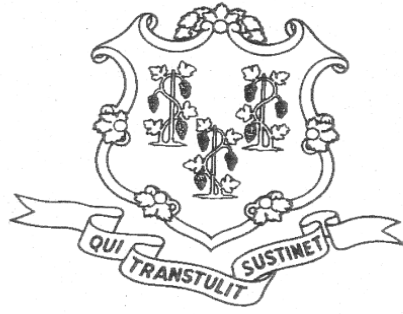


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2323	(Specify)	(Specify)	Medicare Provider 07-5330
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Medicaid Provider Numbers:	CCNH / RHNS 6080	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Ludlow Center for Health and Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Ludlow Center for Health and Rehabilitation, LLC [facility name], for the cost report period beginning 10/01/2022 and ending 09/30/2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

Signed (Administrator) <i>Patricia Page</i>		Date 2/12/24	Signed (Owner) <i>[Signature]</i>		Date 2/12/24
Printed Name (Administrator) Patricia Page			Printed Name (Owner) Marvin J. Ostreicher		
Subscribed and Sworn to before me:	State of NY	Date 2/12/24	Signed (Notary Public) <i>Marie T. Mueller</i>	Comm. Expires 5/10/26	
Address of Notary Public 2845 Davis St Oceanside NY 11572					

(Notary Seal)

MARIE T. MUELLER
 NOTARY PUBLIC, STATE OF NEW YORK
 Registration No. 01MU6221801
 Qualified in Nassau County
 Commission Expires 05/10/2026

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 118 Jefferson Street, Fairfield, CT 06825				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/10/2024		
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-372-4501		Report for Year Ended 9/30/2023	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 / RHNS 2323	(Specify)	(Specify)	Medicare Provider No. 07-5330
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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				
Administrator				
Name of Administrator Patricia Page		Nursing Home Administrator's License No.:	1970	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Partners/Members

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323	Report for Year Ended 9/30/2023	Page 3	of 37
Legal Name of Partnership/LLC Ludlowe Center for Health & Rehabilitation, LLC		Business Address 118 Jefferson Street, Fairfield, CT 06825		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
Marvin Ostreicher	184 Wildacre Avenue, Lawrence, NY 11559	Managing Member		0.87	
Barry Bokow	722 Almond Road, Far Rockaway, NY 11691	Member		0.06	
Ira Geffner	253 Woodward Avenue, Staten Island, NY 10314	Member		0.05	
Benjamin Goodman	523 Jarvis Avenue, Far Rockaway, NY 11691	Member		0.02	

General Information and Questionnaire Corporate Owners

Name of Facility Ludlowe Center for Health & Rehabilitation, I	License No. 2323	Report for Year Ended 9/30/2023	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 Related Parties*

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2023	Page 4	of 37				
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>								
<p>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:</p>								
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	1,294,117	1,249,389
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	27 / 12D	2,588	2,588
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	16 / M12	4,951	4,951
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	16 / M12	788,967	788,967
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	15 / 1A5	1,437,120	1,437,120
NOA Diagnostics	6851 Jericho Tpke, Suite 150, Syosett, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	20 / 6f	58,541	58,541
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Banking Transactions	16 / m13	33,680	33,680
PROCARE LTC PHARMACY OF CT	1492 Highland Ave Cheshire CT 06410	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Var / Var	948,447	880,965
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Var / Var	6,111,626	6,111,626

* 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 9/30/2023		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	2,130,261	2,130,261***
Ludlowe Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Real Estate Taxes	22 / 10b	182,740	182,740
Ludlowe Realty, LLC	118 Jefferson St, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	Property Insurance	27 / 14a	30,756	30,756
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent	16 / M12	1,343	1,343
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent	16 / M12	17,877	17,877
Preferred Professional Services	850 Silas Deane Highway, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	RN/LPN/CAN Agency	13 / Various	70,293	70,293
Cambridge Manor of Fairfield, LLC	2428 Easton Turnpike, Fairfield CT, 06825	<input type="radio"/>	<input checked="" type="radio"/>	0%	SHARED EMPLOYEE ADMIN	Various	9,162	9,162
Various Intercompany Due to / From	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to/from Related / Realty	32 / D6	3,299,944	3,299,944
Various Intercompany Due to / From	Various	<input type="radio"/>	<input checked="" type="radio"/>	0%	Due to/from Related / Realty	34 / B3	369,250	369,250

* 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, LLC	License No. 2323	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Ludlowe Center for Health & Rehabi	License No. 2323	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		80,757		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility Ludlowe Center for H	License No. 2323	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323		Report for Year Ended 9/30/2023				Page 8	of 37		
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30			
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(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	140	140			140	140						
B. As of midnight of THIS report period	130	130							130	130		
3. Total Number of Days Care Provided During Period												
A. Medicare	10,716	10,716			8,212	8,212			2,504	2,504		
B. Medicaid (Conn.)	26,724	26,724			20,207	20,207			6,517	6,517		
C. Medicaid (other states)												
D. Private Pay	5,022	5,022			3,414	3,414			1,608	1,608		
E. State SSI for RCH												
F. Other (Specify) Managed Care / Other Insurance	7,830	7,830			5,872	5,872			1,958	1,958		
G. Total Care Days During Period (3A thru F)	50,292	50,292			37,705	37,705			12,587	12,587		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	302	302			252	252			50	50		
B. Other Bed Reserve Days	3	3			2	2			1	1		
5. Total Resident Days (3G + 4A + 4B)	50,597	50,597			37,959	37,959			12,638	12,638		

Schedule of Resident Statistics (Cont'd)

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
N/A													
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH / RHNS	(Specify)	(Specify)	
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	24	60		46									
Per Diem Rate													
a. One bed rm.	Various	372.59		585.00									
b. Two bed rms.	Various	372.59		570.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					704	704							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					155	155							
2. Restorative Treatments													
C. Other					20,922	20,922							
D. Total Physical Therapy Treatments					21,781	21,781							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					279	279							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					31	31							
2. Restorative Treatments													
C. Other					1,641	1,641							
D. Total Speech Therapy Treatments					1,951	1,951							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					794	794							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					197	197							
2. Restorative Treatments													
C. Other					23,270	23,270							
D. Total Occupational Therapy Treatments					24,261	24,261							

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2023	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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	31,286		65						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	213,846		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	386,090		13,737						
5. Dietary Service									
a. Head Dietitian	92,927		2,032						
b. Food Service Supervisor	85,366		2,046						
c. Dietary Workers	556,236		25,087						
6. Housekeeping Service									
a. Head Housekeeper	133,679		4,287						
b. Other Housekeeping Workers	464,107		24,578						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	92,525		2,056						
b. Other Maintenance Workers	66,211		2,151						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	46,099		2,428						
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	300,770		4,120						
b. RN									
1. Direct Care	1,098,071		22,356						
2. Administrative**	470,473		11,449						
c. LPN									
1. Direct Care	2,446,550		63,200						
2. Administrative**	92,450		2,106						
d. Aides and Attendants	2,725,135		122,565						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	173,843		7,425						
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	287,542		7,495						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	362,661	(97,032)	8,497						
<i>A-13. Total Salary Expenditures</i>	10,125,867	(97,032)	329,760						

* 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 in the Adjustment column.

**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	9/30/2023			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)	(Specify)							
Section I - Operators/Owners										
Marvin J. Ostreicher	31,286			Non Discriminatory	Supervises operations, deals with DNS & other	65	A1	See Attached		
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

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

	TOTAL	BEDS	Allocated Benefits	Total w/ Bnft
Augusta	44.50	72	8.64	53.14
Belair	45.25	102	12.24	57.49
Bethel	40.75	161	19.31	60.06
Bloomfield	43.50	120	14.39	57.89
Brattleboro	45.50	80	9.60	55.10
Brentwood	40.50	78	9.36	49.86
Brewer	43.50	111	13.31	56.81
Bristol	45.00	132	15.83	60.83
Cambridge	41.75	160	19.19	60.94
Catskill	40.50	136	16.31	56.81
Colony	9.75	92	11.04	20.79
Country	10.50	111	13.31	23.81
Dover	47.75	112	13.43	61.18
Eastside	45.75	69	8.28	54.03
Eliot	11.00	114	13.67	24.67
Glen Falls	45.75	120	14.39	60.14
Hebrew Home	61.50	257	30.83	92.33
Huntington	44.50	320	38.38	82.88
Kennebunk	48.50	78	9.36	57.86
Ludlowe	47.50	144	17.27	64.77
Maple View	47.75	120	14.39	62.14
Marlborough	48.50	120	14.39	62.89
Maywood	0.00	120	14.39	14.39
Milford	46.25	120	14.39	60.64
Newton Wellseley	13.75	110	13.19	26.94
Norway	48.25	70	8.40	56.65
Poughkeepsie	51.50	200	23.99	75.49
Regency	45.50	130	15.59	61.09
Reservoir	49.75	144	17.27	67.02
Riverside	47.25	345	41.38	88.63
Rutland	51.25	125	14.99	66.24
Sachem	10.75	111	13.31	24.06
Sands Point	27.50	180	21.59	49.09
Utica	48.50	117	14.03	62.53
Village Crest	46.50	95	11.40	57.90
Water's Edge	47.25	150	17.99	65.24
Westgate	37.75	104	12.48	50.23
Winship	47.00	72	8.64	55.64
Vacation	408.00			
Sick	120.00			
Personal	32.00			
Holiday	40.00			
Total	2118.25	5,002	600	2,118.25

**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		9/30/2023			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)	(Specify)							
Section III - Administrators***										
Patricia Page	213,846			Non Discriminatory	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of					
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	9,216		240						
3. Pharmacist	22,111		388						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	575,291		8,708						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	48,000		202						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	121,639	(121,639)	96						
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	98,253		1,530						
b. Other									
10. Occupational Therapist									
a. Resident Care	624,946	(624,946)	8,785						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	68,082		674						
2. Administrative***									
b. LPN									
1. Direct Care	46,568		569						
2. Administrative***									
c. Aides	87,663		1,550						
d. Other									
12. Other (Specify) See Attached Schedule	48,932	(34,452)	391						
B-13 Total Fees Paid in Lieu of Salaries	1,750,701	(781,037)	23,133						

* 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 in the Adjustment column.

