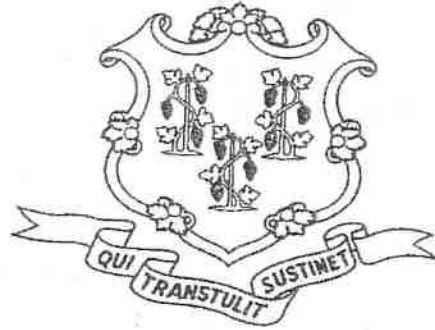


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2022

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 10/1/2021	Report for Year Ending 9/30/2022

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

**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2022	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, 2021 and ending September 30, 2022, 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)

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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 10/1/2021	To 9/30/2022
Address of Facility 118 Jefferson Street, Fairfield, CT 06825			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/8/2023
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>	<b>\$</b>		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	<b>\$</b>		

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 9/30/2022	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 9/30/2022	Page of 3   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  
 Corporate Owners**

Name of Facility Ludlowe Center for Health & Rehabilitation,	License No. 2323	Report for Year Ended 9/30/2022	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	9/30/2022	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 9/30/2022		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			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	13 / Various	1,250,767	1,177,992
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	27 / 12D	3,757	3,757
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	16 / M12	17,753	17,753
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	16 / M12	681,312	681,312
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	15 / 1A5	967,974	967,974
NOA Diagnostics	6851 Jericho Tpke, Suite 150, Syosett, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	20 / 6f	77,787	69,515
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Banking Transactions	16 / m13	34,011	34,011
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Var / Var	892,430	832,194
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Var / Var	2,650,633	2,650,633

\* 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 Center for Health & Rehab		License No. 2323	Report for Year Ended 9/30/2022			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	%**				
Ludlowe Realty, LLC***	118 Jefferson St, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Facility Lease	22 / 9	2,531,232	2,531,232***
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent	16 / M12	1,946	1,946
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent	16 / M12	20,905	20,905
Preferred Professional Services	850 Silas Deane Highway, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	RN/LPN/CAN Agency	13 / Various	94,254	94,254
Regency House of Wallingford, Inc.	181 East Main Street, Wallingford CT, 06492	<input type="radio"/>	<input checked="" type="radio"/>	0%	SHARED EMPLOYEE NURSING	13 / B12o	1,680	1,680
Cambridge Manor of Fairfield, LLC	2428 Easton Turnpike, Fairfield CT, 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	SHARED EMPLOYEE ADMIN	16 / M11	336	336
Maple View Manor of Connecticut, LLC	856 Maple Street, Rocky Hill CT, 06067	<input type="radio"/>	<input checked="" type="radio"/>	0%	SHARED EMPLOYEE NURSING	13 / B12o	280	280

\* Use additional sheets if necessary.

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

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

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LL	License No. 2323	Report for Year Ended 9/30/2022	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 (See listing page 13 )		
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.				
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.)				
<p align="right"><input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.</p>				
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	9/30/2022			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 (PCC), PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	41,422	41,422
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/01/19	Ongoing	10,381	10,381
PITNEY BOWES GLOBAL F P.O.Box 3711887 Pittsburgh PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Postage	10/01/20	Ongoing	642	642
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
						<b>Total ***</b>	57,087

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 9/30/2022	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
N/A				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	555 Long Wharf Drive, New Haven, CT		
2	MARTIN FRIEDMAN CPA	2600 NOSTRAND AVE. BROOKLYN, NY 11210		
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	47,070	
2	EE RETENTION CREDIT	\$	6,000	
3		\$		
4		\$		
			<b>Charge for Services Provided</b>	
			\$ 53,070	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	John F. Fallon	203-256-3246		
2	GOLDMAN GRUDER & WOOD	203-899-8900		
3	Various Conservatorship Fees	N/A		
4				
5				
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	53 Sherman St, Fairfield, CT 06824			
2	200 CONNECTICUT AVENUE NORWALK CT 06854			
3	N/A			
4				
5				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Legal Services relating to Oxygen Storage Facility for CON	\$	5,600	
2	Collections (Disallowed on Pg 28)	\$	20,658	
3	Conservator Fees (Disallowed on Pg 28)	\$	1,240	
4		\$		
5		\$		
			<b>Charge for Services Provided</b>	
			\$ 27,498	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				

### Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of				
Ludlowe Center for Health & Rehabilitation, LLC			2323		9/30/2022				8	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								
B. On last day of THIS report period	144	144							144	144				
2. Number of Residents														
A. As of midnight of PREVIOUS report period	132	132			132	132								
B. As of midnight of THIS report period	140	140							140	140				
3. Total Number of Days Care Provided During Period														
A. Medicare	9,479	9,479			7,192	7,192			2,287	2,287				
B. Medicaid (Conn.)	28,031	28,031			20,235	20,235			7,796	7,796				
C. Medicaid (other states)														
D. Private Pay	4,110	4,110			3,176	3,176			934	934				
E. State SSI for RCH														
F. Other (Specify) Managed Care / Other Insurance	7,699	7,699			6,009	6,009			1,690	1,690				
G. Total Care Days During Period (3A thru F)	49,319	49,319			36,612	36,612			12,707	12,707				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds														
A. Medicaid Bed Reserve Days	142	142			64	64			78	78				
B. Other Bed Reserve Days	55	55			55	55								
5. <b>Total Resident Days (3G + 4A + 4B)</b>	49,516	49,516			36,731	36,731			12,785	12,785				

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

Name of Facility Ludlowe Center for Health & Rehabilitation, I			License No. 2323			Report for Year Ended 9/30/2022			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 (1)	RHNS (2)	(Specify) (3)	Lost			Gained			CCNH	RHNS	(Specify)	
N/A				(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	27		88		25								
Per Diem Rate													
a. One bed rm.	Various		358.68		570.00								
b. Two bed rms.	Various		358.68		560.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B										1,776	1,776		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										1	1		
C. Other										21,884	21,884		
D. <b>Total Physical Therapy Treatments</b>										23,661	23,661		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										298	298		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other										1,835	1,835		
D. <b>Total Speech Therapy Treatments</b>										2,133	2,133		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										788	788		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments										1	1		
C. Other										21,807	21,807		
D. <b>Total Occupational Therapy Treatments</b>										22,596	22,596		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2022	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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)	8,914	48				
2. Administrator(s) (Complete also Sec. III of Schedule A1)	209,133	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	345,607	12,413				
5. Dietary Service						
a. Head Dietitian	74,327	1,599				
b. Food Service Supervisor	80,628	2,110				
c. Dietary Workers	522,487	25,309				
6. Housekeeping Service						
a. Head Housekeeper	122,658	4,044				
b. Other Housekeeping Workers	422,612	24,426				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	86,099	2,056				
b. Other Maintenance Workers	61,622	2,253				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	44,999	2,493				
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	278,999	4,249				
b. RN						
1. Direct Care	1,064,516	22,476				
2. Administrative**	293,143	5,885				
c. LPN						
1. Direct Care	2,313,524	61,990				
2. Administrative**	89,005	2,128				
d. Aides and Attendants	2,518,566	125,453				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	160,076	7,426				
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	224,589	6,209				
n. Marketing	38,952	937				
o. Other (Specify)						
See Attached Schedule	255,043	6,236				
<i>A-13. Total Salary Expenditures</i>	9,215,499	321,820				

\* 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	\$ 255,043	6,236				
<b>Total</b>	<b>\$ 255,043</b>	<b>6,236</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Consulting Rehab / IV Nursing Consultant (Disallowed on Pg 28a)	\$ 35,961	303				
Physician Fees (Disallowed on Pg 28a)	137,133	534				
Shared EE Nursing Consultant	1,960	39				
<b>Total</b>	<b>\$ 175,054</b>	<b>876</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	9/30/2022			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	8,914			Non Discriminatory	Supervises operations, deals with DNS & Other	48	A1	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.

