

February 11, 2019

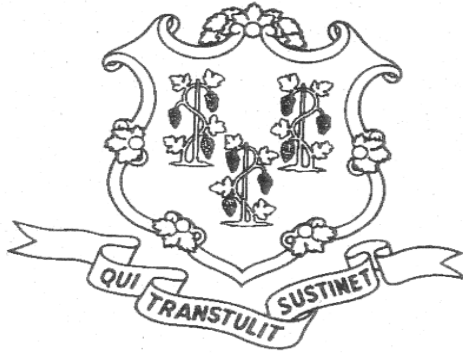
Mr. Chris LaVigne, Director  
Office of Reimbursement and CON  
Department of Social Services  
55 Farmington Ave  
Hartford, CT 06105

Dear Chris:

Enclosed please find the 2018 Medicaid Cost Report for Ludlowe Center for Health and Rehabilitation, LLC.

In preparing this cost report, we did not perform any disallowances for the administrator salary expense or dues expense in excess of the limits for each prescribed by your department. We also did not perform any disallowances related to physical therapy and speech therapy, which were paid for by entities other than the Medicaid Program. Further, we did not disallow any depreciation or interest expense in excess of amounts previously approved via Certificate of Need or related to any prior state desk review or field audits. We believe that these disallowances are performed by the software used by your department in the preparation of the facility's rate computation report, and we do not want to create an inadvertent duplication of disallowance by calculating these adjustments. We believe this preparation methodology is in compliance with any rules and regulations of your department and the federal government.

# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2018

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 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH 2323	RHNS	(Specify)	Medicare Provider 075330
------------------	--------------	------	-----------	-----------------------------

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	9/30/2018	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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 118 Jefferson Street, Fairfield, CT 06825				
Report Prepared By Blum, Shapiro & Company, P.C.	Phone Number (203)-944-2100	Date 2/11/2019		
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 9/30/2018	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. 075330	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Patricia Page		Nursing Home Administrator's License No.:	001970	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323	Report for Year Ended 9/30/2018	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		0.87	
Barry Bokow	722 Almond Road, Far Rockaway, NY 11691	Member		0.06	
Ira Geffner	253 Woodward Avenue, Staten Island, NY 10314	Member		0.05	
Benjamin Goodman	523 Jarvis Avenue, Far Rockaway, NY 11691	Member		0.02	







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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2018	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	%**				
See attachment		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

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

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

Name of Facility Ludlowe Health Care Center, Inc.		License No. 2323	Report for Year Ended 9/30/2018	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.								
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
If "Yes," provide the following information:								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Preferred Therapy Solutions	850 Silas Deane Hwy, Wethersfield, CT 06109	<input checked="" type="checkbox"/>	<input type="checkbox"/>	45%	PT,OT,ST Services/Consulting	13 5a,9a,10a,12	1,617,284	1,584,951
NOA Diagnostics	6851 Jericho Tpke, Suite 150 Syosset, NY 11791	<input checked="" type="checkbox"/>	<input type="checkbox"/>	63%	Radiology	20 5f	59,544	55,612
National Healthcare Assoc	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Banking Transactions	16 M13	27,602	27,602
NHCA Inc & Affiliates - Aetna	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Health Insurance Trust***	15 1a5	1,128,705	1,128,705
Ludlowe Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Rent	22 9	2,498,025	2,498,025
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses/Consulting Fees Admin	16 M12	635,908	635,908
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Consulting Fees	16 M13	8,845	8,845
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Interest Expense	27 12D	3,668	3,668
850 Silas Deane Realty	850 Silas Deane Hwy, Wethersfield, CT 06109	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16 M12	2,089	2,089
Procare LTC Pharmacy Of MA LLC	155 Northboro Rd STE 4 Southborough MA 01772	<input checked="" type="checkbox"/>	<input type="checkbox"/>	73%	Drugs/OTC's/Supplies/Consult/Supplies/Fees	20/13 5a2,b,j/B3,12	14,620	13,629
20Sunrise	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Shared Expenses	16 M12	18,698	18,698
Cambridge Manor of Fairfield, LLC	2428 Easton Tpke, Fairfield CT 06825	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Nursing/Dietary Consultant	13 B1/12	11,907	11,907
Regency House of Wallingford	181 East Main St, Wallingford, CT 06492	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Dietary Consultant	13 B1	4,591	4,591
Milford Health Care	195 Platt St., Milford CT 06460	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Nursing Consultant	13 B6	64,422	64,422
Procare LTC Pharmacy of CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	73%	Drugs/OTC's/Supplies/Consult/Supplies/Fees	20/13 5a2,b,j/B3,12	863,595	805,067

\* Use additional sheets if necessary.

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

\*\*\* Consolidated for all National Healthcare CT Facilities, control and ownership pass upon transfer of funds to insurance company manager. Information required by previous state auditor.