*** 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 9/30/2023	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 / Consult rehab / IV Nursing	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Preferred Therapy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
Sekerck, Richard J, MD, 24 Braceloch way, Monroe, CT 06468	Medical Director / Phycsian Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
GOLDFARB, GEORGE MD, N/A	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
TRISTINE EDWARD M., N/A	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	RN / LPN Agency / MDS Coordinator	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
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		
INTELYCARE INC PO BOX 200413 PITTSBURGH PA 15262	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		
Cambridge Manor 2428 Easton Turnpike, Fairfield, CT 06825	Shared EE Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership		
YALE MEDICINE	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
DR. MARK WILCHINSKY	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
POST ACUTE CARDIOLOGY CARE LLC	Physician Fees (Resident Care)	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* 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	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 337,317	337,317						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 69,687	70,577	(890)					
4. Social Security (F.I.C.A.)	\$ 737,885	747,306	(9,421)					
5. Health Insurance	\$ 1,419,003	1,437,120	(18,117)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 702,346	702,346						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 4,573	4,573						
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	236,946	(236,946)					
d. Accounting and Auditing	\$ 33,570	33,570						
e. Legal (Services should be fully described on Page 15b)	\$ 9,070	52,054	(42,984)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 54,413	54,413						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 37,657	37,657						
2. Cellular Phones	\$ 1,361	1,361						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 250	139,100	(138,850)					
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$	54,934	(54,934)					
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 683,902	683,902						
Subtotal	\$ 4,091,035	4,593,176	(502,141)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Background Check-Ludlowe-Administration	\$ 4,573					
Total	\$ 4,573	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Ludlowe Center for Health & Reha	License No. 2323	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1	Compilation, preparation of Medicare and Medicaid cost reports and YE tax services	\$	33,570
2		\$	
3		\$	
4		\$	
			Charge for Services Provided
			\$ 33,570

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

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Rogin Nassau 2 GOLDMAN GRUDER & WOOD 3 Various Conservatorship / Constable Fees 4 5	Telephone Number 860-256-6300 203-899-8900 N/A
---	---

Address (*No. & Street, City, State, Zip Code*)
 1 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460
 2 200 CONNECTICUT AVENUE NORWALK CT 06854
 3 N/A
 4
 5

Services Provided by This Firm (*describe fully*)

1	Professional Services Review Financial Reports, Cost Report, Census	\$	9,070
2	Collections (Disallowed)	\$	42,218
3	Conservator / Constable Fees (Disallowed)	\$	766
4		\$	
5		\$	
			Charge for Services Provided
			\$ 52,054

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

Respiratory Therapist Benefits Disallowance

Respiratory Therapy Salaries	30,625	Page 10
Total Salaries	<u>10,125,867</u>	TB Linked
Percent to Total Salaries	0.30%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	2,255,003	TB Linked
Total Benefits Disallowed on Pg 15	6,820	Page 15 attachment

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	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:			4,091,035	4,593,176	(502,141)			
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 10,757	10,757						
3. Gifts to Staff and Residents	\$	34,829	(34,829)					
4. Employee Travel	\$ 6,646	6,646						
5. Education Expenses Related to Seminars and Conventions	\$ 1,586	1,586						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$							
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	35,379	(35,379)					
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 5,253	5,253						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 9,083	9,083						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	765	(765)					
9. Subscriptions	\$ 7,523	7,523						
10. Contributions*** See Attached Schedule	\$	300	(300)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 168,668	168,668						
12. Administrative Management Services**	\$ 388,836	813,139	(424,303)					
13. Other (Specify) See Attached Schedule	\$ 8,171	78,032	(69,861)					
C-14 Total Administrative & General Expenditures	\$ 4,697,558	5,765,136	(1,067,578)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Marketing Supplies	\$ 12,313	\$ (12,313)				
Promotional Advertising	23,066	(23,066)				
Total Other Advertising	\$ 35,379	\$ (35,379)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
CAHCF Dues	\$ 7,683					
AAPACN Dues	1,400					
Total Dues	\$ 9,083	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Donations	\$ 300	\$ (300)				
Total Contributions	\$ 300	\$ (300)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Reversal of Employee Retention Tax Credit	\$ 17,088	\$ (17,088)				
Licenses and Permits	5,048					
Bank Charges	49,221					
Hotel Expense	910	(910)				
Misc. Expense	5,765	(5,765)				
Misc Revenue Adjustment		(41,598)				
Rebate Revenue Adjustment		(2,536)				
Medical Record Revenue Adjustment		(1,964)				
Total Other Administrative and General	\$ 78,032	\$ (69,861)	\$ -	\$ -	\$ -	\$ -

**Ludlowe Center for Health & Rehab
 Calculation of Allowable Management Fee
 September 30, 2023**

<u>Description</u>	<u>Amount</u>	
Management fees Charged	813,139	Page 16, Line m12
Accounting Charges	33,570	Page 15, Line 1d
Total Management Fees Per Agreement	<u>846,709</u>	
Patient Days	50,597	Page 8 of C/R
Imputed Days - 90% Occupancy (365/365 Days)	47,304	Calculation
Amount Per Patient Day (Greater of 90% or Actaul Days)	\$ 16.73	
PPD Allowance Per Client 2022	7.92	
2022 CPI Increase %	<u>1.05</u>	J.01b
PPD Allowance 9/30/2022	<u>8.35</u>	
Amount over (Under)	\$ 8.3859	
Total Days	50,597	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 424,303</u></u>	

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitatio	2323	9/30/2023	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	813,139	Shared Expenses	Page 16 / Line m11 & m	

*** 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	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 547,352	547,352					
2. Non-Food Supplies	\$ 60,540	60,540					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 17,580	17,580					
c. Other (Specify) _____ Other Dietary Supplies / Equipment Rentals	\$ 2,454	2,454					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 627,926	627,926					
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)	(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	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
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. \$	1,229	1,229				
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)		\$	185,023	185,023				
c. Other (Specify) Other Laundry Supplies / Diapers		\$	64,074	64,074				
3D. Total Laundry Expenditures (3a + b + c)		\$	250,326	250,326				
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, LL		2323	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping	Sq. Ft. Serviced by Personnel						
a.	In-House Care	Amt.	\$ 62,756	62,756				
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)							
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel						
		Amt.	\$ 4,042	4,042				
	C. Other (<i>Specify</i>)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	66,798	66,798				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
1.	Own Pharmacy	\$	874,916	(874,916)				
2.	Purchased from	\$						
b.	Medicine Cabinet Drugs	\$	36,658	36,658				
c.	Medical and Therapeutic Supplies	\$	217,889	240,732	(22,843)			
d.	Ambulance/Limousine***	\$		1,513	(1,513)			
e.	Oxygen							
1.	For Emergency Use	\$						
2.	Other***	\$		16,977	(16,977)			
f.	X-rays and Related Radiological Procedures***	\$		59,433	(59,433)			
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$		138,041	(138,041)			
i.	Recreation	\$	14,926	14,926				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	18,900	(11,700)			
m.	Other (Specify)**** See Attached Schedule	\$	42,782	105,547	(62,765)			
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	319,455	1,507,643	(1,188,188)			

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2023

Pg. 20a

Total Cable TV Expense	18,900	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	365	
Partial Year Allowable %	<u>100.00%</u>	
Revised Allowable Cost	\$ 7,200	
Disallowed Expense	<u><u>\$ 11,700</u></u>	{a}

Tickmark
{a}

Ties to page 20

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323		Report for Year Ended 9/30/2023				Page of 21 37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
Unitex Textile Rental	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	144,936			19	3b
Med Apparel	Parkway, Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry/Linen	40,087			19	3b
ADM Environmental Group, LLC	1370 Coney Island Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Trash Removal	43,789			22	6f
Milford Quality Landscaping	PO Box 329, Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	25,012			22	6f
Agnello Landscaping	400 Flint Street Bridgeport, CT 06606	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	20,255			22	6f
Fire Protection Testing	1701 Highland Ave. Chesire, CT 06410	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Fire Alarm	12,699			22	6f
Emcore Services	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	52,239			22	6f
TPC Associates	261 Pepe's Farm Rd Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical	10,909			22	6f
ADP Philadelphia	PA 19170-0372	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	27,210			16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance Systems	49,209			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	13,151			16	m11
Kinsley Group	P.O. Box 986500 Boston, MA 02298	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	12,664			18	2b
Iron Mountain	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	12,594			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended					Page	of
Ludlowe Center for Health & Rehabilitation, LL	2323	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$ 44,138	44,138						
c. Light & Power	\$ 181,138	181,138						
d. Water	\$ 35,338	35,338						
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$ 49,309	49,309						
f. Other <i>(itemize)</i> See Attached Schedule	\$ 277,152	277,152						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 587,075	587,075						
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	\$ 87,030	88,974	(1,944)					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 724,291	726,235	(1,944)					
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 39,964	39,964						
d. Other <i>(Specify)</i>	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 39,964	39,964						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,130,261	2,130,261						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 182,740	182,740						
c. Personal property taxes	\$ 14,017	14,017						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 3,091,273	3,093,217	(1,944)					

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

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		9/30/2023			22b	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	1,547		1,547
Wescom Solutions (PCC), PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	42,521		42,521
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/01/19	Ongoing	4,011		4,011
PITNEY BOWES GLOBAL F P.O.Box 3711887 Pittsburgh PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Postage	10/01/20	Ongoing	1,230		1,230
	<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"/>						
							Total ***	49,309

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.