	TOTAL	BEDS	AllocatedBenefits	Total w/ Bnft
Augusta	38.75	72	5.41	44.16
Belair	45.50	102	7.67	53.17
Bethel	37.25	161	12.10	49.35
Bloomfield	54.75	120	9.02	63.77
Brattleboro	38.75	80	6.01	44.76
Brentwood	40.75	78	5.86	46.61
Brewer	39.75	111	8.34	48.09
Bristol	37.75	132	9.92	47.67
Cambridge	42.75	160	12.03	54.78
Catskill	37.75	136	10.22	47.97
Colony	47.75	92	6.92	54.67
Country	51.75	111	8.34	60.09
Dover	47.50	112	8.42	55.92
Eastside	44.50	69	5.19	49.69
Eliot	47.00	114	8.57	55.57
Glen Falls	38.00	120	9.02	47.02
Hebrew Home	63.75	257	19.32	83.07
Huntington	40.50	320	24.05	64.55
Kennebunk	46.25	78	5.86	52.11
Ludlowe	37.00	144	10.82	47.82
Maple View	56.75	120	9.02	65.77
Marlborough	40.25	120	9.02	49.27
Maywood	42.00	120	9.02	51.02
Milford	42.50	120	9.02	51.52
Newton Wellseley	49.75	110	8.27	58.02
Norway	41.75	70	5.26	47.01
Poughkeepsie	42.00	200	15.03	57.03
Regency	43.50	130	9.77	53.27
Reservoir	45.75	144	10.82	56.57
Riverside	61.75	345	25.93	87.68
Rutland	41.50	125	9.40	50.90
Sachem	50.00	111	8.34	58.34
Sands Point	48.50	180	13.53	62.03
Utica	45.75	117	8.79	54.54
Village Crest	42.00	95	7.14	49.14
Water's Edge	42.50	150	11.28	53.78
Westgate	44.50	104	7.82	52.32
Winship	45.75	72	5.41	51.16
Vacation	328.00			
Sick	0.00			
Personal	0.00			
Holiday	48.00			
Total	2080.25	5,002	376	2,080.25

**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	9/30/2022			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	209,133			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.

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2022	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. Dentist	9,171	179				
3. Pharmacist	23,221	232				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	587,053	10,740				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	48,000	190				
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	110,267	1,754				
b. Other						
10. Occupational Therapist						
a. Resident Care	558,338	9,095				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	99,442	1,174				
2. Administrative***						
b. LPN						
1. Direct Care	82,918	1,685				
2. Administrative***						
c. Aides	31,061	1,192				
d. Other						
12. Other (Specify) See Attached Schedule	175,054	876				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,724,525</b>	<b>27,117</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 9/30/2022	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	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Therapy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST & Rehab Consultant	<input type="radio"/>	<input checked="" type="radio"/>	Common Ownership	
Sekerck, Richard J, MD, 24 Braceloch way, Monroe, CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
GOLDFARB, GEORGE MD, N/A	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
TRISTINE EDWARD M., N/A	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	RN / LPN Agency / Consulting Rehab	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Weitzman, Hervey MD, N/A	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
DR. MARK WILCHINSKY, N/A	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
DR PHILIP SIMKOVITZ, N/A	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CARY CARDIOLOGY, PA 3000 KEISLER DR CARY NC 27518	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
NEUROLOGY ASSOCIATES 637 WEST AVE NORWALK CT 06850	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
POST ACUTE CARDIOLOGY CARE 30 OLD KINS HIGHWAY T SOUTH DARIEN CT 06820	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MASSTEX IMAGING 3 ELECTRONICS AVE DANVERS MA 01923	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX 21 WATERVILLE RD AVON, CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
FIVE STAR CARE 410 MEVILLE AVE LAKEWOOD NY 08701	RN, LPN, Aide Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
JP AMERICAN STAFFING & HEALTH SERVICES LLC 1825 BARNUM AVE	RN, LPN, Aide Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MAS MEDICAL STAFFING PO BOX 4473 HOUSTON TX 77210	LPN, Aide Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regency House of Wallingford, Inc. 181 East Main Street, Wallingford CT, 06492	Shared EE Nursing	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Maple View Manor of Connecticut, LLC 856 Maple Street, Rocky Hill CT, 06067	Shared EE Nursing	<input checked="" type="radio"/>	<input type="radio"/>	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	9/30/2022		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 372,726	372,726			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 91,499	91,499			
4. Social Security (F.I.C.A.)	\$ 686,566	686,566			
5. Health Insurance	\$ 967,974	967,974			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 273,768	273,768			
8. Uniform Allowance	\$				
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 5,084	5,084			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 130,738	130,738			
<b>d. Accounting and Auditing</b>	\$ 53,070	53,070			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 27,498	27,498			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 38,122	38,122			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 47,772	47,772			
2. Cellular Phones	\$ 4,303	4,303			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 118,464	118,464			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$ 1,002	1,002			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 683,974	683,974			
<b>Subtotal</b>	\$ 3,502,560	3,502,560			

\* 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	\$ 5,084		
<b>Total</b>	<b>\$ 5,084</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Taxes**

Description	CCNH	RHNS	(Specify)
	-		
<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	9/30/2022		16	37
Item		Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>		3,502,560	3,502,560		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	4,575	4,575		
3. Gifts to Staff and Residents	\$	26,375	26,375		
4. Employee Travel	\$	4,601	4,601		
5. Education Expenses Related to Seminars and Conventions	\$	1,782	1,782		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	160	160		
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	\$	28,696	28,696		
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	\$	6,183	6,183		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	10,087	10,087		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	1,786	1,786		
9. Subscriptions	\$	8,326	8,326		
10. Contributions*** See Attached Schedule	\$	1,250	1,250		
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	190,050	190,050		
12. Administrative Management Services**	\$	721,916	721,916		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	72,370	72,370		
<b>C-14 Total Administrative &amp; General Expenditures</b>		<b>\$ 4,580,717</b>	<b>4,580,717</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>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising (Disallowed on Pg 28)	\$ 17,343		
Marketing Supplies (Disallowed on Pg 28)	11,353		
<b>Total Other Advertising</b>	\$ 28,696	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
AHCA Dues	\$ 310		
CAHCF Dues	9,777		
<b>Total Dues</b>	\$ 10,087	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Political Contributions (Disallowed on Pg 28)	\$ 1,250		
<b>Total Contributions</b>	\$ 1,250	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits-Ludlowe-Administration	\$ 2,033		
Penalties-Ludlowe-Administration (Disallowed on Pg 28a)	26,908		
Bank Charges-Ludlowe-Administration	41,696		
Misc. Expense-Ludlowe-Administration (Disallowed on Pg 28a)	1,733		
<b>Total Other Administrative and General</b>	\$ 72,370	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page of
Ludlowe Center for Health & Rehabilitati	2323	9/30/2022	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	721,916	Shared Expenses	Page 16 / Line m11 & n

