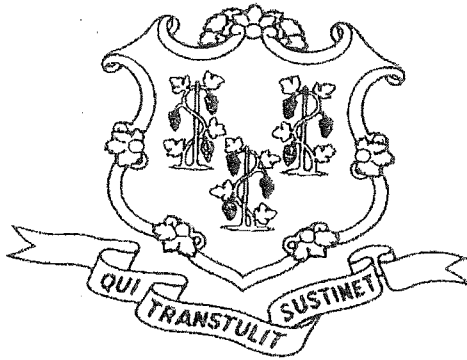


# State of Connecticut



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

Name of Facility (as licensed) Ludlowe Center for Health & Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 118 Jefferson Street, Fairfield, CT 06825	
Type of Facility <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 10/1/2018	Report for Year Ending 9/30/2019

License Numbers:	CCNH 2323	RHNS	(Specify)	Medicare Provider 07-5330
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH 6080	RHNS	ICF-IID
----------------------------	--------------	------	---------

**For Department Use Only**

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

## Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2019	1	37

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Ludlowe Center for Health & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Patricia Page			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	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 & Rehabilitation, LLC		Period Covered:	From 10/1/2018	To 9/30/2019
Address of Facility 118 Jefferson Street, Fairfield, CT 06825				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/27/2020	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <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 9/30/2019		Page 2	of 37
Name of Facility (as shown on license) Ludlowe Center for Health & Rehabilitation, LLC			Address (No. & Street, City, State, Zip) 118 Jefferson Street, Fairfield, CT 06825		
License Numbers:	CCNH 2323	RHNS	(Specify)	Medicare Provider No. 07-5330	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent 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.					
N/A					
<b>Administrator</b>					
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			License No.:		
N/A					

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323	Report for Year Ended 9/30/2019	Page 3	of 37
Legal Name of Partnership/LLC Ludlowe Center for Health & Rehabilitation, 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 Avenue, Lawrence, NY 11559	Managing Member		87	
Barry Bokow	722 Almond Road, Far Rockaway, NY 11691	Member		6	
Ira Geffner	253 Woodward Avenue, Staten Island, NY 10314	Member		5	
Benjamin Goodman	523 Jarvis Avenue, Far Rockaway, NY 11691	Member		2	

**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Ludlowe Center for Health & Rehabilitation,	License No. 2323	Report for Year Ended 9/30/2019	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire**  
**Individual Proprietorship**

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

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

Owner(s) of Facility

N/A



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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2019	Page 4	of 37
---	---------------------	------------------------------------	-----------	----------

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  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 type="radio"/>	<input checked="" type="radio"/>		PT,OT,ST / Rehab Consulting	Various	1,426,741	1,389,391
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expenses	Page 16 / Line m12	602,028	638,086
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	2,086	2,086
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Rent / Other	Page 16 / Line m12	19,069	19,069
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Page 15 / Line 1a5	1,066,686	1,066,686
NOA DIAGNOSTICS	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	Page 20 / Line 5f	47,128	40,579
Ludlowe Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Facility Lease	Page 22 / Line 9	2,053,661	***2,053,661
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Banking Transactions	Page 16 / Line M13	33,182	33,182
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Various	1,989,346	1,920,462

\* Use additional sheets if necessary.

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

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

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

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

\* Use additional sheets if necessary.

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

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2019	Page 5	of 37
---	---------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A

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

N/A

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

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

N/A

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

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

Name of Facility			License No.	Report for Year Ended			Page	of
Ludlowe Center for Health & Rehabilitation, LLC			2323	9/30/2019			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	30,640	30,640	
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	08/01/16	39 Months	8,778	8,672	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	43,954

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 9/30/2019	Page 7	of 37
--	---------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual   
  Cash   
  Modified Cash

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

N/A

**Independent Accounting Firm**

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

Services Provided by This Firm (*describe fully*)

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

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

- Yes   
  No   
 Page 15, Line 1d

**Legal Services Information**

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

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

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

Services Provided by This Firm (*describe fully*)

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

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

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

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

### Schedule of Resident Statistics

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

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

Name of Facility Ludlowe Center for Health & Rehabilitation,			License No. 2323			Report for Year Ended 9/30/2019			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid			Self-Pay			Other State Assisted				
	CCNH		CCNH	RHNS		CCNH	RHNS	(Specify)	R.C.H.	ICF-MR			
No. of Residents	27		72			42							
Per Diem Rate													
a. One bed rm.	Various		285.25			565.00							
b. Two bed rms.	Various		285.25			555.00							
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,724	1,724				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								127	127				
C. Other								32,993	32,993				
D. <b>Total Physical Therapy Treatments</b>								34,844	34,844				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								510	510				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								4	4				
C. Other								2,104	2,104				
D. <b>Total Speech Therapy Treatments</b>								2,618	2,618				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								32,993	32,993				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments								2,104	2,104				
C. Other								35,129	35,129				
D. <b>Total Occupational Therapy Treatments</b>								70,226	70,226				



Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

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

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Admissions	\$ 254,199	6,312				
Medical Records	31,438	1,745				
<b>Total</b>	<b>\$ 285,637</b>	<b>8,057</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
IV Nursing Consultant (Disallowed on Pg 28a)	\$ 19,397	259				
Rehab Consultant (Disallowed on Pg 28a)	15,757	314				
<b>Total</b>	<b>\$ 35,154</b>	<b>573</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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 & Rehabilitation, LLC				2323	9/30/2019			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	31,200			Non Discriminatory	Supervises operations, deals with DNS & Other	60	16 / m11	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.

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

<b>BEDS</b>	<b>Total w/ Bnft</b>
-------------	----------------------

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

Vacation/PTO  
 Sick  
 Personal  
 Holiday

Total                    2,948            1,498.00

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

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

CSP-13 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2019	13	37		
Total Cost and Hours						
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	2,400	76				
2. Dentist	8,709	150				
3. Pharmacist	18,861	251				
4. Podiatrist	212	4				
5. Physical Therapy						
a. Resident Care	636,848	11,986				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	151,800	707				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	113,298	1,863				
b. Other						
10. Occupational Therapist						
a. Resident Care	674,988	11,816				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	35,154	573				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,642,270</b>	<b>27,426</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 & Rehabilitation, LLC		License No. 2323		Report for Year Ended 9/30/2019	Page 14	of 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 Thearpy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST & Rehab Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
TRISTINE EDWARD M. 38 Block Farm Road Monroe CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Regency House of Wallingford, 181 East Main Street, Wallingford, CT 06492	Dietary Services	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Bloomfield Health and Rehab, 335 Park Ave, Bloomfield, CT 06002	Dietary Services	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Goldfarb, George MD 1305 Post Road, STE 102 Fairfield CT 06824	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
DR PHIL SIMKOVITZ 5520 PARK AVE STE 1-900 TRUMBULL CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Dr. Mark Wilchinsky: 389 Oceans Ave., Stratford, CT 06615	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Northeast Medical Group 112 Quarry Rd STE 400 Trumbull CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Seker, Richard J, MD, 24 Braceloch way, Monroe, CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
WEITZMAN, HERVEY MD LLC 68 North Park Avenue Easton CT 06612-1417	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<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	9/30/2019	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 406,267	406,267		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 70,667	70,667		
4. Social Security (F.I.C.A.)	\$ 591,863	591,863		
5. Health Insurance	\$ 1,066,686	1,066,686		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 88,819	88,819		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 3,676	3,676		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 205,325	205,325		
d. Accounting and Auditing	\$ 30,873	30,873		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 29,322	29,322		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 33,465	33,465		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 35,733	35,733		
2. Cellular Phones	\$ 3,374	3,374		
i. Appraisal ( <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	\$ 26,752	26,752		
3. Resident Day User Fee	\$ 746,694	746,694		
<b>Subtotal</b>	\$ 3,339,516	3,339,516		

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

(Carry Subtotals forward to next page)



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

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 3,676		
<b>Total</b>	\$ 3,676	\$ -	\$ -

**Schedule of Other Taxes**

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

**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 & Rehabilitation, LLC	2323	9/30/2019	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	3,339,516	3,339,516		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment \$				
2. Holiday Parties for Staff \$	7,937	7,937		
3. Gifts to Staff and Residents \$	13,899	13,899		
4. Employee Travel \$	4,026	4,026		
5. Education Expenses Related to Seminars and Conventions \$	1,440	1,440		
6. Automobile Expense (not purchase or depreciation) \$	20	20		
7. Other (Specify) See Attached Schedule \$				
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted (all such expenses) \$				
2. Advertising Telephone Directory (all such expenses)*** \$				
3. Advertising Other (Specify)*** See Attached Schedule \$	31,238	31,238		
4. Fund-Raising*** \$				
5. Medical Records \$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$				
7. Postage \$	3,500	3,500		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule \$	10,692	10,692		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$				
9. Subscriptions \$	6,275	6,275		
10. Contributions*** See Attached Schedule \$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual) \$	117,663	117,663		
12. Administrative Management Services** \$	650,837	650,837		
13. Other (Specify) See Attached Schedule \$	49,309	49,309		
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$ 4,236,352</b>	<b>4,236,352</b>		