Depreciation Schedule

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323		Report for Year Ended 9/30/2023			Page 23	of 37			
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals				
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period	12,745,226		12,745,226	6,053,982	S/L	Various	637,261					
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal								637,261				
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
		Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year							
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period				Var	Var	1,846,162		1,846,162	1,470,157	S/L	Various	83,941
b. Disposals (attach schedule)												
Acquired during this report period (attach schedule):												
c. Administrative				Var	Var	33,262		33,262		S/L	Various	3,008
d. Standard Resident				Var	Var	13,805		13,805		S/L	Various	2,025
e. Specialized Resident												
Total Acquired during this report period						47,067		47,067				5,033
D-3. Subtotal												88,974
E. Total Depreciation												726,235

Schedule of Land Improvements Acquired during this report period

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

*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
Additions:				
Total additions for Building Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*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			
Additions:					
11/30/2022	BP Monitor	Standard Resident	2,101	6	321
11/30/2022	Burnisher-High Speed	Administrative	1,418	15	87
12/31/2022	Qty4-Touchless & Thermal Clock	Standard Resident	10,061	5	1,677
2/28/2023	Dell Desktop	Administrative	1,362	3	303
2/28/2023	Qty2- iPad	Administrative	1,933	3	429
3/31/2023	Qty4-Chromebook	Administrative	2,730	3	531
3/31/2023	Dell Desktop	Administrative	1,372	3	267
4/30/2023	Dell Laptop	Administrative	1,511	3	252
5/31/2023	Dell laptop	Administrative	1,850	3	257
5/31/2023	Dry Pendant sprinklers	Administrative	2,045	5	170
6/30/2023	Condenser Fan motor & blade	Administrative	3,722	5	248
6/30/2023	Dell Laptop	Administrative	1,243	3	138
7/31/2023	Dell Laptop	Administrative	1,541	3	129
7/31/2023	Dell Laptop	Administrative	1,245	3	104
9/30/2023	Culinary Depot	Administrative	11,291	10	94
9/30/2023	Mattress	Standard Resident	1,643	5	27
Total additions for Movable Equipment			\$ 47,067		\$ 5,033 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*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
10/31/2022	Replace-Blower Motor AC	\$ 2,368	10	\$ 237
12/31/2022	Ignition Control/Pilot Burner	2,126	10	213
3/31/2023	Replace Windows-Resident Rooms	2,200	10	128
3/31/2023	Replace Windows-Resident Rooms	2,275	10	133
3/31/2023	Install Block Heater Pump	4,994	10	291
4/30/2023	Chilled Water Loop Repair	14,185	25	284
5/31/2023	Insulated Units Furnish	2,275	10	95
10/31/2022	Computer Equipment	60,030	5	12,006
Total additions for Leasehold Improvement		\$ 90,452		\$ 13,387 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Ludlowe Center for Health & Rehabilitation, LLC			2323		9/30/2023			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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	579,353	346,114	S/L	Various	26,577	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	90,452		S/L	Various	13,387	
C-4. Subtotal									39,964
D. Total Amortization									39,964

* 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	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
LEASEHOLD IMPROVEMENTS										
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	365,397	8,287	325,695	5,815	331,510	33,887
2019 Additions										
LI	Heat exchanger	12/31/2018	S/L	10	4,479	448	1,792	448	2,240	2,239
LI	Telephone System	7/31/2019	S/L	10	5,780	578	2,312	578	2,890	2,890
LI	Fan & Alternator Belt	9/30/2019	S/L	10	4,784	478	1,912	478	2,390	2,394
2020 Additions										
LI	Replacement windows	11/30/2019	S/L	10	4,196	420	1,260	420	1,680	2,516
LI	3rd Floor Windows	2/29/2020	S/L	15	7,410	494	1,482	494	1,976	5,434
LI	Dark Bronze Glass Door	2/29/2020	S/L	15	1,623	108	324	108	432	1,191
LI	Water Pump	5/31/2020	S/L	10	14,398	1,440	4,320	1,440	5,760	8,638
2021 Additions										
LI	Fire Alarm Replacement	4/30/2021	S/L	10	8,721	872	1,308	872	2,180	6,541
LI	Replace fogged windows	8/31/2021	S/L	10	4,635	464	541	464	1,005	3,630
2022 Additions										
LI	Window panel replacement	11/30/2021	S/L	10	5,383	448	448	538	986	4,397
LI	HVAC	1/31/2022	S/L	15	10,000	445	445	667	1,112	8,888
LI	New Door-Basement Stor. Room	3/31/2022	S/L	10	2,098	105	105	210	315	1,783
LI	Hot Water Heater	5/31/2022	S/L	10	90,808	3,027	3,027	9,081	12,108	78,700
LI	Door Operator-Upgrade	6/30/2022	S/L	10	40,119	1,003	1,003	4,012	5,015	35,104
LI	4th FL- Glass Panels Replacemt	6/30/2022	S/L	10	3,640	91	91	364	455	3,185
LI	Replace EMC Motor 3rd FL	8/31/2022	S/L	10	1,585	13	13	158	171	1,413
LI	RTU-1 Upper Roof Repair	8/31/2022	S/L	10	1,159	10	10	116	126	1,034
LI	Replace EMC Motor AC- 1st FL	9/30/2022	S/L	10	3,137	26	26	314	340	2,797
2023 Additions										
LI	Replace-Blower Motor AC	10/31/2022	S/L	10	2,368	-	-	237	237	2,131
LI	Ignition Control/Pilot Burner	12/31/2022	S/L	10	2,126	-	-	213	213	1,913
LI	Replace Windows-Resident Rooms	3/31/2023	S/L	10	2,200	-	-	128	128	2,072
LI	Replace Windows-Resident Rooms	3/31/2023	S/L	10	2,275	-	-	133	133	2,142
LI	Install Block Heater Pump	3/31/2023	S/L	10	4,994	-	-	291	291	4,703
LI	Chilled Water Loop Repair	4/30/2023	S/L	25	14,185	-	-	284	284	13,901
LI	Insulated Units Furnish	5/31/2023	S/L	10	2,275	-	-	95	95	2,180
LI	Computer Equipment	10/31/2022	S/L	5	60,030	-	-	12,006	12,006	48,024
TOTAL LEASEHOLD IMPROVEMENTS					669,805	18,757	346,114	39,964	386,078	283,727

Building Improvements

Bldng Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	12,745,226	637,261	6,053,982	637,261	6,691,243	6,053,983
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**Ludlowe Center for Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
TOTAL Building Improvements					<u>12,745,226</u>	<u>637,261</u>	<u>6,053,982</u>	<u>637,261</u>	<u>6,691,243</u>	<u>6,053,983</u>