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

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

Name of Facility	License No.	Report for Year Ended		Page	of
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2022		18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 503,259	503,259			
2. Non-Food Supplies	\$ 51,088	51,088			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 16,503	16,503			
c. Other (Specify) _____ Dietary Supplies / Equip Rentals	\$ 1,743	1,743			
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 572,593</b>	<b>572,593</b>			
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	9/30/2022	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. \$	1,162	1,162	
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)		\$	171,492	171,492	
c. Other (Specify) Other Laundry Supplies / Diapers		\$	55,245	55,245	
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	227,899	227,899	
3E. Laundry Questionnaire					
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

All allocations should add to total recorded in 3D.

\*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Ludlowe Center for Health & Rehabilitation, L		2323	9/30/2022		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.	\$ 54,236	54,236			
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.	\$ 4,448	4,448			
C. Other ( <i>Specify</i> )		\$				
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$ 58,684	58,684			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$ 820,726	820,726			
2. Purchased from		\$				
b. Medicine Cabinet Drugs		\$ 44,357	44,357			
c. Medical and Therapeutic Supplies		\$ 243,685	243,685			
d. Ambulance/Limousine***		\$ 9,697	9,697			
e. Oxygen		\$				
1. For Emergency Use		\$				
2. Other***		\$ 5,885	5,885			
f. X-rays and Related Radiological Procedures***		\$ 78,966	78,966			
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$				
h. Laboratory***		\$ 204,822	204,822			
i. Recreation		\$ 31,705	31,705			
j. Direct Management Services*		\$				
k. Indirect Management Services*		\$				
l. Other (Specify)**** See Attached Schedule		\$ 119,998	119,998			
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 1,559,841	1,559,841			

\* 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)
	-		
Supplies-Ludlowe-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	\$ 850		
Flu Vaccine-Ludlowe-Medical Services	4,715		
IV Thy Supplies-Ludlowe-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	14,663		
Minor Equip-Ludlowe-Nursing (\$15,184 Disallowed on Pg 29a)	17,292		
Purch Services-Ludlowe-Nursing Admin	1,377		
Purch Services-Ludlowe-Nursing	240		
Rental Expenses-Ludlowe-Respiratory (Disallowed on Pg 29a)	113		
Equip Rental-Ludlowe-Nursing (Disallowed on Pg 29a)	33,620		
Equip Rental-Ludlowe-Rehab Tpy and Ancllry (Disallowed on Pg 29a)	13,046		
Equip Rental-Ludlowe-Respiratory (Disallowed on Pg 29a)	34,082		
<b>Total Other Resident Care</b>	<b>\$ 119,998</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility		License No.	Report for Year Ended	Page of			
Ludlowe Center for Health & Rehabilitation, LLC		2323	9/30/2022	21	37		
Name of Individual or Company	Address	Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			
				CCNH	RHNS (Specify)	Pg	Line
Related ** to Owners, Operators, Officers	Yes	No					
	ADM Environmental Group 1370 Coney Island Ave. Brooklyn, NY 11230	N/A	Waste Services/Monthly Recycling Services	38,976		22	6f
	Milford Quality Landscaping PO Box 329, Milford CT 06460	N/A	Land scaping, snow removal	24,464		22	6f
	Agnello Landscaping P.O. Box 320295 Fairfield, CT 06825	N/A	Land scaping, snow removal	15,229		22	6f
	ADP P.O. Box 842875, Boston, MA 02284	N/A	Payroll Processing	37,805		16	m11
	MANHATTAN TECH SUPPORT 55 W 39TH ST, NEW YORK, NY 10018	N/A	Computer Maintenance System	47,757		16	m11
	SmartInx 333 Thormal St. 4th Floor Edison, NJ 08837	N/A	Time & Attendance	10,032		16	m11
	Unitex Textile Rental/Med Apparel Parkway, Mt. Vernon, NY 10550	N/A	Laundry / Linen	130,637		19	3b
	Med Apparel Parkway, Mount Vernon, NY 10550	N/A	Laundry / Linen	39,914		19	3b
	Emcore Services 30 Lindeman Drive Trumbull, CT 06611	N/A	HVAC	29,828		22	6f
	Kone, Inc. 4735 36th Street, Long Island City, NY 11101	N/A	Elevator Maintenance	20,991		22	6f
	SMART CARE EQUIPMENT P.O. Box 74008980 Chicago, IL 60674-8980	N/A	Dietary Equip Repair	15,246		18	2b
	TPC Associates 261 Pepe's Farm Rd Milford, CT 06460	N/A	Electrical	10,064		22	6f
	Iron Mountain PO Box 27128 New York NY 10087	N/A	Record Management	11,694		16	m11
	KINSLEY GROUP INC DBA KINSLEY POWER SYSTEMS PO BOX 986500 BOSTON MA 02298	N/A	Generator Maintenance	10,539		22	6f

\* 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, I	2323	9/30/2022			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 41,420	41,420				
c. Light & Power	\$ 169,108	169,108				
d. Water	\$ 30,596	30,596				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 57,087	57,087				
f. Other ( <i>itemize</i> ) See Attached Schedule	\$ 246,793	246,793				
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 545,004	545,004				
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	\$ 105,022	105,022				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 742,283	742,283				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 18,757	18,757				
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 18,757	18,757				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,531,232	2,531,232				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 16,040	16,040				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 3,308,312	3,308,312				

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
	-		
Supplies-Ludlowe-Maintenance	\$ 56,057		
Supplies COVID-Ludlowe-Maintenance	766		
Minor Equip-Ludlowe-Maintenance	844		
Purch Services-Ludlowe-Maintenance	101,140		
Purch Services-Ludlowe-Security	1,982		
Ground Services-Ludlowe-Maintenance	40,339		
Pest Control-Ludlowe-Maintenance- -	1,707		
Carting-Ludlowe-Maintenance	43,958		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 246,793</b>	<b>\$ -</b>	<b>\$ -</b>