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323		Report for Year Ended 9/30/2018		Page 4		of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?						<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility?						<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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		Cost Reported	Actual Cost to the Related Party
		Yes	No	%**		Page # / Line #			
Ludlowe Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31	A8	46,056	46,056
Cambridge Manor of Fairfield, LLC	2428 Easton Turnpike, Fairfield, CT 06824	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31	A8	139,070	139,070
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due from Related	31	A8	172,199	172,199
Procure LTC	111 Executive Blvd Farmingdale NY 11735	<input checked="" type="checkbox"/>	<input type="checkbox"/>	73%	Due from Related	31	A8	7,170	7,170
National Health Care Associates - Aetna	850 Silas Deane Highway, Wethersfield, CT 06109	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Prepaid Expenses	31	A5	175,439	175,439
Preferred Therapy Solutions	850 Silas Deane Highway, Wethersfield, CT 06109	<input checked="" type="checkbox"/>	<input type="checkbox"/>	45%	Due to Related	33	A12	13,701	13,701
NOA Diagnostics	6851 Jericho Turnpike, Suite 150 Syosset, NY 11791	<input checked="" type="checkbox"/>	<input type="checkbox"/>	63%	Due to Related	33	A12	16,121	16,121
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related (Debt)	33/34	A12/ B4	135,061	135,061
Regency House of Wallingford	181 East Main St, Wallingford, CT 06492	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33	A12	782	782
Procure LTC Pharmacy of CT	1492 Highland Ave Cheshire CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	73%	Due to Related	33	A12	346,886	346,886
Milford Health Center Inc.	195 Platt St, Milford, CT 06460	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33	A12	64,422	64,422
The Pines at Poughkeepsie	100 Franklin St, Poughkeepsie, NY 12601	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Due to Related	33	A12	4,290	4,290

\* Use additional sheets if necessary.

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

\*\*\* Consolidated for all National Healthcare CT Facilities, control and ownership pass upon transfer of funds to insurance company manager. Information required by previous state auditor.

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2018	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Shared expenses, allocated by bed size or geographic territory. See page 17 attachment.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				

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

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

Name of Facility		License No.		Report for Year Ended			Page	of
Ludlowe Center for Health & Rehabilitation, LLC		2323		9/30/2018			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 Avenue, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 / ongoing	4,642	4,642	
Wescom Solutions - P.O. Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	29,645	29,645	
Leaf - P.O. Box 644006, Cincinnati, OH 45264 Contract # 100-6266401-005	<input type="radio"/>	<input checked="" type="radio"/>	3 Copiers	08/01/16	39 months	8,778	8,778	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							43,065	

\* 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 9/30/2018	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.

**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 year end tax services	\$	28,080
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 28,080

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 Murtha Cullina LLP 2 Goldman Gruder & Wood 3 Berchem Moses PC 4 5	Telephone Number 860-240-6000 203-899-8900 203-783-1200
---	--

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

- 1 1 City Ave, Hartford CT, 06103  
 2 200 Connecticut Avenue, Norwalk CT 06854  
 3 75 Broad Street Milford, CT, 06460  
 4  
 5

Services Provided by This Firm (*describe fully*)

1	Professional Services (HIPAA) - Disallowed	\$	138
2	Professional Services - Disallowed	\$	370
3	Professional Services (Workers Comp) - Disallowed	\$	60
4		\$	
5		\$	
			Charge for Services Provided
			\$ 568

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

- Yes     No    Page 15, line 1e

### Schedule of Resident Statistics

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323		Report for Year Ended 9/30/2018				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	143	143			143	143			142	142		
B. As of midnight of THIS report period	142	142			142	142			142	142		
3. Total Number of Days Care Provided During Period												
A. Medicare	15,398	15,398			11,845	11,845			3,553	3,553		
B. Medicaid (Conn.)	29,644	29,644			22,121	22,121			7,523	7,523		
C. Medicaid (other states)												
D. Private Pay	4,289	4,289			2,714	2,714			1,575	1,575		
E. State SSI for RCH												
F. Other (Specify) Managed Care	732	732			597	597			135	135		
G. Total Care Days During Period (3A thru F)	50,063	50,063			37,277	37,277			12,786	12,786		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	181	181			120	120			61	61		
B. Other Bed Reserve Days	54	54			40	40			14	14		
5. <b>Total Resident Days (3G + 4A + 4B)</b>	50,298	50,298			37,437	37,437			12,861	12,861		



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

Name of Facility Ludlowe Center for Health & Rehabilitation, I	License No. 2323	Report for Year Ended 9/30/2018	Page 9	of 37
---	---------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year?  Yes  No

If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

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	37	81		24				
Per Diem Rate								
a. One bed rm.	PPS	274.12		530/550				
b. Two bed rms.	PPS	274.12		500/535				
c. Three or more bed rms.	PPS							