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
MOVABLE EQUIPMENT										
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,641,114	70,700	1,386,395	49,371	1,435,766	205,348
2019 Additions										
MME	Ice maker	10/31/2018	S/L	5	2,852	570	2,280	570	2,850	2
MME	Ultrasound bladder scanner	10/31/2018	S/L	5	8,341	1,668	6,672	1,668	8,340	1
MME	Laptop	10/31/2018	S/L	3	1,468	1	1,468	-	1,468	0
MME	Lift	11/30/2018	S/L	10	2,413	241	964	241	1,205	1,208
MME	Room service cart	12/31/2018	S/L	10	1,891	189	756	189	945	946
MME	Intercom station camera	12/31/2018	S/L	5	2,295	459	1,836	459	2,295	(0)
MME	Lift	1/31/2019	S/L	10	1,468	147	588	147	735	733
MME	Dyno APM with LAL	1/31/2019	S/L	5	1,383	277	1,108	275	1,383	(0)
MME	DYNO APM with LAL	1/31/2019	S/L	5	1,383	277	1,108	275	1,383	(0)
MME	Desktop	2/28/2019	S/L	3	772	1	772	257	1,029	(257)
MME	Vital spot monitor	2/28/2019	S/L	5	2,034	407	1,628	406	2,034	(0)
MME	Kangaroo Pump	4/30/2019	S/L	10	1,018	102	408	102	510	508
MME	Food Blender	7/31/2019	S/L	5	1,262	252	1,008	252	1,260	2
MME	SmartTherm Induction Charger	7/31/2019	S/L	5	19,214	3,843	15,372	3,842	19,214	0
MME	GE PTAC 9000 BTU	8/31/2019	S/L	5	692	138	552	138	690	2
MME	Vital Temp Monitor	8/31/2019	S/L	5	2,034	407	1,628	406	2,034	(0)
MME	Laptop	9/30/2019	S/L	3	1,229	-	1,230	-	1,230	(1)
MME	Tablet	9/30/2019	S/L	3	1,127	-	1,128	-	1,128	(1)
2020 Additions										
MME	Delivery Cart	10/31/2019	S/L	10	4,392	439	1,317	439	1,756	2,636
MME	Range	10/31/2019	S/L	10	4,244	424	1,272	424	1,696	2,548
MME	Compact Booster Heater	10/31/2019	S/L	10	2,010	201	603	201	804	1,206
MME	Kitchen Burner	10/31/2019	S/L	5	3,295	659	1,977	659	2,636	659
MME	Pellet Ice Maker	11/30/2019	S/L	10	6,189	619	1,857	619	2,476	3,713
MME	Laptop	11/30/2019	S/L	5	1,659	332	996	332	1,328	331
MME	Extractor	11/30/2019	S/L	15	2,096	140	420	140	560	1,536
MME	Scale/ Lift	12/31/2019	S/L	10	3,220	322	966	322	1,288	1,932
MME	Kangaroo pump	1/31/2020	S/L	10	509	51	153	51	204	305
MME	Desktop	1/31/2020	S/L	5	972	194	582	194	776	196
MME	TLSO	3/31/2020	S/L	5	2,564	513	1,539	513	2,052	512
MME	Room AC	3/31/2020	S/L	5	726	145	435	145	580	146
MME	Laptop	4/30/2020	S/L	5	1,684	337	1,011	337	1,348	336
MME	Desktop	4/30/2020	S/L	5	1,088	218	654	218	872	216
MME	Pellet Ice Maker	5/31/2020	S/L	10	6,074	607	1,821	607	2,428	3,646
MME	Laptop	5/31/2020	S/L	5	1,131	226	678	226	904	227
MME	Commercial Dryer	5/31/2020	S/L	10	757	76	228	76	304	453
MME	Laptop	5/31/2020	S/L	5	1,077	215	645	215	860	217
MME	Reach in Refrigerator	6/30/2020	S/L	10	8,161	816	2,448	816	3,264	4,897
MME	Signa APM with LAL	6/30/2020	S/L	5	1,165	233	699	233	932	233
MME	Laptop	7/31/2020	S/L	5	682	136	408	136	544	138

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

Asset Type	Description	Date In Service	Method	Life	Historical	2022	2022	2023	2023	NBV
					Cost	Deprec.	A/D	Deprec.	A/D	
MME	Digital Chair Scale	7/31/2020	S/L	5	1,288	258	774	258	1,032	256
MME	Desktop	8/31/2020	S/L	5	1,092	218	654	218	872	220
MME	Mixer	8/31/2020	S/L	10	3,413	341	1,023	341	1,364	2,049
MME	Bariatric Chair	9/30/2020	S/L	10	531	53	159	53	212	319
MME	GE AC Unit in room	9/30/2020	S/L	5	692	138	414	138	552	140
2021 Additions										
MME	Color Printer	1/31/2021	S/L	10	1,521	152	266	152	418	1,103
MME	BP Monitor	2/28/2021	S/L	6	2,448	408	680	408	1,088	1,360
MME	Bed prime care model	3/31/2021	S/L	10	1,782	178	282	178	460	1,322
MME	MX95 Security License	7/31/2021	S/L	3	8,083	2,694	3,368	2,694	6,062	2,022
MME	Meat Slicer	8/31/2021	S/L	5	1,681	336	392	336	728	953
MME	Panacea Air Mattress	9/30/2021	S/L	5	2,983	597	647	597	1,244	1,739
MME	Chair Scale	5/31/2021	S/L	10	1,379	138	195	138	333	1,046
MME	Medical bed	5/31/2021	S/L	10	1,532	153	217	153	370	1,162
MME	Wheelchair Scale	5/31/2021	S/L	10	1,328	133	188	133	321	1,007
MME	ELOView Control Adv Mgmt devic	6/30/2021	S/L	3	3,982	1,327	1,769	1,327	3,096	885

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
MME	BP Spot Monitor	6/30/2021	S/L	6	2,100	350	467	350	817	1,283
MME	Laptop	6/30/2021	S/L	5	1,287	257	343	257	600	688
2022 Additions										
MME	Bladder Scanner	10/31/2021	S/L	7	4,324	618	618	618	1,236	3,088
MME	Gate Lock	10/31/2021	S/L	10	4,800	480	480	480	960	3,840
MME	Panacea Mattress	10/31/2021	S/L	7	1,085	155	155	155	310	775
MME	Desktop	10/31/2021	S/L	5	1,196	239	239	239	478	718
MME	Laptop	10/31/2021	S/L	5	1,595	319	319	319	638	957
MME	Laptop	10/31/2021	S/L	5	1,598	320	320	320	640	958
MME	Desktop	10/31/2021	S/L	5	1,025	205	205	205	410	615
MME	Battery charger - generator	11/30/2021	S/L	5	2,837	567	567	567	1,134	1,703
MME	Kiosk & Printer	11/30/2021	S/L	5	1,623	325	325	325	650	973
MME	Desktop	12/31/2021	S/L	5	1,047	209	209	209	418	629
MME	Dell Desktop	1/31/2022	S/L	3	1,049	350	350	350	700	349
MME	Bed- Head & Footboard	1/31/2022	S/L	10	1,745	174	174	174	348	1,397
MME	Qty 4-Panacea Foam Mattress	1/31/2022	S/L	5	1,110	222	222	222	444	666
MME	Dell Laptop	1/31/2022	S/L	3	1,415	472	472	472	944	471
MME	Dell Desktop	1/31/2022	S/L	3	1,058	353	353	353	706	352
MME	Freezer-Walk In	2/28/2022	S/L	15	2,341	156	156	156	312	2,029
MME	Dell Desktop	3/31/2022	S/L	3	1,059	353	353	353	706	353
MME	Dell Laptop	4/30/2022	S/L	3	1,190	397	397	397	794	396
MME	Dell Computer	4/30/2022	S/L	3	1,529	510	510	510	1,020	509
MME	TV Antenna System-50% proposal	4/30/2022	S/L	10	4,786	479	479	479	958	3,828
MME	Qty2-Dell Laptop	5/31/2022	S/L	3	2,378	793	793	793	1,586	792
MME	Whittaker SCT System-Vacuum	5/31/2022	S/L	15	4,575	305	305	305	610	3,965
MME	Dell Laptop	5/31/2022	S/L	3	1,498	499	499	499	998	500
MME	Qty3-Meal Tray Delivery Cart	6/30/2022	S/L	10	9,739	974	974	974	1,948	7,791
MME	Dell Desktop	6/30/2022	S/L	3	1,341	447	447	447	894	447
MME	Dell Desktop	8/31/2022	S/L	3	1,313	438	438	438	876	437
MME	BP Monitor	8/31/2022	S/L	6	2,101	350	350	350	700	1,401
2023 Additions										
MME	BP Monitor	11/30/2022	S/L	6	2,101	-	-	321	321	1,780
MME	Burnisher-High Speed	11/30/2022	S/L	15	1,418	-	-	87	87	1,331
MME	Qty4-Touchless & Thermal Clock	12/31/2022	S/L	5	10,061	-	-	1,677	1,677	8,384
MME	Dell Desktop	2/28/2023	S/L	3	1,362	-	-	303	303	1,060
MME	Qty2- iPad	2/28/2023	S/L	3	1,933	-	-	429	429	1,504
MME	Qty4-Chromebook	3/31/2023	S/L	3	2,730	-	-	531	531	2,199
MME	Dell Desktop	3/31/2023	S/L	3	1,372	-	-	267	267	1,105
MME	Dell Laptop	4/30/2023	S/L	3	1,511	-	-	252	252	1,259
MME	Dell laptop	5/31/2023	S/L	3	1,850	-	-	257	257	1,593
MME	Dry Pendant sprinklers	5/31/2023	S/L	5	2,045	-	-	170	170	1,874
MME	Condenser Fan motor & blade	6/30/2023	S/L	5	3,722	-	-	248	248	3,474
MME	Dell Laptop	6/30/2023	S/L	3	1,243	-	-	138	138	1,105
MME	Dell Laptop	7/31/2023	S/L	3	1,541	-	-	129	129	1,412
MME	Dell Laptop	7/31/2023	S/L	3	1,245	-	-	104	104	1,141
MME	Culinary Depot	9/30/2023	S/L	10	11,291	-	-	94	94	11,197

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
MME	Mattress	9/30/2023	S/L	5	1,643	-	-	27	27	1,616
TOTAL MOVABLE EQUIPMENT					<u>1,893,230</u>	<u>105,022</u>	<u>1,470,157</u>	<u>88,974</u>	<u>1,559,131</u>	<u>334,099</u>
TOTAL ASSETS PER CR SCHEDULE					15,308,260	761,040	7,870,253	766,199	8,636,452	6,671,808
TOTAL ASSETS PER TRIAL BALANCE					2,563,034			128,938	1,945,208	617,826
LESS REALTY ASSETS					(12,745,226)	(637,261)	(6,053,982)	(637,261)	(6,691,243)	(6,053,983)
ROUNDING										(2)
VARIANCE					<u>0</u>	<u>761,040</u>	<u>1,816,271</u>	<u>637,261</u>	<u>1</u>	<u>1</u>