**Depreciation Schedule**

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323			Report for Year Ended 9/30/2022			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	5,416,721	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			1,784,805		1,784,805	1,365,135	S/L	Various	94,313		
b. Disposals (attach schedule)														
Acquired during this report period (attach schedule):														
c. Administrative														
		Var	Var			50,992		50,992		S/L	Various	9,190		
d. Standard Resident														
		Var	Var			10,365		10,365		S/L	Various	1,519		
e. Specialized Resident														
						61,357		61,357				10,709		
D-3. Subtotal													105,022	
<b>E. Total Depreciation</b>														742,283

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 Improvement</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Land Improvement</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 Improvement</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Building Improvement</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 Equipmen</b>		\$ -		\$ -
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipmen</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	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
10/31/2021	Bladder Scanner	Standard Resident	\$ 4,324	7	\$ 618
10/31/2021	Gate Lock	Administrative	4,800	10	480
10/31/2021	Panacea Mattress	Standard Resident	1,085	7	155
10/31/2021	Desktop	Administrative	1,196	5	239
10/31/2021	Laptop	Administrative	1,595	5	319
10/31/2021	Laptop	Administrative	1,598	5	320
10/31/2021	Desktop	Administrative	1,025	5	205
11/30/2021	Battery charger - generator	Administrative	2,837	5	567
11/30/2021	Kiosk & Printer	Administrative	1,623	5	325
12/31/2021	Desktop	Administrative	1,047	5	209
1/31/2022	Dell Desktop	Administrative	1,049	3	350
1/31/2022	Bed- Head & Footboard	Standard Resident	1,745	10	174
1/31/2022	Qty 4-Panacea Foam Mattress	Standard Resident	1,110	5	222
1/31/2022	Dell Laptop	Administrative	1,415	3	472
1/31/2022	Dell Desktop	Administrative	1,058	3	353
2/28/2022	Freezer-Walk In	Administrative	2,341	15	156
3/31/2022	Dell Desktop	Administrative	1,059	3	353
4/30/2022	Dell Laptop	Administrative	1,190	3	397
4/30/2022	Dell Computer	Administrative	1,529	3	510
4/30/2022	TV Antenna System-50% proposal	Administrative	4,786	10	479
5/31/2022	Qty2-Dell Laptop	Administrative	2,378	3	793
5/31/2022	Whillaker SCT System-Vacuum	Administrative	4,575	15	305
5/31/2022	Dell Laptop	Administrative	1,498	3	499
6/30/2022	Qty3-Meal Tray Delivery Cart	Administrative	9,739	10	974
6/30/2022	Dell Desktop	Administrative	1,341	3	447
8/31/2022	Dell Desktop	Administrative	1,313	3	438
8/31/2022	BP Monitor	Standard Resident	2,101	6	350
<b>Total additions for Movable Equipmen</b>			\$ 61,357		\$ 10,709
<b>Deletions:</b>					
<b>Total deletions for Movable Equipmen</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
11/30/2021	Window panel replacement	\$ 5,383	10	\$ 448
1/31/2022	HVAC	10,000	15	445
3/31/2022	New Door-Basement Stor. Room	2,098	10	105
5/31/2022	Hot Water Heater	90,808	10	3,027
6/30/2022	Door Operator-Upgrade	40,119	10	1,003
6/30/2022	4th FL- Glass Panels Replacemt	3,640	10	91
8/31/2022	Replace EMC Motor 3rd FL	1,585	10	13
8/31/2022	RTU-1 Upper Roof Repair	1,159	10	10
9/30/2022	Replace EMC Motor AC- 1st FL	3,137	10	26
<b>Total additions for Leasehold Improvemen</b>		\$ 157,929		\$ 5,168
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		\$ -		\$ -

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Ludlowe Center for Health & Rehabilitation, LLC			2323		9/30/2022			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	Var	Var	Various	421,424	327,357	S/L	Variou	13,589	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	157,929		S/L	Variou	5,168	
C-4. Subtotal									18,757
<b>D. Total Amortization</b>									18,757

\* 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	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>													
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	365,397	299,125	9,806	308,931	8,477	317,408	8,287	325,695	39,702
<b>2019 Additions</b>													
LI	Heat exchanger	12/31/2018	S/L	10	4,479	448	448	896	448	1,344	448	1,792	2,687
LI	Telephone System	7/31/2019	S/L	10	5,780	578	578	1,156	578	1,734	578	2,312	3,468
LI	Fan & Alternator Belt	9/30/2019	S/L	10	4,784	478	478	956	478	1,434	478	1,912	2,872
<b>2020 Additions</b>													
LI	Replacement windows	11/30/2019	S/L	10	4,196	-	420	420	420	840	420	1,260	2,936
LI	3rd Floor Windows	2/29/2020	S/L	15	7,410	-	494	494	494	988	494	1,482	5,928
LI	Dark Bronze Glass Door	2/29/2020	S/L	15	1,623	-	108	108	108	216	108	324	1,299
LI	Water Pump	5/31/2020	S/L	10	14,398	-	1,440	1,440	1,440	2,880	1,440	4,320	10,078
<b>2021 Additions</b>													
LI	Fire Alarm Replacement	4/30/2021	S/L	10	8,721	-	-	-	436	436	872	1,308	7,413
LI	Replace fogged windows	8/31/2021	S/L	10	4,635	-	-	-	77	77	464	541	4,094
<b>2022 Additions</b>													
LI	Window panel replacement	11/30/2021	S/L	10	5,383	-	-	-	-	-	448	448	4,935
LI	HVAC	1/31/2022	S/L	15	10,000	-	-	-	-	-	445	445	9,555
LI	New Door-Basement Stor. Room	3/31/2022	S/L	10	2,098	-	-	-	-	-	105	105	1,993
LI	Hot Water Heater	5/31/2022	S/L	10	90,808	-	-	-	-	-	3,027	3,027	87,781
LI	Door Operator-Upgrade	6/30/2022	S/L	10	40,119	-	-	-	-	-	1,003	1,003	39,116
LI	4th FL- Glass Panels Replacemnt	6/30/2022	S/L	10	3,640	-	-	-	-	-	91	91	3,549
LI	Replace EMC Motor 3rd FL	8/31/2022	S/L	10	1,585	-	-	-	-	-	13	13	1,571
LI	RTU-1 Upper Roof Repair	8/31/2022	S/L	10	1,159	-	-	-	-	-	10	10	1,150
LI	Replace EMC Motor AC- 1st FL	9/30/2022	S/L	10	3,137	-	-	-	-	-	26	26	3,111
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>579,352</b>	<b>300,629</b>	<b>13,772</b>	<b>314,401</b>	<b>12,956</b>	<b>327,357</b>	<b>18,757</b>	<b>346,114</b>	<b>233,238</b>
<b>Building Improvements</b>													
Bldng Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	12,745,226	4,142,199	637,261	4,779,460	637,261	5,416,721	637,261	6,053,982	6,691,244
<b>TOTAL Building Improvements</b>					<b>12,745,226</b>	<b>4,142,199</b>	<b>637,261</b>	<b>4,779,460</b>	<b>637,261</b>	<b>5,416,721</b>	<b>637,261</b>	<b>6,053,982</b>	<b>6,691,244</b>