\* 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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 31,238		
<b>Total Other Advertising</b>	<b>\$ 31,238</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 10,692		
<b>Total Dues</b>	<b>\$ 10,692</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

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

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

Name of Facility Ludlowe Center for Health & Rehabilitatio	License No. 2323	Report for Year Ended 9/30/2019	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	650,837	Shared Expenses	Page 16 / Line m12

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

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

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

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

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

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

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.  
 \*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.  
 \*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH	RHNS	(Specify)
	-		
Flu Vaccine	\$ 5,185		
IV Thy Supplies (Disallowed on Pg 29a)	25,409		
Minor Equip	1,517		
Physician Fees - Consolidated Billing (Disallowed on Pg 29a)	4,032		
Physician Fees-VA - Consolidated Billing (Disallowed on Pg 29a)	883		
Purch Services - Nursing Admin	3,180		
Purch Services - Nursing	332		
Equip Rental - Nursing (Disallowed on Pg 29a)	33,860		
Equip Rental - Rehab Tpy and Ancllry (Disallowed on Pg 29a)	9,713		
Equip Rental - Respiratory (Disallowed on Pg 29a)	20,445		
<b>Total Other Resident Care</b>	\$ 104,556	\$ -	\$ -



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

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

\* 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, L	2323	9/30/2019			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 48,324	48,324				
c. Light & Power	\$ 172,273	172,273				
d. Water	\$ 17,694	17,694				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 43,954	43,954				
f. Other ( <i>itemize</i> )	\$ 216,746	216,746				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 498,991	498,991				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 637,261	637,261				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 102,118	102,118				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 739,379	739,379				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 14,081	14,081				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 14,081	14,081				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,053,661	2,053,661				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 258,318	258,318				
c. Personal property taxes	\$ 20,432	20,432				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 3,085,871	3,085,871				

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



### Depreciation Schedule

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323			Report for Year Ended 9/30/2019			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	3,504,938	S/L	Various	637,261					
2. Disposals (attach schedule)			*Equity Purpo									
3. Acquired during this report period (attach schedule)												
B-4. Subtotal								637,261				
<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												
			Var	Var	1,641,114		1,641,114	1,044,113	S/L	Various	91,609	
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
			Var	Var	52,875		52,875		S/L	Various	10,509	
D-3. Subtotal												102,118
<b>E. Total Depreciation</b>												739,379

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



**Amortization Schedule\***

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

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

**Ludlowe Center for Health & Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE**

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



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

Name of Facility Ludlowe Center for Health & Rehabil	License No. 2323	Report for Year Ended 9/30/2019	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					
b. Building					
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Fixed				
b. Date Mortgage Obtained	05/30/18				
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)	40				
e. Amount of Principal Borrowed	17,369,700				
f. Principal balance outstanding as of 9/30/19	17,072,928				
<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 & Rehabil		2323	9/30/2019		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 & Rehabil		2323		9/30/2019		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)				\$	7,557	7,557	
Admin / Computer Loan Interest							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	7,557	7,557	
14. Insurance							
a. Insurance on Property (buildings only)				\$	186,046	186,046	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	10,632	10,632	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	66,485	66,485	
Crime / Liability							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	263,163	263,163	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	19,912,976	19,912,976	

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Ludlowe Center for Health & Rehabilitation, LLC			2323	9/30/2019	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 50,840	50,840		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 674,988	674,988		
7.			Other - See attached Schedule	\$ 35,366	35,366		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 205,325	205,325		
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 23,404	23,404		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,934	1,934		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 13,899	13,899		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 3,254	3,254		
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 20	20		
18.	16	m2/3	Unallowable Advertising *	\$ 31,238	31,238		
19.	15	k2	Income Tax / Corporate Business Tax	\$ 26,502	26,502		
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 330,843	330,843		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 18,393	18,393		
<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)				\$ 1,416,006	1,416,006		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12o	Admissions Salary Related to Marketing	\$ 50,840		
<b>Total Other Salaries Adjustment</b>			<b>\$ 50,840</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

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

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

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

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

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

**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	9/30/2019	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,416,006	1,416,006		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 795,367	795,367		
28.	20	5d	Ambulance/Limousine	\$ 212	212		
29.	20	5f	X-rays, etc	\$ 50,800	50,800		
30.	20	5h	Laboratory	\$ 133,125	133,125		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 26,711	26,711		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 117,718	117,718		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 10,030	10,030		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 55,604	55,604		
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 2,605,573	2,605,573		