F/S vs C/R NBV - Page 31, Line B9 (1)
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 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
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				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Fixed		
b. Date Mortgage Obtained		05/30/18		
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)		40		
e. Amount of Principal Borrowed		17,369,700		
f. Principal balance outstanding as of 9/30/23		16,019,382		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Ludlowe Center for Health & Rehabil		2323	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Ludlowe Center for Health & Rehabil		2323	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment			\$						
A. Item	Rate	Amount							
Lender									
Address of Lender									
2. Other (Specify)			\$						
A. Item	Rate	Amount							
Lender									
Address of Lender									
B. Item	Rate	Amount							
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest			\$ 2,900	2,900					
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$ 2,900	2,900					
14. Insurance									
a. Insurance on Property (buildings only)			\$ 30,756	30,756					
b. Insurance on Automobiles			\$						
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify) Liability / Crime Insurance			\$ 122,903	122,903					
14d. Total Insurance Expenditures (14a + b + c)			\$ 153,659	153,659					
15. Total All Expenditures (A-13 thru C-14)			\$ 20,795,469	23,931,248	(3,135,779)				

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Ludlowe Center for Health & Rehabilitati	2323	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 13,210,285	13,210,285			
b. Medicaid Room and Board Contractual Allowance **	\$ (4,214,719)	(4,214,719)			
2. a. Medicaid (<i>All other states</i>)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 6,134,570	6,134,570			
b. Medicare Room and Board Contractual Allowance **	\$ (5,312,822)	(5,312,822)			
4. a. Private-Pay Residents and Other	\$ 8,515,095	8,515,095			
b. Private-Pay Room and Board Contractual Allowance **	\$ (2,314,770)	(2,314,770)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 859,173	859,173			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (949,992)	(949,992)			
c. Prescription Drugs - Non-Medicare	\$ 644,584	644,584			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (783,494)	(783,494)			
2. a. Medical Supplies - Medicare	\$ 2,345	2,345			
b. Medical Supplies - Medicare Contractual Allowance **	\$ (2,345)	(2,345)			
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 868,666	868,666			
b. Physical Therapy - Medicare Contractual Allowance **	\$ 295,354	295,354			
c. Physical Therapy - Non-Medicare	\$ 38,701	38,701			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ 205,313	205,313			
4. a. Speech Therapy - Medicare	\$ 206,287	206,287			
b. Speech Therapy - Medicare Contractual Allowance **	\$ 339,066	339,066			
c. Speech Therapy - Non-Medicare	\$ 147,337	147,337			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (2,627)	(2,627)			
5. a. Occupational Therapy - Medicare	\$ 1,015,804	1,015,804			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 73,143	73,143			
c. Occupational Therapy - Non-Medicare	\$ 832,560	832,560			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (603,337)	(603,337)			
6. a. Other (<i>Specify</i>) - Medicare	\$ 4,807,692	4,807,692			
b. Other (<i>Specify</i>) - Non-Medicare	\$ 1,126,142	1,126,142			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 25,138,011	25,138,011			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (<i>Specify</i>)	\$ 27,661	27,661			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 117,301	117,301			
V. Total Other Revenue (1 thru 8)	\$ 144,962	144,962			
VI. Total All Revenue (III+V)	\$ 25,282,973	25,282,973			

* 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)	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Ludlowe	\$ 1,614,793		
30 II 6a	Medicare A Nsng Comp Contra-Ludlowe	2,816,788		
30 II 6a	Medicare Pt A Ambulance-Ludlowe	5,523		
30 II 6a	Medicare Pt A IV Therapy-Ludlowe	90,819		
30 II 6a	Medicare Pt A Lab-Ludlowe	168,857		
30 II 6a	Medicare Pt A X-Ludlowe	82,750		
30 II 6a	Medicare Pt A Settlement-Ludlowe	17,145		
30 II 6a	Medicare Pt B Lab-Ludlowe	4,101		
30 II 6a	Medicare Pt B Flu/Pneumonia-Ludlowe	7,609		
30 II 6a	Medicare Part B Telehealthfield-Ludlowe	90		
30 II 6a	Medicare Pt B Prior Period-Ludlowe	(783)		
Total Other Resident Revenue - Medicare		\$ 4,807,692	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	Hospice Lab-Ludlowe	\$ 819		
30 II 6b	Medicaid Ambulance-Ludlowe	665		
30 II 6b	Medicaid Lab-Ludlowe	9,746		
30 II 6b	Medicaid X-Ludlowe	763		
30 II 6b	Private Lab-Ludlowe	1,745		
30 II 6b	Private Flu/Pneumonia-Ludlowe	183		
30 II 6b	Comm Ins IV Therapy-Ludlowe	16,483		
30 II 6b	Comm Ins Lab-Ludlowe	7,643		
30 II 6b	Comm Ins X-Ludlowe	1,302		
30 II 6b	Mgd Medicare NTA Contra-Ludlowe	335,133		
30 II 6b	Mgd Medicare Nsng Comp Contra-Ludlowe	524,807		
30 II 6b	Mgd Medicare Ambulance-Ludlowe	363		
30 II 6b	Mgd Medicare Chargeable Medical Supplies-Ludlowe	364		
30 II 6b	Mgd Medicare Chargeable Med Supp Contra-Ludlowe	(364)		
30 II 6b	Mgd Medicare IV Therapy-Ludlowe	116,880		
30 II 6b	Mgd Medicare Lab-Ludlowe	92,433		
30 II 6b	Mgd Medicare Specialty Beds-Ludlowe	224		
30 II 6b	Mgd Medicare X-Ludlowe	45,965		
30 II 6b	Mgd Medicare Flu/Pneumonia-Ludlowe	6,082		
30 II 6b	Mgd Medicare Prior Period-Ludlowe	(35,094)		
Total Other Resident Revenue		\$ 1,126,142	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
30 IV 5	Interest on Money Market Account	1,757,629	\$ 9,898		
30 IV 5	Interest on Various Payor Revenue / ERTC Payments	N/A	17,763		
Total Interest Income			\$ 27,661	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Misc Revenue (Disallowed on Pg 16a)	\$ 41,598		
30 IV 8	Rebate Revenue (Disallowed on Pg 16a)	2,536		
30 IV 8	Medical Record Revenue (Disallowed on Pg 16a)	1,964		
30 IV 8	Reversal of Prior Period Expense (No CY Expense)	71,203		
Total Other Revenue		\$ 117,301	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation	2323	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	2,396,569
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,455,903
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	54,648
5. Prepaid Expenses			\$	203,916
a. _____				
b. _____				
c. _____				
d. See Schedule		203,916		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	5,111,036
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>669,805</u>		\$	283,727
	Accum. Depreciation <u>386,078</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,893,229</u>		\$	334,098
	Accum. Depreciation <u>1,559,131</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	2,080,379

See Schedule		2,080,379		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,698,204

* 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-Ludlowe	\$ 25,477
31	A5	Prepaid Gen. Ins-Ludlowe	41,207
31	A5	Prepaid Expense Other-Ludlowe	110,536
31	A5	Prepaid Personal Property Taxes-Ludlowe	3,555
31	A5	Prepaid Mgmt Assets-Ludlowe	23,141
Total Prepaid Expenses			\$ 203,916

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
31	B9	Construction in Progress	\$ 2,080,378
31	B9	Rounding	1
Total Other Other Fixed Assets (Itemize)			\$ 2,080,379

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Unclaimed ADP checks-Ludlowe	\$ 11,958
33	A12	Patients Fund-Ludlowe	44,780
33	A12	Operating Lease Liability, Current Maturities	280,736
33	A12	Accrued Expenses-Ludlowe	245,570
33	A12	Accrued Pension-Ludlowe	482,569
33	A12	Accrued Worker's Comp-Ludlowe	110,660
33	A12	CT PET Tax Accrued Expense-Ludlowe	189,332
33	A12	Due to Aging in Amer-Ludlowe	7,397
Total Other Current Liabilities (Itemize)			\$ 1,373,002

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilita	2323	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	7,809,240
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	6,691,243	Net	\$ 6,053,983
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	6,053,983
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>)			\$	3,299,944
Name and Address		Amount	Loan Date	
Due from Related		3,299,944		
7. Other Assets (<i>itemize</i>)			\$	16,266,614
Operating Lease Right of Use Asset		16,266,614		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	19,566,558
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	33,429,781

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

Annual Report of Long-Term Care Facility

G. Balance Sheet (cont'd)

Name of Facility Ludlowe Center for Health & Rehabilitation, L		License No. 2323	Report for Year Ended 9/30/2023	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,740,943
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	23,556
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	23,556		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	649,619
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>)				\$	1,373,002

See Schedule				1,373,002	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	4,787,120

* 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 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			4,787,120	
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
			\$	10,975
Name of Lender	Purpose	Amount	Date Due	
	Equipment Obligation LT	10,975		
2. Mortgages Payable				\$
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 369,249
Name and Address of Lender	Amount	Loan Date		
Due to Realty / Related	369,249			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 15,985,878
Operating Lease Liability, Noncurrent Maturities		15,985,878		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 16,366,102
C. Total All Liabilities (Lines A-13 + B-5)				\$ 21,153,222

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

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilit	2323	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	6,053,983
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			\$	6,053,983
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,233,590
6. Gain or Loss for Period			\$	1,988,986
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	6,222,576
C. Total Reserves and Net Worth			\$	12,276,559
D. Total Liabilities, Reserves, and Net Worth			\$	33,429,781

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation	2323	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	4,870,707
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	25,282,973
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	23,293,987
D. Net Income or Deficit			\$	1,988,986
E. Balance			\$	6,859,693
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27 \$23,931,248				
F/S vs C/R Depreciation (637,261)				
Total Expenses Per FS \$23,293,987				
2. Other <i>(itemize)</i>				
Prior Period Adjustments				(637,117)
F-3. Total Additions			\$	(637,117)
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>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	6,222,576