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	3,307	3,307		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	59	59		
C. Other	37,865	37,865		
D. <b>Total Physical Therapy Treatments</b>	41,231	41,231		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	732	732		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	3	3		
C. Other	1,960	1,960		
D. <b>Total Speech Therapy Treatments</b>	2,695	2,695		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	2,081	2,081		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	42	42		
C. Other	39,524	39,524		
D. <b>Total Occupational Therapy Treatments</b>	41,647	41,647		

**Report of Expenditures - Salaries & Wages**

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2018	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)		57				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	164,830	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	262,578	12,429				
5. Dietary Service						
a. Head Dietitian	72,984	1,789				
b. Food Service Supervisor	68,747	2,199				
c. Dietary Workers	422,612	26,438				
6. Housekeeping Service						
a. Head Housekeeper	103,720	4,655				
b. Other Housekeeping Workers	374,342	23,940				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	78,553	2,080				
b. Other Maintenance Workers	53,566	2,111				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	32,696	2,297				
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	229,271	4,172				
b. RN						
1. Direct Care	1,271,464	32,405				
2. Administrative**	227,644	5,542				
c. LPN						
1. Direct Care	1,751,583	54,462				
2. Administrative**						
d. Aides and Attendants	2,237,030	137,128				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	159,355	7,547				
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	304,108	11,325				
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>	7,815,083	332,656				

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

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

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

**Schedule of Other Salaries and Wages (Page 10)**

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

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
Consulting Fees - Nursing	\$ 21,274	Disallowed				
Consulting Fees - Rehabilitation Therapy and Ancillary	\$ 7,949	Disallowed				
<b>Total</b>	\$ 29,223	Disallowed	\$ -	-	\$ -	-

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

Name of Facility				License No.	Report for Year Ended				Page	of
Ludlowe Center for Health & Rehabilitation, LLC				2323	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
<b>Section I - Operators/Owners</b>										
Marvin J. Ostreicher, 184 Wildcare Ave, Lawrence, NY 11559				Similar to other employees	Supervises operations, deals	57	pg 16, line M	See Attached		
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

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

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

MARVIN J. OSTREICHER- OWNER  
 TIME STUDY  
 YEAR END SEPTEMBER 30, 2018

	<b>BEDS</b>	<b>Total w/ Bnft</b>
Augusta	72	45.19
Belair	102	50.90
Bethel	161	57.21
Bloomfield	120	53.32
Brattleboro	80	47.05
Brentwood	78	45.83
Brewer	111	53.11
Bristol	132	52.61
Cambridge	160	60.60
Catskill	136	55.04
Colony	92	51.58
Country	111	56.86
Dover	112	53.47
Eastside	69	46.37
Eliot	114	53.93
Glen Falls	120	53.32
Huntington	320	72.22
Kennebunk	78	50.58
Hebrew Home	257	75.23
Ludlowe	144	57.39
Maple View	120	52.32
Marlborough	120	50.32
Maywood	120	57.57
Milford	120	51.07
Newton Wellseley	110	51.76
Norway	70	46.23
Poughkeepsie	200	59.88
Regency	130	50.89
Reservoir	144	65.64
Riverside	345	74.64
Rutland	125	51.36
Sachem	111	49.36
Sands Point	180	61.74
Utica	117	46.00
Village Crest	95	51.40
Water's Edge	150	57.53
Westgate	104	49.61
Winship	72	45.44
<b>Total</b>	<b>5,002</b>	<b>2,064.62</b>
Vacation		
Sick		
Personal		
Holiday		
<b>Total</b>		

**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	9/30/2018			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	164,830			Similar to other employees	Management & Supervisor	2,080	a2			
<b>Section IV - Assistant Administrators</b>										

