, Long Island City, NY 11101	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance	17,188			22	6a
ADP	Philadelphia, PA 19170-0372	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	16,340			16	m13
Integrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance Systems	15,057			16	m13
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>		Time & Attendance	11,946			16	m13
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input 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 & Rehab., LLC	2323	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 144,972	144,972				
b. Heat	\$ 48,186	48,186				
c. Light & Power	\$ 157,873	157,873				
d. Water	\$ 24,917	24,917				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 34,068	34,068				
f. Other ( <i>itemize</i> )	\$ 79,476	79,476				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 489,492</b>	<b>489,492</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 152,827	152,827				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 152,827</b>	<b>152,827</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 22,536	22,536				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 22,536</b>	<b>22,536</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,340,000	2,340,000				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 249,290	249,290				
c. Personal property taxes	\$ 20,681	20,681				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 2,785,334</b>	<b>2,785,334</b>				

\* 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**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Purchased Services for Security	\$ 665		
Ground Services for Maintenance	\$ 32,408		
Pest Control for Maintenance	\$ 1,925		
Carting for Maintenance	\$ 42,071		
Ground Supplies for Maintenance	\$ 852		
IT Rentals	\$ 600		
Short Term Lease - Postage Machine	\$ 955		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 79,476</b>	<b>\$ -</b>	<b>\$ -</b>

### Depreciation Schedule

Name of Facility Ludlowe Center for Health & Rehab., LLC			License No. 2323		Report for Year Ended 9/30/2017			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			12,745,226		12,745,226	2,230,414	SL	Various	637,262				
2. Disposals (attach schedule)				*Equity purp									
3. Acquired during this report period (attach schedule)													
B-4. Subtotal										637,262			
<b>C. Non-Movable Equipment</b>													
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								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,446,631		1,446,631	758,497	SL	5-20 years	138,405	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						176,028		176,028		SL	5-20 years	14,422	
D-3. Subtotal													152,827
<b>E. Total Depreciation</b>													790,089

Ludlowe Center for Health & Rehab., LLC  
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2016	Desktop	\$ 1,139	5	\$ 228
11/30/2016	Digital Scale	\$ 786	10	\$ 72
11/30/2016	Toaster	\$ 580	5	\$ 106
11/30/2016	Digital Chair Scale	\$ 1,303	10	\$ 119
11/30/2016	80 Electric Bed	\$ 651	12	\$ 50
12/31/2016	Desktop	\$ 859	5	\$ 143
12/31/2016	TV	\$ 522	5	\$ 87
1/31/2017	Combustion Fan	\$ 1,403	5	\$ 210
2/28/2017	Chiller	\$ 4,106	5	\$ 547
3/31/2017	Digital Chair Scale	\$ 1,303	10	\$ 76
4/30/2017	Dish Dispenser	\$ 3,585	10	\$ 179
5/31/2017	Integrated Health System - Chromebooks, Servers, Software	\$ 144,351	5	\$ 12,029
5/31/2017	Food Blender	\$ 1,342	10	\$ 56
5/31/2017	Desktop	\$ 893	5	\$ 74
5/31/2017	TV	\$ 1,112	5	\$ 93
6/30/2017	Food Processor	\$ 1,373	10	\$ 46
6/30/2017	Digital Chair Scale	\$ 1,303	10	\$ 43
6/30/2017	Power Recliner Taupe	\$ 599	10	\$ 20
7/31/2017	Laptop	\$ 1,376	5	\$ 69
8/31/2017	Laptop	\$ 1,014	5	\$ 34
8/31/2017	Beverage Cart	\$ 744	10	\$ 12
8/31/2017	Blood Pressure/Thermometer/Oxygen Kit	\$ 2,046	5	\$ 68
9/30/2017	Motor Blower	\$ 1,604	5	\$ 27
9/30/2017	Laptop	\$ 1,433	5	\$ 24
9/30/2017	Tablet	\$ 601	5	\$ 10
<b>Total additions for Movable Equipment</b>		\$ 176,028		\$ 14,422 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
7/31/2017	Exhaust Fans	\$ 4,406	10	\$ 110
<b>Total additions for Leasehold Improvement</b>		\$ 4,406		\$ 110 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Ludlowe Center for Health & Rehab., LLC			2323		9/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period			Various	328,605	247,970	SL	10	22,426	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)			Various	4,406		SL	10-15	110	
C-4. Subtotal									22,536
<b>D. Total Amortization</b>									22,536