I. Preparer's/Reviewer's Certification

Name of Facility Ludlowe Center for Health &	License No. 2323	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<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 <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Benjamin Goodman		Phone Number 516-705-4842		
Contact Email Address bgoodman@nathealthcare.com				



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Ludlowe Center for Health & Rehabilitation, LLC for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Ludlowe Center for Health & Rehabilitation, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 14, 2024



Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

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

Facility Name Ludlowe Center for Health & Rehabilitation, LLC

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

- Yes No
 1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

- Yes No
 2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

- Yes No
 3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

- Yes No
 4. Do equipment leases listed on Page 22b agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
101005-0104-00-000-0	Cash Operating-Ludlowe	584,484.00			584,484.00	216,964.00
102000-0104-00-000-0	Cash - Payroll-Ludlowe	7,176.00			7,176.00	7,539.00
104020-0104-00-000-0	Cash - Savings 2-Ludlowe	1,757,629.00			1,757,629.00	943,965.00
105000-0104-00-000-0	Cash - Savings Patients-Ludlowe	44,780.00			44,780.00	53,424.00
106000-0104-00-000-0	Petty Cash-Ludlowe	1,500.00			1,500.00	1,500.00
106100-0104-00-000-0	Petty Cash - Resident Funds-Ludlowe	1,000.00			1,000.00	1,000.00
107000-0104-00-000-0	Resident Refunds-Ludlowe	0.00			0.00	5,034.00
110000-0104-00-000-0	Accounts Receivable-Ludlowe	363,463.00			363,463.00	207,275.00
111000-0104-00-000-0	A/R Private-Ludlowe	209,538.00			209,538.00	286,995.00
111200-0104-00-000-0	A/R Comm Ins-Ludlowe	158,338.00			158,338.00	82,932.00
111300-0104-00-000-0	AR Hospice-Ludlowe	182,855.00			182,855.00	159,510.00
111400-0104-00-000-0	A/R Mgd Medicare-Ludlowe	463,678.00			463,678.00	353,779.00
112000-0104-00-000-0	A/R Medicare Pt A-Ludlowe	697,817.00			697,817.00	894,964.00
112500-0104-00-000-0	A/R Medicare Pt B-Ludlowe	8,680.00			8,680.00	9,702.00
113000-0104-00-000-0	A/R Medicaid-Ludlowe	868,270.00			868,270.00	1,165,033.00
114000-0104-00-000-0	A/R Patient Ptipcation-Ludlowe	67,711.00			67,711.00	105,183.00
116100-0104-00-000-0	Medicare Colns Bad Debt-Ludlowe	17,145.00			17,145.00	0.00
116200-0104-00-000-0	Allowance for Doubtful Accounts-Ludlowe	(581,592.00)			(581,592.00)	(643,151.00)
121400-0104-00-000-0	Prepaid Workers Comp-Ludlowe	25,477.00			25,477.00	25,912.00
122200-0104-00-000-0	Prepaid Gen. Ins-Ludlowe	41,207.00			41,207.00	40,263.00
129000-0104-00-000-0	Prepaid Expense Other-Ludlowe	110,536.00			110,536.00	18,739.00
129110-0104-00-000-0	Prepaid Personal Property Taxes-Ludlowe	3,555.00			3,555.00	3,462.00
129300-0104-00-000-0	Prepaid Mgmt Assets-Ludlowe	23,141.00			23,141.00	16,414.00
129900-0104-00-000-0	CT PET Deferred Tax-Ludlowe	0.00			0.00	54,934.00
130000-0104-00-000-0	Inventory-Ludlowe	54,648.00			54,648.00	55,980.00
141600-0104-00-000-0	Due from Related-Ludlowe	3,299,944.00			3,299,944.00	2,485,808.00
153600-0104-00-000-0	Construction in Prog-Ludlowe	2,080,378.00			2,080,378.00	93,266.00
154000-0104-00-000-0	Lease hold Improvements-Ludlowe	609,775.00			609,775.00	579,353.00
				60,030.00		
			RJE - 9	60,030.00		
156000-0104-00-000-0	Major Movable Equip-Ludlowe	1,953,259.00		(60,030.00)	1,893,229.00	1,846,163.00
			RJE - 9	(60,030.00)		
159000-0104-00-000-0	Operating Lease Right of Use Asset	16,266,614.00			16,266,614.00	0.00
160000-0104-00-000-0	Accum Depreciation-Ludlowe	(1,945,208.00)			(1,945,208.00)	(1,816,270.00)
210000-0104-00-000-0	Accounts Payable-Ludlowe	(2,740,943.00)			(2,740,943.00)	(630,578.00)
211401-0104-00-000-0	Equipment Obligation ST 1-Ludlowe	(23,556.00)			(23,556.00)	(22,323.00)
211411-0104-00-000-0	Equipment Obligation LT 1-Ludlowe	(10,975.00)			(10,975.00)	(34,565.00)
220000-0104-00-000-0	Loans and Exchange-Ludlowe	0.00			0.00	(45.00)
220200-0104-00-000-0	Unclaimed ADP checks-Ludlowe	(11,958.00)			(11,958.00)	(10,292.00)
221400-0104-00-000-0	Due to Realty-Ludlowe	(61,738.00)			(61,738.00)	(182,182.00)
221700-0104-00-000-0	Due to Medicaid-Ludlowe	0.00			0.00	10,877.00
221800-0104-00-000-0	Due to HMS-Ludlowe	0.00			0.00	(25,177.00)
226200-0104-00-000-0	Patients Fund-Ludlowe	(44,780.00)			(44,780.00)	(53,424.00)
231100-0104-00-000-0	Operating Lease Liability, Current Maturities	(280,736.00)			(280,736.00)	0.00
231200-0104-00-000-0	Operating Lease Liability, Noncurrent Maturities	(15,985,878.00)			(15,985,878.00)	0.00
250000-0104-00-000-0	Accrued Expenses-Ludlowe	(245,570.00)			(245,570.00)	(218,799.00)
250020-0104-00-000-0	Accrued Pension-Ludlowe	(482,569.00)			(482,569.00)	(273,768.00)
250030-0104-00-000-0	Accrued Worker's Comp-Ludlowe	(110,660.00)			(110,660.00)	(79,502.00)
250100-0104-00-000-0	Accrued Payroll-Ludlowe	(649,619.00)			(649,619.00)	(564,595.00)
254900-0104-00-000-0	CT PET Tax Accrued Expense-Ludlowe	(189,332.00)			(189,332.00)	(26,784.00)
271000-0104-00-000-0	Due to Aging in Amer-Ludlowe	(7,397.00)			(7,397.00)	(25,060.00)
271500-0104-00-000-0	Due to Related-Ludlowe	(307,511.00)			(307,511.00)	(248,748.00)
280000-0104-00-000-0	Capital-Ludlowe	(1,711,327.00)			(1,711,327.00)	(1,711,327.00)
286000-0104-00-000-0	Ptner Drawings-Ludlowe	2,800,000.00			2,800,000.00	250,000.00
295000-0104-00-000-0	Retained Earnings-Ludlowe	(5,322,263.00)			(5,322,263.00)	(1,858,313.00)
303005-0104-00-000-0	Hospice Contra Other-Ludlowe	819.00			819.00	72.00
303100-0104-00-000-0	Hospice Revenue-Ludlowe	(1,147,595.00)			(1,147,595.00)	(1,302,285.00)
303700-0104-00-000-0	Hospice C/A-Ludlowe	350,840.00			350,840.00	462,735.00
304100-0104-00-000-0	Hospice Pharmacy-Ludlowe	(2,044.00)			(2,044.00)	(1,623.00)
304105-0104-00-000-0	Hospice Pharmacy Contra-Ludlowe	2,044.00			2,044.00	1,623.00
304300-0104-00-000-0	Hospice PT-Ludlowe	(107.00)			(107.00)	(110.00)
304305-0104-00-000-0	Hospice PT Contra-Ludlowe	107.00			107.00	110.00
304400-0104-00-000-0	Hospice ST-Ludlowe	0.00			0.00	(186.00)
304600-0104-00-000-0	Hospice Lab-Ludlowe	(819.00)			(819.00)	(72.00)
304800-0104-00-000-0	Hospice OT-Ludlowe	(216.00)			(216.00)	(218.00)
304805-0104-00-000-0	Hospice OT Contra-Ludlowe	108.00			108.00	18.00
311000-0104-00-000-0	Medicaid Room & Board-Ludlowe	(13,210,285.00)			(13,210,285.00)	(13,153,545.00)
311005-0104-00-000-0	Medicaid Room & Board Contra-Ludlowe	4,203,546.00			4,203,546.00	4,543,846.00