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2018	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	4,591	94				
2. Dentist	8,457	Disallowed				
3. Pharmacist	17,171	Disallowed				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	756,406	14,447				
b. Other						
6. Social Worker	64,422	2,006				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	130,800	604				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	8,173	Disallowed				
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	102,883	1,957				
b. Other						
10. Occupational Therapist						
a. Resident Care	754,400	14,780				
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	29,223	Disallowed				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,876,526</b>	<b>33,888</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 9/30/2018	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Regency House Of Wallingford 181 East Main St. Wallingford, CT 06492	Dietary	<input checked="" type="radio"/>	<input type="radio"/>	Affiliated Entity with Common Ownership		
Gerident Solutions, PO Box 290539, Wethersfield CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>			
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist/Consulting Fee Nursing / IV Therapy	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy Solutions, 850 Silas Deane Hwy, Wethersfield, CT 06109	PT/OT/ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Dr Philip Simloutiz, 5520 Park Ave, Ste 202, Trumbull, CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Dr. Mark Wilchinsky, 389 Oceans Ave., Stratford, CT 06615	Medical Director/Orthopedic Surgeon	<input type="radio"/>	<input checked="" type="radio"/>			
Northeast Medical Group, 112 Quarry Rd STE 400 Trumbull CT 06611	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Tristane Edward M, MD, 38 Block Farm Rd, Monroe, CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Sekerker. Richard J, MD, 24 Braceloch way, Monroe, CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Weitzman, Hervey MD LLC, 68 North Park Avenue Easton CT 06612-1417	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Zoll Services LLC, 121 Gamma Drive, Pittsburgh, PA 15238-2919	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>			
St. Vincent Medical Center 2800 Main Street Bridgeport CT 06606-4201	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>			
Healthdrive Audiology, 888 Worcester St. Wellesley, MA 02482	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>			
Southern CT Vascular Center, P.O. Box 40 Windsor, CT 06095-0040	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>			
Swallowing Diagnostics, 21 Waterville Rd, Avon CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>			
Mass Tex Imaging LLC 3 Electronic Ave #201 Danvers, MA 01923-1099	ST	<input type="radio"/>	<input checked="" type="radio"/>			
Bridgeport Hospital, PO Box 780504 Philadelphia, PA 19178-0504	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>			
Urological Associates of Bridgeport, PO Box 11901 Belfast ME 04915-4010	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>			
Advance Radiology Consultants, PO Box 3186 Lewiston ME 04243-3186	Resident Care	<input type="radio"/>	<input checked="" type="radio"/>			
Milford Health & Rehabilitation Center, 195 Platt Street Milford, CT 06460	Social Service	<input checked="" type="radio"/>	<input type="radio"/>	Affiliated Entity with Common Ownership		
		<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	9/30/2018	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 450,952	450,952		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 75,491	75,491		
4. Social Security (F.I.C.A.)	\$ 583,641	583,641		
5. Health Insurance	\$ 1,128,705	1,128,705		
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 87,060	87,060		
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 28,080	28,080		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 568	568		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 28,003	28,003		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 31,649	31,649		
2. Cellular Phones	\$ 4,747	4,747		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 6	6		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 733,598	733,598		
<b>Subtotal</b>	<b>\$ 3,152,500</b>	<b>3,152,500</b>		

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

(Carry Subtotals forward to next page)

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

Ludlowe Center for Health & Rehabilitation, LLC  
9/30/2018

Attachment Page 15

**Schedule of Other Employee Benefits**

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

---

**Schedule of Other Taxes**

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

---

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

Name of Facility	License No.	Report for Year Ended		Page	of
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2018		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b><i>Subtotals Brought Forward:</i></b>	3,152,500	3,152,500			
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 4,169	4,169			
3. Gifts to Staff and Residents	\$ 10,330	10,330			
4. Employee Travel	\$ 2,257	2,257			
5. Education Expenses Related to Seminars and Conventions	\$ 1,009	1,009			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 799	799			
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$				
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$ 63,182	63,182			
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	\$ 4,045	4,045			
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 10,787	10,787			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 6,011	6,011			
10. Contributions*** See Attached Schedule	\$ 675	675			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$				
12. Administrative Management Services**	\$ 656,694	656,694			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 255,153	255,153			
<b><i>C-14 Total Administrative &amp; General Expenditures</i></b>	\$ 4,167,611	4,167,611			

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

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

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

**Schedule of Other Travel and Entertainment**

Description	CCNH	RHNS	(Specify)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Promotional Advertising - Marketing	\$ 54,837		
Promotional Advertising - Administration	\$ 8,345		
<b>Total Other Advertising</b>	\$ 63,182	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
CACHF	\$ 10,477		
ACHCA	\$ 310		
<b>Total Dues</b>	\$ 10,787	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
Political Contributions	\$ 675		
<b>Total Contributions</b>	\$ 675	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Consulting Fees - Administration	\$ 8,445		
Consulting Fees - Marketing - Disallowed	\$ 11,907		
IT Services - Administration	\$ 47,698		
Purchased Services - Administration	\$ 31,200		
Purchased Services - Fiscal Operations	\$ 33,468		
Licenses and Permits - Administration	\$ 3,076		
Penalties - Administration - Disallowed	\$ 21,143		
Bank Charges - Administration - Disallowed	\$ 37,744		
Background Check - Administration	\$ 2,912		
Miscellaneous Expense - Administration - Disallowed	\$ 14,142		
Prior Period Expense - Disallowed	\$ 43,418		
<b>Total Other Administrative and General</b>	\$ 255,153	\$ -	\$ -

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

Name of Facility Ludlowe Center for Health & Rehabilitatio	License No. 2323	Report for Year Ended 9/30/2018	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	656,694	See Attached	Page 16, line m12

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



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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323	Report for Year Ended 9/30/2018	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 379,932	379,932		
2.	Non-Food Supplies	\$ 43,955	43,955		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) _____		\$			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 423,887</b>	<b>423,887</b>		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G.	Resident Meals: Total no. of meals served per day:*				
H.	Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		
I.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
J.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
L.	Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
M.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
O.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
P.	Where is the revenue received reported in the Cost Report? (Page/Line Item)				