Ludlowe Center for Health & Rehab  
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
<b>MOVABLE EQUIPMENT</b>													
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,641,114	1,135,722	90,297	1,226,019	89,676	1,315,695	70,700	1,386,395	254,719
<b>2019 Additions</b>													
MME	Ice maker	10/31/2018	S/L	5	2,852	570	570	1,140	570	1,710	570	2,280	572
MME	Ultrasound bladder scanner	10/31/2018	S/L	5	8,341	1,668	1,668	3,336	1,668	5,004	1,668	6,672	1,669
MME	Laptop	10/31/2018	S/L	3	1,468	489	489	978	489	1,467	1	1,468	0
MME	Lift	11/30/2018	S/L	10	2,413	241	241	482	241	723	241	964	1,449
MME	Room service cart	12/31/2018	S/L	10	1,891	189	189	378	189	567	189	756	1,135
MME	Intercom station camera	12/31/2018	S/L	5	2,295	459	459	918	459	1,377	459	1,836	459
MME	Lift	1/31/2019	S/L	10	1,468	147	147	294	147	441	147	588	880
MME	Dyno APM with LAL	1/31/2019	S/L	5	1,383	277	277	554	277	831	277	1,108	275
MME	DYNO APM with LAL	1/31/2019	S/L	5	1,383	277	277	554	277	831	277	1,108	275
MME	Desktop	2/28/2019	S/L	3	772	257	257	514	257	771	1	772	0
MME	Vital spot monitor	2/28/2019	S/L	5	2,034	407	407	814	407	1,221	407	1,628	406
MME	Kangaroo Pump	4/30/2019	S/L	10	1,018	102	102	204	102	306	102	408	610
MME	Food Blender	7/31/2019	S/L	5	1,262	252	252	504	252	756	252	1,008	254
MME	SmartTherm Induction Charger	7/31/2019	S/L	5	19,214	3,843	3,843	7,686	3,843	11,529	3,843	15,372	3,842
MME	GE PTAC 9000 BTU	8/31/2019	S/L	5	692	138	138	276	138	414	138	552	140
MME	Vital Temp Monitor	8/31/2019	S/L	5	2,034	407	407	814	407	1,221	407	1,628	406
MME	Laptop	9/30/2019	S/L	3	1,229	410	410	820	410	1,230	-	1,230	(1)
MME	Tablet	9/30/2019	S/L	3	1,127	376	376	752	376	1,128	-	1,128	(1)
<b>2020 Additions</b>													
MME	Delivery Cart	10/31/2019	S/L	10	4,392	-	439	439	439	878	439	1,317	3,075
MME	Range	10/31/2019	S/L	10	4,244	-	424	424	424	848	424	1,272	2,972
MME	Compact Booster Heater	10/31/2019	S/L	10	2,010	-	201	201	201	402	201	603	1,407
MME	Kitchen Burner	10/31/2019	S/L	5	3,295	-	659	659	659	1,318	659	1,977	1,318
MME	Pellet Ice Maker	11/30/2019	S/L	10	6,189	-	619	619	619	1,238	619	1,857	4,332
MME	Laptop	11/30/2019	S/L	5	1,659	-	332	332	332	664	332	996	663
MME	Extractor	11/30/2019	S/L	15	2,096	-	140	140	140	280	140	420	1,676
MME	Scale/ Lift	12/31/2019	S/L	10	3,220	-	322	322	322	644	322	966	2,254
MME	Kangaroo pump	1/31/2020	S/L	10	509	-	51	51	51	102	51	153	356
MME	Desktop	1/31/2020	S/L	5	972	-	194	194	194	388	194	582	390
MME	TLSO	3/31/2020	S/L	5	2,564	-	513	513	513	1,026	513	1,539	1,025
MME	Room AC	3/31/2020	S/L	5	726	-	145	145	145	290	145	435	291
MME	Laptop	4/30/2020	S/L	5	1,684	-	337	337	337	674	337	1,011	673
MME	Desktop	4/30/2020	S/L	5	1,088	-	218	218	218	436	218	654	434
MME	Pellet Ice Maker	5/31/2020	S/L	10	6,074	-	607	607	607	1,214	607	1,821	4,253
MME	Laptop	5/31/2020	S/L	5	1,131	-	226	226	226	452	226	678	453
MME	Commercial Dryer	5/31/2020	S/L	10	757	-	76	76	76	152	76	228	529
MME	Laptop	5/31/2020	S/L	5	1,077	-	215	215	215	430	215	645	432
MME	Reach in Refrigerator	6/30/2020	S/L	10	8,161	-	816	816	816	1,632	816	2,448	5,713
MME	Signa APM with LAL	6/30/2020	S/L	5	1,165	-	233	233	233	466	233	699	466
MME	Laptop	7/31/2020	S/L	5	682	-	136	136	136	272	136	408	274
MME	Digital Chair Scale	7/31/2020	S/L	5	1,288	-	258	258	258	516	258	774	514
MME	Desktop	8/31/2020	S/L	5	1,092	-	218	218	218	436	218	654	438
MME	Mixer	8/31/2020	S/L	10	3,413	-	341	341	341	682	341	1,023	2,390
MME	Bariatric Chair	9/30/2020	S/L	10	531	-	53	53	53	106	53	159	372
MME	GE AC Unit in room	9/30/2020	S/L	5	692	-	138	138	138	276	138	414	278
<b>2021 Additions</b>													
MME	Color Printer	1/31/2021	S/L	10	1,521	-	-	-	114	114	152	266	1,255
MME	BP Monitor	2/28/2021	S/L	6	2,448	-	-	-	272	272	408	680	1,768
MME	Bed prime care model	3/31/2021	S/L	10	1,782	-	-	-	104	104	178	282	1,500