313005-0104-00-000-0	Medicaid Contra Other-Ludlowe	11,173.00			11,173.00	5,184.00
314000-0104-00-000-0	Medicaid Ambulance-Ludlowe	(665.00)			(665.00)	0.00
314100-0104-00-000-0	Medicaid Pharmacy-Ludlowe	(41,246.00)			(41,246.00)	(43,502.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
314105-0104-00-000-0	Medicaid Pharmacy Contra-Ludlowe	41,246.00			41,246.00	43,502.00
314300-0104-00-000-0	Medicaid PT-Ludlowe	(12,411.00)			(12,411.00)	(20,167.00)
314305-0104-00-000-0	Medicaid PT Contra-Ludlowe	12,411.00			12,411.00	20,167.00
314400-0104-00-000-0	Medicaid ST-Ludlowe	(5,216.00)			(5,216.00)	(4,640.00)
314405-0104-00-000-0	Medicaid ST Contra-Ludlowe	5,216.00			5,216.00	4,640.00
314600-0104-00-000-0	Medicaid Lab-Ludlowe	(9,746.00)			(9,746.00)	(5,062.00)
314800-0104-00-000-0	Medicaid OT-Ludlowe	(16,349.00)			(16,349.00)	(18,289.00)
314805-0104-00-000-0	Medicaid OT Contra-Ludlowe	16,349.00			16,349.00	18,289.00
315000-0104-00-000-0	Medicaid X-Ludlowe	(763.00)			(763.00)	(121.00)
321000-0104-00-000-0	Medicare Pt A Room & Board-Ludlowe	(6,134,570.00)			(6,134,570.00)	(5,324,737.00)
321005-0104-00-000-0	Medicare Pt A R and B Contra-Ludlowe	4,905,824.00			4,905,824.00	4,302,799.00
321006-0104-00-000-0	Medicare A PT Contra-Ludlowe	(1,152,302.00)			(1,152,302.00)	(1,019,768.00)
321007-0104-00-000-0	Medicare A OT Contra-Ludlowe	(1,075,335.00)			(1,075,335.00)	(951,411.00)
321008-0104-00-000-0	Medicare A ST Contra-Ludlowe	(555,002.00)			(555,002.00)	(466,749.00)
321009-0104-00-000-0	Medicare A NTA Contra-Ludlowe	(1,614,793.00)			(1,614,793.00)	(1,418,586.00)
321010-0104-00-000-0	Medicare A Nsng Comp Contra-Ludlowe	(2,816,788.00)			(2,816,788.00)	(2,220,096.00)
323005-0104-00-000-0	Medicare Pt A Contra Other-Ludlowe	257,129.00			257,129.00	238,005.00
324000-0104-00-000-0	Medicare Pt A Ambulance-Ludlowe	(5,523.00)			(5,523.00)	0.00
324100-0104-00-000-0	Medicare Pt A Pharmacy-Ludlowe	(859,173.00)			(859,173.00)	(719,753.00)
324105-0104-00-000-0	Medicare Pt A Pharmacy Contra-Ludlowe	949,992.00			949,992.00	854,582.00
324200-0104-00-000-0	MCR Pt A Chargeable Med Supp-Ludlowe	(2,345.00)			(2,345.00)	(4,480.00)
324205-0104-00-000-0	MCR Pt A Charge Med Supp Contra-Ludlowe	2,345.00			2,345.00	4,480.00
324300-0104-00-000-0	Medicare Pt A PT-Ludlowe	(839,878.00)			(839,878.00)	(563,753.00)
324305-0104-00-000-0	Medicare Pt A PT Contra-Ludlowe	839,878.00			839,878.00	563,753.00
324400-0104-00-000-0	Medicare Pt A ST-Ludlowe	(206,287.00)			(206,287.00)	(128,566.00)
324405-0104-00-000-0	Medicare Pt A ST Contra-Ludlowe	206,287.00			206,287.00	128,566.00
324500-0104-00-000-0	Medicare Pt A IV Therapy-Ludlowe	(90,819.00)			(90,819.00)	(134,828.00)
324600-0104-00-000-0	Medicare Pt A Lab-Ludlowe	(168,857.00)			(168,857.00)	(147,628.00)
324800-0104-00-000-0	Medicare Pt A OT-Ludlowe	(982,920.00)			(982,920.00)	(598,809.00)
324805-0104-00-000-0	Medicare Pt A OT Contra-Ludlowe	982,920.00			982,920.00	598,809.00
325000-0104-00-000-0	Medicare Pt A X-Ludlowe	(82,750.00)			(82,750.00)	(90,377.00)
328000-0104-00-000-0	Medicare Pt A Sequestration-Ludlowe	149,869.00			149,869.00	48,043.00
329000-0104-00-000-0	Medicare Pt A Settlement-Ludlowe	(17,145.00)			(17,145.00)	0.00
334300-0104-00-000-0	Medicare Pt B PT-Ludlowe	(28,788.00)			(28,788.00)	(36,317.00)
334305-0104-00-000-0	Medicare Pt B PT Contra-Ludlowe	17,070.00			17,070.00	9,898.00
334400-0104-00-000-0	Medicare Pt B ST-Ludlowe	(19,388.00)			(19,388.00)	(14,067.00)
334405-0104-00-000-0	Medicare Pt B ST Contra-Ludlowe	9,649.00			9,649.00	3,433.00
334600-0104-00-000-0	Medicare Pt B Lab-Ludlowe	(4,101.00)			(4,101.00)	0.00
334800-0104-00-000-0	Medicare Pt B OT-Ludlowe	(32,884.00)			(32,884.00)	(22,979.00)
334805-0104-00-000-0	Medicare Pt B OT Contra-Ludlowe	19,272.00			19,272.00	8,893.00
335700-0104-00-000-0	Medicare Pt B Flu/Pneumonia-Ludlowe	(7,609.00)			(7,609.00)	(1,895.00)
335900-0104-00-000-0	Medicare Part B Telehealthfield-Ludlowe	(90.00)			(90.00)	(210.00)
337300-0104-00-000-0	Mgd Medicare Pt B PT-Ludlowe	0.00			0.00	(219.00)
337305-0104-00-000-0	Mgd Medicare Pt B PT Contra-Ludlowe	0.00			0.00	(350.00)
338000-0104-00-000-0	Medicare Pt B Prior Period-Ludlowe	783.00			783.00	258.00
341000-0104-00-000-0	Private Room & Board-Ludlowe	(2,722,120.00)			(2,722,120.00)	(2,355,825.00)
341005-0104-00-000-0	Private Room & Board Contra-Ludlowe	119,325.00			119,325.00	124,054.00
344100-0104-00-000-0	Private Pharmacy-Ludlowe	(159.00)			(159.00)	(72.00)
344105-0104-00-000-0	Private Pharmacy Contra-Ludlowe	7,022.00			7,022.00	617.00
344200-0104-00-000-0	Private Chargeable Med Supp-Ludlowe	0.00			0.00	(1,241.00)
344300-0104-00-000-0	Private PT-Ludlowe	(6,795.00)			(6,795.00)	(1,720.00)
344305-0104-00-000-0	Private PT Contra-Ludlowe	1,586.00			1,586.00	0.00
344400-0104-00-000-0	Private ST-Ludlowe	(4,250.00)			(4,250.00)	(95.00)
344600-0104-00-000-0	Private Lab-Ludlowe	(1,745.00)			(1,745.00)	(1,210.00)
344800-0104-00-000-0	Private OT-Ludlowe	(7,359.00)			(7,359.00)	(154.00)
344805-0104-00-000-0	Private OT Contra-Ludlowe	1,306.00			1,306.00	0.00
345000-0104-00-000-0	Private X-Ludlowe	0.00			0.00	(142.00)
345700-0104-00-000-0	Private Flu/Pneumonia-Ludlowe	(183.00)			(183.00)	(137.00)
351000-0104-00-000-0	Comm Ins Room & Board-Ludlowe	(235,845.00)			(235,845.00)	(264,210.00)
351005-0104-00-000-0	Comm Ins Room & Board Contra-Ludlowe	40,036.00			40,036.00	38,955.00
353005-0104-00-000-0	Comm Ins Contra Other-Ludlowe	8,945.00			8,945.00	9,966.00
354100-0104-00-000-0	Comm Ins Pharmacy-Ludlowe	(41,460.00)			(41,460.00)	(41,473.00)
354105-0104-00-000-0	Comm Ins Pharmacy Contra-Ludlowe	57,942.00			57,942.00	66,249.00
354300-0104-00-000-0	Comm Ins PT-Ludlowe	(39,469.00)			(39,469.00)	(30,583.00)
354305-0104-00-000-0	Comm Ins PT Contra-Ludlowe	39,469.00			39,469.00	30,634.00
354400-0104-00-000-0	Comm Ins ST-Ludlowe	(2,652.00)			(2,652.00)	(6,556.00)
354405-0104-00-000-0	Comm Ins ST Contra-Ludlowe	2,652.00			2,652.00	6,556.00
354500-0104-00-000-0	Comm Ins IV Therapy-Ludlowe	(16,483.00)			(16,483.00)	(25,047.00)
354600-0104-00-000-0	Comm Ins Lab-Ludlowe	(7,643.00)			(7,643.00)	(5,523.00)
354800-0104-00-000-0	Comm Ins OT-Ludlowe	(45,056.00)			(45,056.00)	(31,371.00)
354805-0104-00-000-0	Comm Ins OT Contra-Ludlowe	45,056.00			45,056.00	31,371.00
355000-0104-00-000-0	Comm Ins X-Ludlowe	(1,302.00)			(1,302.00)	(4,443.00)
371000-0104-00-000-0	Mgd Medicare Room and Board-Ludlowe	(4,175,675.00)			(4,175,675.00)	(4,085,230.00)
371005-0104-00-000-0	Mgd Medicare Room & Board Contra-Ludlowe	1,655,820.00			1,655,820.00	1,395,016.00