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

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323	Report for Year Ended 9/30/2018		Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	2,424	2,424		
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
		Amt. \$				
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
		Amt. \$				
4.	Repair and/or purchase of linens.***	Lbs.				
		Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$	153,164	153,164		
c.	Other ( <i>Specify</i> ) Diapers \$58,557; Supplies \$103	\$	58,660	58,660		
3D.	<b>Total Laundry Expenditures</b> (3a + b + c)	\$	214,248	214,248		
3F. Laundry Questionnaire						
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

\*\*\* 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	9/30/2018		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. \$	39,890	39,890		
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. \$	2,510	2,510		
C.	Other ( <i>Specify</i> )		\$			
<b>4D.</b>	<b>Total Housekeeping Expenditures (4a + b + c)</b>		\$ 42,400	42,400		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$	812,323	812,323		
b.	Medicine Cabinet Drugs	\$	25,262	25,262		
c.	Medical and Therapeutic Supplies	\$	187,283	187,283		
d.	Ambulance/Limousine***	\$	3,161	3,161		
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$	35,589	35,589		
f.	X-rays and Related Radiological Procedures***	\$	59,593	59,593		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	133,916	133,916		
i.	Recreation	\$	31,202	31,202		
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$	57,792	57,792		
<b>5M.</b>	<b>Total Resident Care Expenditures (5a - 5j)</b>		\$ 1,346,121	1,346,121		

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

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

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

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

**Schedule of Other Resident Care**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Purchased Services - Nursing Administration	\$ 3,180		
IV Supplies - Rehabilitation Therapy and Ancillary	\$ 21,531		
Equipment Rental - Nursing	\$ 9,547		
Equipment Rental - Rehabilitation Therapy and Ancillary	\$ 10,160		
Purchased Services - Nursing	\$ 1,420		
Equipment Rental - Respiratory	\$ 11,954		
<b>Total Other Resident Care</b>	\$ 57,792	\$ -	\$ -

-----

**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 9/30/2018	Page 21	of 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Unitex Textile Rental/Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry/Linen	112,308			19	3b
Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>		Laundry/Linen	31,403			19	3b
ADM Environmental Group, LLC	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>		Trash Removal	37,136			22	6f
Milford Quality Landscaping	PO Box 329, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	18,153			22	6f
Connecticut Landscapes, LLC	PO Box 320295 Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	15,577			22	6f
Kone, Inc.	4735 36th Street, Long Island City, NY 11101	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance	16,202			22	6a
M.J. Daily & Sons	110 Mattatuck Hts. Waterbury CT 06705	<input type="radio"/>	<input checked="" type="radio"/>		HVAC	29,226			22	6a
TPC Associates	261 Pepe's Farms Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>		Fire Prevention	13,558			22	6a
ADP	Philadelphia, PA 19170-0372	<input type="radio"/>	<input checked="" type="radio"/>		Payroll Processing	17,060			16	M13
Integrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>		Computer Maintenance Systems	15,557			16	M13
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>		Time & Attendance	11,961			16	M13
		<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	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 167,241	167,241				
b. Heat	\$ 46,146	46,146				
c. Light & Power	\$ 182,603	182,603				
d. Water	\$ 18,518	18,518				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 43,065	43,065				
f. Other ( <i>itemize</i> )	\$ 79,627	79,627				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 537,200</b>	<b>537,200</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$					
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 132,789	132,789				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 132,789</b>	<b>132,789</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 16,042	16,042				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$ 16,042</b>	<b>16,042</b>				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,448,908	2,448,908				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 188,999	188,999				
c. Personal property taxes	\$ 20,003	20,003				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 2,806,741</b>	<b>2,806,741</b>				

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

**Schedule of Other Repairs and Maintenance**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
Purchased Services - Security	\$ 771		
Ground Services - Maintenance	\$ 33,943		
Pest Control - Maintenance	\$ 1,659		
Carting - Maintenance	\$ 42,772		
Short-Term Lease - Postage Machine	\$ 482		
<b>Total Other Repairs and Maintenance</b>	\$ 79,627	\$ -	\$ -

-----

### Depreciation Schedule

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323		Report for Year Ended 9/30/2018			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
<b>A. Land Improvements</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period			12,745,226		12,745,226	2,867,676	SL	Various	637,262				
2. Disposals (attach schedule)				*Equity Purp									
3. Acquired during this report period (attach schedule)													
B-4. Subtotal										637,262			
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a.													
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						1,622,659		1,622,659	911,324	SL	5-20 years	131,789	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						18,455		18,455		SL	5-20 years	1,000	
D-3. Subtotal													132,789
<b>E. Total Depreciation</b>													770,051