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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	2022 Deprec.	2022 A/D	NBV
MME	MX95 Security License	7/31/2021	S/L	3	8,083	-	-	-	674	674	2,694	3,368	4,716
MME	Meat Slicer	8/31/2021	S/L	5	1,681	-	-	-	56	56	336	392	1,289
MME	Panacea Air Mattress	9/30/2021	S/L	5	2,983	-	-	-	50	50	597	647	2,336
MME	Chair Scale	5/31/2021	S/L	10	1,379	-	-	-	57	57	138	195	1,184
MME	Medical bed	5/31/2021	S/L	10	1,532	-	-	-	64	64	153	217	1,315
MME	Wheelchair Scale	5/31/2021	S/L	10	1,328	-	-	-	55	55	133	188	1,140
MME	ELOView Control Adv Mgmt devic	6/30/2021	S/L	3	3,982	-	-	-	442	442	1,327	1,769	2,212
MME	BP Spot Monitor	6/30/2021	S/L	6	2,100	-	-	-	117	117	350	467	1,633
MME	Laptop	6/30/2021	S/L	5	1,287	-	-	-	86	86	257	343	945
<b>2022 Additions</b>													
MME	Bladder Scanner	10/31/2021	S/L	7	4,324	-	-	-	-	-	618	618	3,706
MME	Gate Lock	10/31/2021	S/L	10	4,800	-	-	-	-	-	480	480	4,320
MME	Panacea Mattress	10/31/2021	S/L	7	1,085	-	-	-	-	-	155	155	930
MME	Desktop	10/31/2021	S/L	5	1,196	-	-	-	-	-	239	239	957
MME	Laptop	10/31/2021	S/L	5	1,595	-	-	-	-	-	319	319	1,276
MME	Laptop	10/31/2021	S/L	5	1,598	-	-	-	-	-	320	320	1,278
MME	Desktop	10/31/2021	S/L	5	1,025	-	-	-	-	-	205	205	820
MME	Battery charger - generator	11/30/2021	S/L	5	2,837	-	-	-	-	-	567	567	2,270
MME	Kiosk & Printer	11/30/2021	S/L	5	1,623	-	-	-	-	-	325	325	1,298
MME	Desktop	12/31/2021	S/L	5	1,047	-	-	-	-	-	209	209	838
MME	Dell Desktop	1/31/2022	S/L	3	1,049	-	-	-	-	-	350	350	699
MME	Bed- Head & Footboard	1/31/2022	S/L	10	1,745	-	-	-	-	-	174	174	1,571
MME	Qty 4-Panacea Foam Mattress	1/31/2022	S/L	5	1,110	-	-	-	-	-	222	222	888
MME	Dell Laptop	1/31/2022	S/L	3	1,415	-	-	-	-	-	472	472	943
MME	Dell Desktop	1/31/2022	S/L	3	1,058	-	-	-	-	-	353	353	705
MME	Freezer-Walk In	2/28/2022	S/L	15	2,341	-	-	-	-	-	156	156	2,185
MME	Dell Desktop	3/31/2022	S/L	3	1,059	-	-	-	-	-	353	353	706
MME	Dell Laptop	4/30/2022	S/L	3	1,190	-	-	-	-	-	397	397	793
MME	Dell Computer	4/30/2022	S/L	3	1,529	-	-	-	-	-	510	510	1,019
MME	TV Antenna System-50% proposal	4/30/2022	S/L	10	4,786	-	-	-	-	-	479	479	4,307
MME	Qty2-Dell Laptop	5/31/2022	S/L	3	2,378	-	-	-	-	-	793	793	1,585
MME	Whittaker SCT System-Vacuum	5/31/2022	S/L	15	4,575	-	-	-	-	-	305	305	4,270
MME	Dell Laptop	5/31/2022	S/L	3	1,498	-	-	-	-	-	499	499	999
MME	Qty3-Meal Tray Delivery Cart	6/30/2022	S/L	10	9,739	-	-	-	-	-	974	974	8,765
MME	Dell Desktop	6/30/2022	S/L	3	1,341	-	-	-	-	-	447	447	894
MME	Dell Desktop	8/31/2022	S/L	3	1,313	-	-	-	-	-	438	438	875
MME	BP Monitor	8/31/2022	S/L	6	2,101	-	-	-	-	-	350	350	1,751
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,846,163</b>	<b>1,146,231</b>	<b>108,717</b>	<b>1,254,948</b>	<b>110,187</b>	<b>1,365,135</b>	<b>105,022</b>	<b>1,470,157</b>	<b>376,006</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>15,170,741</b>	<b>5,589,059</b>	<b>759,750</b>	<b>6,348,809</b>	<b>760,404</b>	<b>7,109,213</b>	<b>761,040</b>	<b>7,870,253</b>	<b>7,300,488</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>2,425,516</b>	<b>1,816,270</b>	<b>123,779</b>	<b>1,816,270</b>	<b>123,779</b>	<b>1,816,270</b>	<b>123,779</b>	<b>1,816,270</b>	<b>609,246</b>
<b>LESS REALTY ASSETS</b>					<b>(12,745,226)</b>	<b>(4,142,199)</b>	<b>(637,261)</b>	<b>(4,779,460)</b>	<b>(637,261)</b>	<b>(5,416,721)</b>	<b>(637,261)</b>	<b>(6,053,982)</b>	<b>(6,691,244)</b>
<b>ROUNDING</b>													<b>(2)</b>
<b>VARIANCE</b>					<b>(1)</b>	<b>-</b>	<b>(1,290)</b>	<b>(246,921)</b>	<b>636,625</b>	<b>(123,778)</b>	<b>637,261</b>	<b>1</b>	<b>0</b>

F/S vs C/R NBV - Page 31, Line B9 (0)  
F/S vs C/R Depreciation - Page 36, Line F1 (637,261)

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

Name of Facility Ludlowe Center for Health & Rehabil	License No. 2323	Report for Year Ended 9/30/2022	Page 25	of 37
11. Property Questionnaire				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" 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 NOT Original Owner, Date of Purchase		08/15/06		
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		144		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
<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 09/30/2022		16,229,809		
<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	9/30/2022		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		9/30/2022			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)				\$	4,017	4,017		
Admin / Computer Loan Interest								
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	4,017	4,017		
14. Insurance								
a. Insurance on Property (buildings only)				\$				
b. Insurance on Automobiles				\$				
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	120,784	120,784		
Liability / Crime Insurance								
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	120,784	120,784		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	21,917,875	21,917,875		

**D. Adjustments to Statement of Expenditures**

Name of Facility			License No.	Report for Year Ended	Page	of	
Ludlowe Center for Health & Rehabilitation, LLC			2323	9/30/2022	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	\$ 89,961	89,961		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 558,338	558,338		
7.			Other - See attached Schedule	\$ 173,094	173,094		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 130,738	130,738		
10.			Accounting	\$			
10a.	15	1v	Legal	\$ 21,898	21,898		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 1,503	1,503		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 26,375	26,375		
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	\$ 613	613		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 28,696	28,696		
19.	15	1j	Income Tax / Corporate Business Tax	\$ 118,214	118,214		
20.	16	m10	Fund Raising / Contributions	\$ 1,250	1,250		
21.	16	m12	Unallowable Management Fees	\$ 394,604	394,604		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 49,744	49,744		
<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)				\$ 1,595,028	1,595,028		

\* 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	12n	Marketing Salary	\$ 38,952		
10	12o	Admissions Salary Relating to Marketing	51,009		
<b>Total Other Salaries Adjustment</b>			\$ 89,961	\$ -	\$ -

## Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Consulting Rehab / IV Nursing Consultant	\$ 35,961		
13	b12o	Physician Fees	137,133		
<b>Total Other Fees Adjustments</b>			\$ 173,094	\$ -	\$ -

## Schedule of Other A&amp;G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber Dues	\$ 1,786		
15	1k1	CT PET Tax	1,002		
16	m13	Penalties-Ludlowe-Administration	26,908		
16	m13	Misc. Expense-Ludlowe-Administration	1,733		
15	Var	Benefits Associated with Marketing Salary	7,930		
15	Var	Benefits Associated with Admissions Salary Relating to Marketing	10,385		
<b>Total Other A&amp;G Adjustments</b>			\$ 49,744	\$ -	\$ -