\* 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 & Rehab., I	License No. 2323	Report for Year Ended 9/30/2017	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase		08/15/06		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		144		
6. Square Footage				
7. Acquisition Cost				
a. Land		1,494,290		
b. Building		8,025,406		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		8/15/2006_9/1/2013		
c. Interest Rate for the Cost Year		2.18%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		20,606,726		
f. Principal balance outstanding as of 9/30/17		16,965,059		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Ludlowe Center for Health & Rehab.,		2323	9/30/2017			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. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Ludlowe Center for Health & Rehab		2323		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Property Interest \$206; Interest Admin \$2,035				\$	2,173	2,173	
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	2,173	2,173	
14. Insurance							
a. Insurance on Property (buildings only)				\$	17,214	17,214	
b. Insurance on Automobiles				\$	4,518	4,518	
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	71,348	71,348	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Crime Insurance				\$	1,021	1,021	
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$	94,101	94,101	
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$	18,623,464	18,623,464	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehab., LLC				2323	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.	10	12M	Salaries not related to Resident Care	\$ 43,299	43,299		
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.	13	8c	Resident Care Physicians **	\$ 6,001	6,001		
6.	13	10a	Occupational Therapy	\$ 665,118	665,118		
7.			Other - See attached Schedule	\$ 81,347	81,347		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 1,781	1,781		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,942	1,942		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$ 109	109		
18.	16	m3	Unallowable Advertising *	\$ 80,458	80,458		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 1,250	1,250		
21.	16 / 1	m12,	Unallowable Management Fees	\$ 252,581	252,581		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 73,500	73,500		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,207,386	1,207,386		

\* 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)
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Consulting Fees - Nursing	\$ 9,105		
13	B12	Consulting Fees - Rehabilitation Therapy and Ancillary	\$ 3,599		
13	B2	Dentist	\$ 9,713		
13	B3	Pharmacist	\$ 13,023		
13	8a	Medical Director Fees	\$ 45,907		
<b>Total Other Fees Adjustments</b>			\$ 81,347	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L3	Gifts to Staff	\$ 20,500		
16	m13	Penalties	\$ 66		
16	m13	Bank Charges	\$ 32,419		
16	m13	Miscellaneous Expense	\$ 7,478		
27	14c3	Crime Insurance	\$ 1,021		
15	1a3,4,5,7	Benefits on salaries not related to resident care	\$ 12,016		
<b>Total Other A&amp;G Adjustments</b>			\$ 73,500	\$ -	\$ -

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

Name of Facility				License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehab., LLC				2323	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,207,386	1,207,386		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 688,968	688,968		
28.	20	5d	Ambulance/Limousine	\$ 16,144	16,144		
29.	20	5f	X-rays, etc	\$ 52,850	52,850		
30.	20	5h	Laboratory	\$ 105,203	105,203		
31.	20	5c	Medical Supplies	\$ 9,314	9,314		
32.	20	5e2	Oxygen (non emergency)	\$ 27,350	27,350		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 68,560	68,560		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 17,603	17,603		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10c	Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 4,518	4,518		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 11,937	11,937		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 2,209,833	2,209,833		

\*\*\* 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.

Ludlowe Center for Health & Rehab., LLC  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	IV Thy Supplies-Ludlowe-Rehab Therapy and Ancillary	\$ 16,705		
20	5j	Equipment Rental - Nursing	\$ 10,400		
21	5j	Equipment Rental-Ludlowe-Rehab Therapy and Ancillary	\$ 13,794		
20	5j	Flu Vaccine	\$ 5,265		
20	5a2/b	Procure LTC of CT (Disallowance of Price markups)	\$ 2,386		
16/20	m13/5i	Cable TV Expense - Resident Rooms	\$ 20,010		
<b>Total Other Ancillary Costs</b>			\$ 68,560	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Disallowed TV & Mattress Depreciation	\$ 17,603		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 17,603	\$ -	\$ -

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	14b	Auto Insurance	\$ 4,518		
<b>Total Other Property Adjustments</b>			\$ 4,518	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Misc. Other Income	\$ 8,318		
27	12D	Interest Expense - Admin	\$ 2,173		
30	IV8	Interest Income	\$ 1,446		
<b>Total Other Adjustments</b>			\$ 11,937	\$ -	\$ -

Schedule of Unallowable Building Interest

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



## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Ludlowe Center for Health & Rehab., LL(2323)		9/30/2017		30	37
Item	Total	CCNH	RHNS	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 14,745,536	14,745,536			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,615,044)	(6,615,044)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 7,033,717	7,033,717			
b. Medicare Room and Board Contractual Allowance **	\$ 1,312,697	1,312,697			
4. a. Private-Pay Residents and Other	\$ 3,754,376	3,754,376			
b. Private-Pay Room and Board Contractual Allowance **	\$ (740,937)	(740,937)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 527,877	527,877			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (524,481)	(524,481)			
c. Prescription Drugs - Non-Medicare	\$ 69,045	69,045			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (69,045)	(69,045)			
2. a. Medical Supplies - Medicare	\$ 2,001	2,001			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (2,001)	(2,001)			
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 1,223,979	1,223,979			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (1,149,069)	(1,149,069)			
c. Physical Therapy - Non-Medicare	\$ 47,346	47,346			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (41,523)	(41,523)			
4. a. Speech Therapy - Medicare	\$ 248,563	248,563			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (214,013)	(214,013)			
c. Speech Therapy - Non-Medicare	\$ 13,002	13,002			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (11,787)	(11,787)			
5. a. Occupational Therapy - Medicare	\$ 1,342,575	1,342,575			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (1,298,715)	(1,298,715)			
c. Occupational Therapy - Non-Medicare	\$ 58,634	58,634			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (47,114)	(47,114)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 24,383	24,383			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (27)	(27)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 19,689,975	19,689,975			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 1,446	1,446			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 21,666	21,666			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 23,112	23,112			
<b>VI. Total All Revenue</b> (III +V)	\$ 19,713,087	19,713,087			