Ludlowe Center for Health & Rehabilitation, LLC  
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/31/2017	EZ Press	\$ 770	5	\$ 154
11/30/2017	Burnisher	\$ 1,177	15	\$ 72
12/31/2017	Scale digital lift	\$ 756	10	\$ 63
1/31/2018	Beverage cart	\$ 744	10	\$ 56
1/31/2018	Recliner	\$ 998	10	\$ 75
1/31/2018	HI LO Bed	\$ 920	12	\$ 58
3/31/2018	BP KIT	\$ 2,048	5	\$ 239
3/31/2018	Recliners fabric	\$ 1,098	5	\$ 128
4/30/2018	HI-LO Bed	\$ 956	12	\$ 39
7/31/2018	HI LO Bed	\$ 956	12	\$ 20
9/30/2018	ECG	\$ 2,600	5	\$ 43
9/30/2018	Meal Delivery Cart	\$ 4,518	10	\$ 38
9/30/2018	Desktop	\$ 914	5	\$ 15
<b>Total additions for Movable Equipment</b>		\$ 18,455		\$ 1,000 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/31/2018	Water main	13,350	25	\$ 401
1/31/2018	Expansion tank	2,114	10	\$ 158
8/31/2018	Heaters	6,072	10	101
8/31/2018	Motor AC	6,925	10	115
9/30/2018	Pump replacement	3,925	10	33
<b>Total additions for Leasehold Improvement</b>		\$ 32,386		\$ 808 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



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

CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Ludlowe Center for Health & Rehabilitation, LLC			2323		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period			Various	333,011	270,506	SL	10	15,234	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)			Various	32,386		SL	10-15	808	
C-4. Subtotal									16,042
<b>D. Total Amortization</b>									16,042

\* Straight-line method must be used.

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

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

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

Name of Facility Ludlowe Center for Health & Rehabil	License No. 2323	Report for Year Ended 9/30/2018	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase		08/15/06		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		144		
6. Square Footage				
7. Acquisition Cost				
a. Land		1,494,290		
b. Building		8,025,406		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		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 9/30/18		17,311,501		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)		Fixed		
h. Date of Refinancing		05/30/18		
i. New Interest Rate		3.92%		
j. Term of Mortgage (number of years)		35		
k. Amount of Principal Borrowed		17,369,700		
l. Principal Outstanding on Note Paid-Off		16,965,059		
<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	9/30/2018			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Ludlowe Center for Health & Rehab		2323		9/30/2018		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)				\$	5,273	5,273	
Administration \$1,605; Computer Loan \$3,668							
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$	5,273	5,273	
14. Insurance							
a. Insurance on Property (buildings only)				\$	63,555	63,555	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	70,720	70,720	
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	2,412	2,412	
Crime Insurance							
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$	136,687	136,687	
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$	19,371,777	19,371,777	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation, LLC				2323	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.	10	12M	Salaries not related to Resident Care	\$ 40,870	40,870		
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.	13	8c	Resident Care Physicians **	\$ 8,173	8,173		
6.	13	10a	Occupational Therapy	\$ 754,400	754,400		
7.			Other - See attached Schedule	\$ 97,075	97,075		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting	\$			
10a.			Legal	\$ 568	568		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 4,387	4,387		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 799	799		
18.	16	m3	Unallowable Advertising *	\$ 63,182	63,182		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 6	6		
20.	16	m10	Fund Raising / Contributions	\$ 675	675		
21.	16 / 1	m12,	Unallowable Management Fees	\$ 292,111	292,111		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 238,145	238,145		
<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)				\$ 1,500,392	1,500,392		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	B12	Consulting Fees - Nursing	\$ 21,274		
13	B12	Consulting Fees - Rehabilitation Therapy and Ancillary	\$ 7,949		
13	B2	Dentist	\$ 8,457		
13	B3	Pharmacist	\$ 17,171		
13	8a	Medical Director Fees	\$ 29,340		
13	B6	Consulting Fees - Social Service	\$ 12,884		
<b>Total Other Fees Adjustments</b>			\$ 97,075	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	L3	Gifts to Staff	\$ 10,330		
16	m13	Penalties	\$ 21,143		
16	m13	Bank Charges	\$ 37,744		
16	m13	Miscellaneous Expense	\$ 14,142		
16	m13	Prior Period Expense	\$ 43,418		
16	m13	Marketing	\$ 11,907		
27	14c3	Crime Insurance	\$ 2,412		
15	1a3,4,5,7	Benefits on Salaries Not Related to Resident Care	\$ 11,717		
15	1a1	Workers Compensation - Retro	\$ 85,332		
<b>Total Other A&amp;G Adjustments</b>			\$ 238,145	\$ -	\$ -