**National Health Care Associates, Inc. (CT)  
Disallowance Schedule for Cell Phones  
September 30, 2022**

**Pg. 28b**

	<u>Amount</u>	
Total Cell Phone Expense	4,303	TB Linked
Total Allowable Cost	\$ 2,800	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 2,800	
<b>Disallowed Cell Phone (Page 28, Line 12)</b>	<b><u><u>\$ 1,503</u></u></b>	

Ludlowe Center for Health & Rehab  
 Calculation of Allowable Management Fee  
 September 30, 2022

<u>Description</u>	<u>Amount</u>	
Management fees Charged	721,916	Page 16, Line m12
Accounting Charges	53,070	Page 15, Line 1d
Total Management Fees Per Agreement	<u>774,986</u>	
Patient Days	49,516	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	47,304	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actaul Days)</b>	<b>\$ 16.38</b>	
PPD Allowance Per Client 2021	7.84	
2022 CPI Increase %	<u>1.07</u>	J.01b
PPD Allowance 9/30/2022	<u>8.41</u>	
<b>Amount over (Under)</b>	<b>\$ 7.9692</b>	
Total Days	49,516	Page 8 of C/R
<b>Disallowed Management Fee</b>	<b><u><u>\$ 394,604</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	9/30/2022	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,595,028	1,595,028		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$ 820,726	820,726		
28.			Ambulance/Limousine	\$ 9,697	9,697		
29.			X-rays, etc	\$ 78,966	78,966		
30.			Laboratory	\$ 204,822	204,822		
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$ 5,885	5,885		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 176,366	176,366		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 2,039	2,039		
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	\$ 7,275	7,275		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<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>				<b>\$ 2,900,804</b>	<b>2,900,804</b>		

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

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	Supplies-Ludlowe-Rehab Tpy and Ancllry	\$ 850		
20	5l	IV Thy Supplies-Ludlowe-Rehab Tpy and Ancllry	14,663		
20	5l	Rental Expenses-Ludlowe-Respiratory	113		
20	5l	Equip Rental-Ludlowe-Rehab Tpy and Ancllry	13,046		
20	5l	Equip Rental-Ludlowe-Respiratory	34,082		
20	5l	Equip Rental-Ludlowe-Nursing	33,620		
20	5l	Minor Equip-Ludlowe-Nursing	15,184		
20	5i	Cable Television Disallowance (See Attached)	12,938		
20	5c	Med B Nursing Supplies	51,870		
<b>Total Other Ancillary Costs</b>			<b>\$ 176,366</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Non Allowable Movable Equipment Depreciation	\$ 2,039		
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ 2,039</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

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

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Donation Revenue	\$ 25		
30	IV 8	Refunds / Rebates	1,835		
30	IV 8	Medical Records Rev	4,667		
30	IV 8	Miscellaneous Rev	748		
<b>Total Other Adjustments</b>			\$ 7,275	\$ -	\$ -

Schedule of Other - Direct Adjustments

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

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)  
Cable TV Disallowance  
September 30, 2022

Pg. 29b

Total Cable TV Expense	20,138	TB Linked
Total Monthly Fee Allowed	\$ 600	
Total Months	12	
Total Allowable Expense	<u>\$ 7,200</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 7,200	
<b>Disallowed Expense</b>	<b><u>\$ 12,938</u></b>	<b>{a}</b>

**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 & Rehabilitati		2323		9/30/2022		30   37	
Item				Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1.	a.	Medicaid Residents (CT only)	\$	13,153,545	13,153,545		
	b.	Medicaid Room and Board Contractual Allowance **	\$	(4,549,030)	(4,549,030)		
2.	a.	Medicaid (All other states)	\$				
	b.	Other States Room and Board Contractual Allowance **	\$				
3.	a.	Medicare Residents (all inclusive)	\$	5,324,737	5,324,737		
	b.	Medicare Room and Board Contractual Allowance **	\$	(4,588,847)	(4,588,847)		
4.	a.	Private-Pay Residents and Other	\$	8,137,425	8,137,425		
	b.	Private-Pay Room and Board Contractual Allowance **	\$	(2,203,972)	(2,203,972)		
<b>II. Other Resident Revenue</b>							
1.	a.	Prescription Drugs - Medicare	\$	719,753	719,753		
	b.	Prescription Drugs - Medicare Contractual Allowance **	\$	(854,582)	(854,582)		
	c.	Prescription Drugs - Non-Medicare	\$	711,119	711,119		
	d.	Prescription Drugs - Non-Medicare Contractual Allowance **	\$	(775,120)	(775,120)		
2.	a.	Medical Supplies - Medicare	\$	4,480	4,480		
	b.	Medical Supplies - Medicare Contractual Allowance **	\$	(4,480)	(4,480)		
	c.	Medical Supplies - Non-Medicare	\$				
	d.	Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3.	a.	Physical Therapy - Medicare	\$	600,070	600,070		
	b.	Physical Therapy - Medicare Contractual Allowance **	\$	446,117	446,117		
	c.	Physical Therapy - Non-Medicare	\$	47,223	47,223		
	d.	Physical Therapy - Non-Medicare Contractual Allowance **	\$	125,707	125,707		
4.	a.	Speech Therapy - Medicare	\$	128,566	128,566		
	b.	Speech Therapy - Medicare Contractual Allowance **	\$	334,750	334,750		
	c.	Speech Therapy - Non-Medicare	\$	121,419	121,419		
	d.	Speech Therapy - Non-Medicare Contractual Allowance **	\$	(42,324)	(42,324)		
5.	a.	Occupational Therapy - Medicare	\$	621,788	621,788		
	b.	Occupational Therapy - Medicare Contractual Allowance **	\$	343,709	343,709		
	c.	Occupational Therapy - Non-Medicare	\$	554,095	554,095		
	d.	Occupational Therapy - Non-Medicare Contractual Allowance **	\$	(413,118)	(413,118)		
6.	a.	Other (Specify) - Medicare	\$	4,013,362	4,013,362		
	b.	Other (Specify) - Non-Medicare	\$	754,081	754,081		
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>				\$	22,710,473	22,710,473	
<b>IV. Other Revenue*</b>							
1.	Meals sold to guests, employees & others			\$			
2.	Rental of rooms to non-residents			\$			
3.	Telephone			\$			
4.	Rental of Television and Cable Services			\$			
5.	Interest Income (Specify)			\$	1,317	1,317	
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (Specify)			\$	119,891	119,891	
<b>V. Total Other Revenue (1 thru 8)</b>				\$	121,208	121,208	
<b>VI. Total All Revenue (III +V)</b>				\$	22,831,681	22,831,681	