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





<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

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

Schedule of Unallowable Building Interest

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

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

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

**Tickmark**  
{a}

Ties to page 29a

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Ludlowe Center for Health & Rehabilitat	2323	9/30/2019		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> )	\$ 13,490,545	13,490,545			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,051,718)	(6,051,718)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 5,516,470	5,516,470			
b. Medicare Room and Board Contractual Allowance **	\$ 818,820	818,820			
4. a. Private-Pay Residents and Other	\$ 7,225,070	7,225,070			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,350,077)	(1,350,077)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 422,945	422,945			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (422,945)	(422,945)			
c. Prescription Drugs - Non-Medicare	\$ 268,197	268,197			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (257,923)	(257,923)			
2. a. Medical Supplies - Medicare	\$ 30	30			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (30)	(30)			
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 1,018,375	1,018,375			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (979,834)	(979,834)			
c. Physical Therapy - Non-Medicare	\$ 17,682	17,682			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (102)	(102)			
4. a. Speech Therapy - Medicare	\$ 134,331	134,331			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (134,710)	(134,710)			
c. Speech Therapy - Non-Medicare	\$ 108,228	108,228			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (67,481)	(67,481)			
5. a. Occupational Therapy - Medicare	\$ 1,145,998	1,145,998			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (1,104,531)	(1,104,531)			
c. Occupational Therapy - Non-Medicare	\$ 373,646	373,646			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (352,555)	(352,555)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 209,191	209,191			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 96,913	96,913			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 20,124,535	20,124,535			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 3,425	3,425			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 811	811			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 118,953	118,953			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 123,189	123,189			
<b>VI. Total All Revenue</b> (III + V)	\$ 20,247,724	20,247,724			

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

\*\* Facility should report all contractual allowances and/or payer discounts.

## Schedule of Other Resident Revenue - Medicare

## Related Exp

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

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

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

## Interest Income

## Account

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

## Schedule of Other Revenue

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

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation	2323	9/30/2019	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	1,102,043
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,201,861
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	30,557
5. Prepaid Expenses			\$	122,790
a. _____				
b. _____				
c. _____				
d. See Schedule		122,790		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	35,485
CT PET Deferred Tax		24,861		
CT PET Tax Receivable		10,624		
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	2,492,736
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost	380,441	\$	79,812
	Accum. Depreciation	300,629	Net	
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost	1,693,989	\$	547,758
	Accum. Depreciation	1,146,231	Net	
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	627,570

\* 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	2323	9/30/2019	32	37
Account			Amount	
Total Brought Forward:			\$	3,120,306
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	12,745,226		
	Accum. Depreciation	4,142,199	Net	\$ 8,603,027
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			<b>\$</b>	<b>8,603,027</b>
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care ( <i>itemize</i> )				
\$				
6. Loans to Owners or Related Parties ( <i>itemize</i> )				
\$			1,130,301	
Name and Address	Amount	Loan Date		
Due from Realty / Related	1,130,301			
7. Other Assets ( <i>itemize</i> )				
\$			20,576	
Due from Dept. of Health		9,596		
Due from Medicaid		10,980		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			<b>\$</b>	<b>1,150,877</b>
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			<b>\$</b>	<b>12,874,210</b>

\* 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**

CSP-33 Rev. 6/95

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

Name of Facility		License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation, L		2323	9/30/2019	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	577,311
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	18,997
Name of Lender		Purpose	Amount	Date Due	
		Equipment Lease ST	18,997		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	544,928
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	433,100
Unclaimed ADP checks		7,550	Accrued Worker's Comp	70,824	
Patients Fund		30,847	Accrued Purchase	3,686	
Accrued Expenses		231,374			
Accrued Pension		88,819	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,574,336</b>

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

(Carry Total forward to next page)

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

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

Schedule of Prepaid Expenses Page 31 Line A5

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

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

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

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

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

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

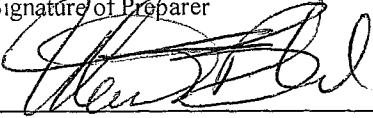
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabil	2323	9/30/2019	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			\$	8,603,027
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	8,603,027
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,432,353
6. Gain or Loss for Period			\$	972,009
7. Total Net Worth			\$	2,404,362
<b>C. Total Reserves and Net Worth</b>			\$	11,007,389
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	12,874,210

### H. Changes in Total Net Worth

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

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

Name of Facility Ludlowe Center for Health &		License No. 2323	Report for Year Ended 9/30/2019	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 PREPARED	Date Signed 2/13/20		
Printed Name of Preparer Matthew S. Bavolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps			Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com					

**ACCOUNTANTS' CONSULTING REPORT**

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

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

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

***MARCUM LLP***

New Haven, CT  
February 11, 2020



MARCUMGROUP  
MEMBER

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

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

**Facility Name** Ludlowe Center for Health & Rehab

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

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_



Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation:

---

---

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_