**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	9/30/2018	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,500,392	1,500,392		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 812,323	812,323		
28.	20	5d	Ambulance/Limousine	\$ 3,161	3,161		
29.	20	5f	X-rays, etc	\$ 59,593	59,593		
30.	20	5h	Laboratory	\$ 133,916	133,916		
31.	20	5c	Medical Supplies	\$ 14,244	14,244		
32.	20	5e2	Oxygen (non emergency)	\$ 35,589	35,589		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 73,561	73,561		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 9,612	9,612		
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	\$ 5,738	5,738		
<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>				\$ 2,648,129	2,648,129		

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

Ludlowe Center for Health & Rehabilitation, LLC  
9/30/2018

#### Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	51	IV Supplies - Rehabilitation Therapy and Ancillary	\$ 21,531		
20	51	Equipment Rental - Nursing	\$ 9,547		
20	51	Equipment Rental - Rehabilitation Therapy and Ancillary	\$ 10,160		
20	5a2/b	Procure LTC of CT (Disallowance of Price Markups)	\$ 369		
20	5i	Cable TV Expense - Resident Rooms	\$ 20,000		
20	51	Equipment Rental - Respiratory	\$ 11,954		
<b>Total Other Ancillary Costs</b>			\$ 73,561	\$ -	\$ -

#### Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Disallowed TV & Mattress Depreciation	\$ 9,612		
<b>Total Excess Movable Equipment Depreciation</b>			\$ 9,612	\$ -	\$ -

#### Schedule of Other Property Adjustments

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



Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Miscellaneous Other Income	\$ 2,916		
27	12D	Interest Expense - Administration	\$ 1,605		
30	IV8	Interest Income	\$ 1,217		
<b>Total Other Adjustments</b>			\$ 5,738	\$ -	\$ -

Schedule of Unallowable Building Interest

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

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Ludlowe Center for Health & Rehabilitati	2323	9/30/2018		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> )	\$ 13,254,165	13,254,165			
b. Medicaid Room and Board Contractual Allowance **	\$ (6,040,430)	(6,040,430)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 8,069,415	8,069,415			
b. Medicare Room and Board Contractual Allowance **	\$ 1,178,862	1,178,862			
4. a. Private-Pay Residents and Other	\$ 4,352,976	4,352,976			
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,033,445)	(1,033,445)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 646,598	646,598			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (617,657)	(617,657)			
c. Prescription Drugs - Non-Medicare	\$ 85,202	85,202			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (85,202)	(85,202)			
2. a. Medical Supplies - Medicare	\$ 5,607	5,607			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (5,607)	(5,607)			
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 1,509,614	1,509,614			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (1,412,970)	(1,412,970)			
c. Physical Therapy - Non-Medicare	\$ 55,770	55,770			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (54,667)	(54,667)			
4. a. Speech Therapy - Medicare	\$ 224,604	224,604			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (176,591)	(176,591)			
c. Speech Therapy - Non-Medicare	\$ 3,224	3,224			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (3,130)	(3,130)			
5. a. Occupational Therapy - Medicare	\$ 1,606,763	1,606,763			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (1,543,578)	(1,543,578)			
c. Occupational Therapy - Non-Medicare	\$ 62,662	62,662			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (61,646)	(61,646)			
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 16,067	16,067			
b. Other ( <i>Specify</i> ) - Non-Medicare	\$				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 20,036,606	20,036,606			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 4,373	4,373			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 1,217	1,217			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ (13,083)	(13,083)			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ (7,493)	(7,493)			
<b>VI. Total All Revenue</b> (III +V)	\$ 20,029,113	20,029,113			