\* 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 11 6a	Medicare A NTA Contra-Ludlowe	\$ 1,418,586		
30 11 6a	Medicare A Nsnr Comp Contra-Ludlowe	2,220,096		
30 11 6a	Medicare Pt A IV Therapy-Ludlowe	134,828		
30 11 6a	Medicare Pt A Lab-Ludlowe	147,628		
30 11 6a	Medicare Pt A X-Ludlowe	90,377		
30 11 6a	Medicare Pt B Flu/Pneumonia-Ludlowe	1,895		
30 11 6a	Medicare Part B Telehealthfield-Ludlowe	210		
30 11 6a	Medicare Pt B Prior Period-Ludlowe	(258)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 4,013,362</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 11 6b	Hospice Lab-Ludlowe	\$ 72		
30 11 6b	Medicaid Lab-Ludlowe	5,062		
30 11 6b	Medicaid X-Ludlowe	121		
30 11 6b	Private Chargeable Med Supp-Ludlowe	1,241		
30 11 6b	Private Lab-Ludlowe	1,210		
30 11 6b	Private X-Ludlowe	142		
30 11 6b	Private Flu/Pneumonia-Ludlowe	137		
30 11 6b	Comm Ins IV Therapy-Ludlowe	25,047		
30 11 6b	Comm Ins Lab-Ludlowe	5,523		
30 11 6b	Comm Ins X-Ludlowe	4,443		
30 11 6b	Med Medicare NTA Contra-Ludlowe	188,320		
30 11 6b	Med Medicare Nsnr Comp Contra-Ludlowe	284,881		
30 11 6b	Med Medicare Chargeable Medical Supplies-Ludlowe	4,689		
30 11 6b	Med Medicare Chargeable Med Supp Contra-Ludlowe	(4,689)		
30 11 6b	Med Medicare IV Therapy-Ludlowe	70,233		
30 11 6b	Med Medicare Lab-Ludlowe	110,840		
30 11 6b	Med Medicare Specialty Beds-Ludlowe	43		
30 11 6b	Med Medicare X-Ludlowe	62,292		
30 11 6b	Med Medicare Flu/Pneumonia-Ludlowe	2,362		
30 11 6b	Med Medicare Prior Period-Ludlowe	(7,888)		
<b>Total Other Resident Revenue</b>		<b>\$ 754,081</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 1V 5	Interest on Money Market Account	943,965	\$ 83		
30 1V 5	Interest on Managed Care Payments	N/A	\$ 1,234		
<b>Total Interest Income</b>			<b>\$ 1,317</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 1V 8	Donation Revenue (Disallowed on Pg 29a)	\$ 25		
30 1V 8	Refunds / Rebates (\$1,835 Disallowed on Pg 29a)	24,663		
30 1V 8	Medical Records Rev (Disallowed on Pg 29a)	4,667		
30 1V 8	Stimulus Rev	85,725		
30 1V 8	Miscellaneous Rev (Disallowed on Pg 29a)	748		
30 1V 8	Reversal of Prior Period Expenses (No CY Expense)	4,063		
<b>Total Other Revenue</b>		<b>\$ 119,891</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	9/30/2022	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	1,229,426
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,622,222
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	55,980
5. Prepaid Expenses			\$	104,790
a. _____				
b. _____				
c. _____				
d. See Schedule		104,790		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	54,934
CT PET Deferred Tax-Ludlowe		54,934		
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	4,067,352
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>579,353</u>		\$	233,239
	Accum. Depreciation <u>346,114</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,846,162</u>		\$	376,005
	Accum. Depreciation <u>1,470,157</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	93,268
Construction in Progress		93,266		
See Schedule		2		
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	702,512

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Workers Comp-Liabilities	\$ 25,912
31	A5	Prepaid Gen. Ins-Liabilities	40,263
31	A5	Prepaid Expense Other-Liabilities	18,739
31	A5	Prepaid Personal Property Taxes-Liabilities	3,462
31	A5	Prepaid Mgmt Assoc-Liabilities	16,414
<b>Total Prepaid Expenses</b>			<b>\$ 104,790</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	
31	B9	Rounding	\$ 2
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 2</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	
33	A12	Losses and Exchange-Liabilities	\$ 45
33	A12	Unclaimed ADP checks-Liabilities	10,292
33	A12	Due to Realty-Liabilities	182,182
33	A12	Due to HMR-Liabilities	25,177
33	A12	Patients Fund-Liabilities	53,424
33	A12	Accrued Expenses-Liabilities	218,799
33	A12	Accrued Pension-Liabilities	273,768
33	A12	Accrued Worker's Comp-Liabilities	79,502
33	A12	GT/PE/Tax Accrued Expense-Liabilities	26,784
33	A12	Due to Aging in Amer-Liabilities	25,060
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 895,013</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>



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

Name of Facility Ludlowe Center for Health & Rehabil	License No. 2323	Report for Year Ended 9/30/2022	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	4,769,864
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 6,053,982	Net
			\$	6,691,244
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	6,691,244
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> )			\$	2,485,808
Name and Address		Amount	Loan Date	
Due from Related		2,485,808		
7. Other Assets ( <i>itemize</i> )			\$	
See Schedule				
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	2,485,808
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	13,946,916

\* 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, I		2323	9/30/2022	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	630,578
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	22,323
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation	22,323			
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	564,595
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> )				\$	895,033
_____					
_____					
See Schedule				895,033	
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,112,529</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 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,112,529	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	34,565
Name of Lender	Purpose	Amount	Date Due		
	Equipment Obligation	34,565			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	248,748
Name and Address of Lender	Amount	Loan Date			
Due to Related LT	248,748				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	(10,877)
Due to Medicaid		(10,877)			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	272,436
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	2,384,965

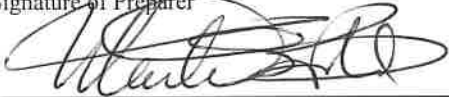
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabil	2323	9/30/2022	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			\$	6,691,244
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			\$	6,691,244
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	3,319,640
6. Gain or Loss for Period			\$	1,551,067
	10/1/2021	thru	9/30/2022	
7. Total Net Worth			\$	4,870,707
<b>C. Total Reserves and Net Worth</b>			\$	11,561,951
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	13,946,916

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation	2323	9/30/2022	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	3,569,640
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	22,831,681
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	21,280,614
D. Net Income or Deficit			\$	1,551,067
E. Balance			\$	5,120,707
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses per Page 27			\$21,917,875	
F/S vs C/R Depreciation			(637,261)	
Total Expenses per FS			\$21,280,614	
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
2. Other Withdrawings <i>(Specify)</i>			\$	250,000
Purpose		Amount		
Partner Drawings		250,000		
3. Total Deductions			\$	250,000
H. <b>Balance at End of Period</b>			\$	4,870,707
				09/30/22

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

Name of Facility Ludlowe Center for Health &	License No. 2323	Report for Year Ended 9/30/2022	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 PRINCIPAL	Date Signed 2/9/23		
Printed Name of Preparer Matthew S. Bovolack				
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				