\* 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, line II6	Medicare Pt A Contra Other	\$ (172,022)		
30, line II6	Medicare Pt A Lab	\$ 69,182		
30, line II6	Medicare Pt A X-Ray	\$ 42,944		
30, line II6	Medicare Pt B Flu/Pneumonia	\$ 1,815		
30, line II6	Medicare Pt B Prior Period	\$ (2,686)		
30, line II6	Medicare Pt A IV Therapy	\$ 59,308		
30, line II6	Mgd Medicare Contra Other	\$ (40,791)		
30, line II6	Mgd Medicare IV Therapy	\$ 7,616		
30, line II6	Mgd Medicare Lab	\$ 22,902		
30, line II6	Mgd Medicare Glucose	\$ 131		
30, line II6	Mgd Medicare X-Ray	\$ 10,274		
30, line II6	Mgd Medicare Flu/Pneumonia	\$ 2,051		
30, line II6	Medicare Pt A Settlement	\$ 23,659		
<b>Total Other Resident Revenue - Medicare</b>		\$ 24,383	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30, line II6	Medicaid Contra Other	\$ 573		
30, line II6	Medicaid Lab	\$ 1,635		
30, line II6	Comm Ins Contra Other	\$ (18,918)		
30, line II6	Comm Ins IV Therapy	\$ 14,281		
30, line II6	Commercial Insurance Lab	\$ 2,660		
30, line II6	Commercial Insurance X-Ray	\$ 1,949		
30, line II6	Hospice Contra Other	\$ 656		
30, line II6	Hospice Lab	\$ 93		
30, line II6	Hospice X-Ray	\$ (748)		
30, line II6	Medicaid X-Ray	\$ (2,208)		
<b>Total Other Resident Revenue</b>		\$ (27)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30, line IV3	Interest Income		\$ 1,446		
<b>Total Interest Income</b>			\$ 1,446	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30, line IV8	Misc. Other Income (United Healthcare Dividends - \$7,660, Medicare National Dividends \$411, Medical Records - \$616 Other income - \$7,702)	\$ 16,389		
30, line IV8	Prior Period Other-Ludlowe	\$ 5,277		
<b>Total Other Revenue</b>		\$ 21,666	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehab., LLC	2323	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	2,106,187
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,518,844
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	14,509
5. Prepaid Expenses			\$	145,159
a. Insurance	4,108			
b. Management fees	58,997			
c. Prepaid Expenses	48,261			
d. Prepaid Taxes (Corporate & Property)	33,793			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	165,318
Patient Funds	39,915			
Due from Realty	45,512			
Due from Related Party	79,891			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>3,950,017</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>333,011</u>		\$	62,505
	Accum. Depreciation <u>270,506</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,622,659</u>		\$	711,335
	Accum. Depreciation <u>911,324</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>773,840</b>

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

(Carry Total forward to next page)

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

Name of Facility Ludlowe Center for Health & Rehab., L	License No. 2323	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	4,723,857
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	12,745,226		
	Accum. Depreciation	2,867,676	Net	\$ 9,877,550
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			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	9,877,550
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )			\$	
_____				
_____				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	14,601,407

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehab., LLC		2323	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,060,378
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	508,957
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> )				\$	833,445
Accrued Expenses		20,078	Accrued Workers Compe	31,040	
Accrued Revenue Assessment		187,267	Patient Personal Funds	39,915	
Accrued Accounting Fees		24,130	Due to Related Party	459,773	
Accrued Pension Expense		71,242			
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	2,402,780

\* 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 & Rehab., LLC	License No. 2323	Report for Year Ended 9/30/2017	Page 34	of 37
Account			Amount	
Total Brought Forward:			2,402,780	
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
_____				
_____				
_____				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,402,780

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

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehab., I	2323	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	9,877,550
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			\$	9,877,550
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,231,454
6. Gain or Loss for Period			\$	1,089,623
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	2,321,077
<b>C. Total Reserves and Net Worth</b>			\$	12,198,627
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	14,601,407

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehab., LL	2323	9/30/2017	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	1,547,518
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	19,713,087
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	18,623,464
D. Net Income or Deficit			\$	1,089,623
E. Balance			\$	2,637,141
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
CT Income Tax Refund				7,186
F-3. Total Additions			\$	7,186
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	300,000
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
Marvin Ostreicher, 184 Wildacre Ave, Lawrence, NY 11559			261,000	
Other Partner Draws			39,000	
2. Other Withdrawings ( <i>Specify</i> )			\$	23,250
Purpose		Amount		
US Treasury & Taxes		23,250		
3. Total Deductions			\$	323,250
H. <b>Balance at End of Period</b>			\$	2,321,077
09/30/17				



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

Name of Facility Ludlowe Center for Health & Rehab., LLC	License No. 2323	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Blum Shapiro & Co				
Address		Phone Number		
2 Enterprise Drive, Shelton, CT 06484		(203) 944-2100		