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30, line II6a	Medicare Part A Contra Other	\$ (206,569)		
30, line II6a	Medicare Part A IV Therapy	\$ 59,925		
30, line II6a	Medicare Part A Laboratory	\$ 106,220		
30, line II6a	Medicare Part A X-Ray	\$ 40,425		
30, line II6a	Medicare Part A Settlement	\$ 5,271		
30, line II6a	Medicare Part B Flu / Pneumonia	\$ 5,883		
30, line II6a	Medicare Part B Prior Period	\$ (2,380)		
30, line II6a	Mgd Medicare Contra Other	\$ (77,353)		
30, line II6a	Mgd Medicare IV Therapy	\$ 23,653		
30, line II6a	Mgd Medicare Laboratory	\$ 35,133		
30, line II6a	Mgd Medicare X-Ray	\$ 18,567		
30, line II6a	Mgd Medicare Flue / Pneumonia	\$ 7,292		
<b>Total Other Resident Revenue - Medicare</b>		\$ 16,067	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
30, line II6b	Hospice Contra Other	\$ (340)		
30, line II6b	Hospice Laboratory	\$ 138		
30, line II6b	Hospice X-Ray	\$ 202		
30, line II6b	Medicaid Contra Other	\$ (3,949)		
30, line II6b	Medicaid IV Therapy	\$ 240		
30, line II6b	Medicaid Laboratory	\$ 3,256		
30, line II6b	Medicaid X-Ray	\$ 453		
30, line II6b	Commercial Insurance Contra	\$ (23,909)		
30, line II6b	Commercial Insurance IV Therapy	\$ 17,396		
30, line II6b	Commercial Insurance Laboratory	\$ 5,826		
30, line II6b	Commercial Insurance X-Ray	\$ 687		
<b>Total Other Resident Revenue</b>		\$ -	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30, line IV5	Interest Income		\$ 1,217		
<b>Total Interest Income</b>			\$ 1,217	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
30, line IV8	Miscellaneous Other Income (United Health Care Dividends \$3,603; Medical Records \$335; Refunds \$4,125; Donations \$369)	\$ 8,432		
30, line IV8	Provision for Income Taxes	\$ (21,515)		
<b>Total Other Revenue</b>		\$ (13,083)	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation	2323	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,423,738
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,499,363
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	16,191
5. Prepaid Expenses			\$	189,519
a. Prepaid Management Assets	46,673			
b. Prepaid General Insurance	72,791			
c. Prepaid Workers Compensation	27,640			
d. See Schedule	42,415			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	410,444
Patient Funds	34,571			
Due from Realty	46,056			
Due from Related Party	318,439			
See Schedule	11,378			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>3,539,255</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>365,397</u>		\$	78,849
	Accum. Depreciation <u>286,548</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,641,114</u>		\$	597,001
	Accum. Depreciation <u>1,044,113</u>	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>			<b>\$</b>	<b>675,850</b>

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

(Carry Total forward to next page)

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

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilita	2323	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	4,215,105
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	3,504,938	Net	\$ 9,240,288
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable				\$
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	9,240,288
D. Investment and Other Assets				
1. Deferred Deposits				\$
2. Escrow Deposits				\$
3. Organization Expense				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Goodwill (Purchased Only)				\$
5. Investments Related to Resident Care ( <i>itemize</i> )				\$
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )				\$ 24,861
	Net Deferred Tax Asset	24,861		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	24,861
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	13,480,254

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5d	Prepaid Expense Other	\$ 26,744
31	A5d	Prepaid Personal Property Taxes	\$ 5,047
31	A5d	Tax Receivable	\$ 10,624
<b>Total Prepaid Expenses</b>			<b>\$ 42,415</b>

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

Page Ref	Line Ref	Description	
31	A8	Due from Medicaid	\$ 11,378
<b>Total Other Current Assets (Itemize)</b>			<b>\$ 11,378</b>

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

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

## 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	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	474,964
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	504,916
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> )				\$	893,616
Accrued Expenses		22,795	Accrued Workers Compe	65,294	
Accrued Revenue Assessment		195,654	Patient Personal Funds	34,571	
Accrued Accounting Fees		24,130	Due to Related Party - Sh	464,204	
Accrued Pension Expense		86,968	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	1,873,496

\* 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 9/30/2018	Page 34	of 37
Account				Amount
Total Brought Forward:				1,873,496
<b>Liabilities (cont'd)</b>				
B. Long-Term Liabilities				
1. Loans Payable-Equipment ( <i>itemize</i> )				
				\$
Name of Lender	Purpose	Amount	Date Due	
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$
Name and Address of Lender	Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$
Due to Related Party - Long Term		117,059		
See Schedule				117,059
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 117,059
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,990,555



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

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilit	2323	9/30/2018	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	9,240,288
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	9,240,288
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	1,592,075
6. Gain or Loss for Period			\$	657,336
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	2,249,411
<b>C. Total Reserves and Net Worth</b>			\$	11,489,699
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	13,480,254

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation	2323	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	2,321,077
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	20,029,113
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	19,371,777
D. Net Income or Deficit			\$	657,336
E. Balance			\$	2,978,413
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
	CT Income Tax Refund	32,740		
	MSO Associates	678,600		
	Barry Bokow	46,800		
	Other Individuals ( Ira Geffner and Ben Goodman	54,600		
F-3. Total Additions			\$	812,740
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	1,430,000
	Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount	
	Marvin Ostreicher, 184 Wildacre Avenue, Lawrence, NY		1,244,100	
	Other Partner Draws		185,900	
2. Other Withdrawings ( <i>Specify</i> )			\$	111,742
	Purpose		Amount	
	US Treasury & Taxes		111,742	
3. Total Deductions			\$	1,541,742
H. <b>Balance at End of Period</b>			\$	2,249,411
		09/30/18		

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

Name of Facility Ludlowe Center for Health &	License No. 2323	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Blum, Shapiro & Company, P.C.				
Address Address			Phone Number	
2 Enterprise Drive, Shelton, CT 06484			203-944-2100	
Annual Report Contact			Phone Number	
George Thomas			(860) 561-6853	
Annual Report Contact Email Address				
GTHOMAS@blumshapiro.com				