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		9/30/2023			9/30/2023	9/30/2022
371006-0104-00-000-0	Mgd Medicare PT Contra-Ludlowe	(232,786.00)			(232,786.00)	(147,211.00)
371007-0104-00-000-0	Mgd Medicare OT Contra-Ludlowe	(217,286.00)			(217,286.00)	(136,944.00)
371008-0104-00-000-0	Mgd Medicare ST Contra-Ludlowe	(113,643.00)			(113,643.00)	(56,994.00)
371009-0104-00-000-0	Mgd Medicare NTA Contra-Ludlowe	(335,133.00)			(335,133.00)	(188,320.00)
371010-0104-00-000-0	Mgd Medicare Nsng Comp Contra-Ludlowe	(524,807.00)			(524,807.00)	(284,881.00)
373005-0104-00-000-0	Mgd Medicare Contra Other-Ludlowe	138,985.00			138,985.00	173,174.00
374000-0104-00-000-0	Mgd Medicare Ambulance-Ludlowe	(363.00)			(363.00)	0.00
374100-0104-00-000-0	Mgd Medicare Pharmacy-Ludlowe	(559,675.00)			(559,675.00)	(624,449.00)
374105-0104-00-000-0	Mgd Medicare Pharmacy Contra-Ludlowe	675,240.00			675,240.00	663,129.00
374200-0104-00-000-0	Mgd Medicare Chargeable Medical Supplies-Ludlowe	(364.00)			(364.00)	(4,689.00)
374205-0104-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Ludlowe	364.00			364.00	4,689.00
374300-0104-00-000-0	Mgd Medicare PT-Ludlowe	(646,800.00)			(646,800.00)	(461,942.00)
374305-0104-00-000-0	Mgd Medicare PT Contra-Ludlowe	647,011.00			647,011.00	461,960.00
374400-0104-00-000-0	Mgd Medicare ST-Ludlowe	(83,895.00)			(83,895.00)	(73,547.00)
374405-0104-00-000-0	Mgd Medicare ST Contra-Ludlowe	83,895.00			83,895.00	73,547.00
374500-0104-00-000-0	Mgd Medicare IV Therapy-Ludlowe	(116,880.00)			(116,880.00)	(70,233.00)
374600-0104-00-000-0	Mgd Medicare Lab-Ludlowe	(92,433.00)			(92,433.00)	(110,840.00)
374800-0104-00-000-0	Mgd Medicare OT-Ludlowe	(735,865.00)			(735,865.00)	(488,110.00)
374805-0104-00-000-0	Mgd Medicare OT Contra-Ludlowe	735,865.00			735,865.00	488,110.00
374900-0104-00-000-0	Mgd Medicare Specialty Beds-Ludlowe	(224.00)			(224.00)	(43.00)
375000-0104-00-000-0	Mgd Medicare X-Ludlowe	(45,965.00)			(45,965.00)	(62,292.00)
375700-0104-00-000-0	Mgd Medicare Flu/Pneumonia-Ludlowe	(6,082.00)			(6,082.00)	(2,362.00)
378000-0104-00-000-0	Mgd Medicare Prior Period-Ludlowe	35,094.00			35,094.00	7,888.00
378100-0104-00-000-0	Medicare Mgd Care Pt B PT-Ludlowe	(32,117.00)			(32,117.00)	(45,003.00)
378105-0104-00-000-0	Medicare Mgd Pt B PT Contra-Ludlowe	25,887.00			25,887.00	21,504.00
378120-0104-00-000-0	Medicare Mgd Care Pt B ST-Ludlowe	(31,936.00)			(31,936.00)	(22,328.00)
378125-0104-00-000-0	Medicare Mgd Pt B STContra-Ludlowe	24,507.00			24,507.00	14,575.00
378130-0104-00-000-0	Medicare Mgd Care Pt B OT-Ludlowe	(27,715.00)			(27,715.00)	(15,953.00)
378135-0104-00-000-0	Medicare Mgd Pt B OT Contra-Ludlowe	21,939.00			21,939.00	12,274.00
389010-0104-00-000-0	Patient Revenue Capitation -Ludlowe	(233,860.00)			(233,860.00)	(129,875.00)
391100-0104-00-000-0	Interest Income-Ludlowe	(27,661.00)			(27,661.00)	(1,317.00)
391500-0104-00-000-0	Misc. Other Income-Ludlowe	(43,205.00)			(43,205.00)	(115,828.00)
391530-0104-00-000-0	Misc Income Rebates-Ludlowe	(2,536.00)			(2,536.00)	0.00
391600-0104-00-000-0	Transcription Income-Ludlowe	(357.00)			(357.00)	0.00
391700-0104-00-000-0	Employee Retention Tax Credit Revenue-Ludlowe	17,088.00			17,088.00	0.00
391900-0104-00-000-0	Long- Term CT PET Tax Income-Ludlowe- - -	54,934.00			54,934.00	1,002.00
400000-0104-01-072-0	Salary-Ludlowe-Operator-Operator-	600.00			600.00	7,800.00
400000-0104-01-073-0	Salary-Ludlowe-Operator-Owner-	30,686.00			30,686.00	1,114.00
400000-0104-03-007-0	Salary-Ludlowe-Administration-Administrative Ass-	129,712.00			129,712.00	101,616.00
400000-0104-03-009-0	Salary-Ludlowe-Administration-Administrator-	213,846.00			213,846.00	209,133.00
400000-0104-03-114-0	Salary-Ludlowe-Administration-Program Coord	1,225.00			1,225.00	1,106.00
400000-0104-03-133-0	Salary-Ludlowe-Administration-Coordinator-	21,583.00			21,583.00	23,340.00
400000-0104-04-007-0	Salary-Ludlowe-Fiscal Operations-Administrative -	117,318.00			117,318.00	91,791.00
400000-0104-05-065-0	Salary-Ludlowe-Medical Records-Medical Records-	30,573.00			30,573.00	37,324.00
400000-0104-06-038-0	Salary-Ludlowe-Social service-Dir-	1,716.00			1,716.00	19,042.00
400000-0104-06-096-0	Salary-Ludlowe-Social service-Social Worker-	275,521.00			275,521.00	192,246.00
400000-0104-07-038-0	Salary-Ludlowe-Rec Therapy-Dir-	70,058.00			70,058.00	65,539.00
400000-0104-07-086-0	Salary-Ludlowe-Rec Therapy-Rec Therapist-	102,461.00			102,461.00	102,615.00
400000-0104-08-058-0	Salary-Ludlowe-Maintenance-Maintenance Worker-	64,525.00			64,525.00	63,597.00
400000-0104-08-101-0	Salary-Ludlowe-Maintenance-Supervisor-	92,315.00			92,315.00	87,087.00
400000-0104-09-048-0	Salary-Ludlowe-Housekeeping-Housekeeper-	468,409.00			468,409.00	426,377.00
400000-0104-09-101-0	Salary-Ludlowe-Housekeeping-Supervisor-	131,071.00			131,071.00	122,753.00
400000-0104-10-051-0	Salary-Ludlowe-Laundry-Laundry Aide-	47,488.00			47,488.00	46,770.00
400000-0104-11-011-0	Salary-Ludlowe-Admissions-Admissions Coordinator-	156,570.00			156,570.00	122,913.00
400000-0104-11-038-0	Salary-Ludlowe-Admissions-Dir-	174,215.00			174,215.00	133,266.00
400000-0104-13-013-0	Salary-Ludlowe-Dietary-Aide-	313,608.00			313,608.00	277,683.00
400000-0104-13-031-0	Salary-Ludlowe-Dietary-Cook-	243,750.00			243,750.00	240,090.00
400000-0104-13-035-0	Salary-Ludlowe-Dietary-Dietician-	94,126.00			94,126.00	73,083.00
400000-0104-13-101-0	Salary-Ludlowe-Dietary-Supervisor-	81,866.00			81,866.00	85,426.00
400000-0104-14-012-0	Salary-Ludlowe-Nursing Admin-ADNS-	112,715.00			112,715.00	109,931.00
400000-0104-14-028-0	Salary-Ludlowe-Nursing Admin-Clerical-	120,489.00			120,489.00	92,691.00
400000-0104-14-044-0	Salary-Ludlowe-Nursing Admin-DNS-	175,865.00			175,865.00	167,311.00
400000-0104-14-052-0	Salary-Ludlowe-Nursing Admin-LPN-	92,450.00			92,450.00	89,005.00
400000-0104-15-021-0	Salary-Ludlowe-Nursing-CNA-	2,718,584.00			2,718,584.00	2,408,732.00
400000-0104-15-052-0	Salary-Ludlowe-Nursing-LPN-	2,439,692.00			2,439,692.00	2,316,012.00
400000-0104-15-092-0	Salary-Ludlowe-Nursing-RN-	1,441,158.00			1,090,000.00	1,059,636.00
			RJE - 1	(351,158.00)		
				(351,158.00)		
400000-0104-18-029-0	Salary-Ludlowe-Marketing-Community Relations-	0.00			0.00	39,858.00
400000-0104-21-040-0	Salary-Ludlowe-Human Resources-Dir of Human Reso-	86,420.00			86,420.00	73,834.00
400000-0104-21-049-0	Salary-Ludlowe-Human Resources-HR Asst-	0.00			0.00	7,892.00
400000-0104-24-157-0	Salary-Ludlowe-Respiratory- -	28,761.00			28,761.00	0.00
400050-0104-03-007-0	Salary - PTO-Ludlowe-Administration-Administrati-	(1,576.00)			(1,576.00)	2,562.00
400050-0104-04-007-0	Salary - PTO-Ludlowe-Fiscal Operations-Administr-	1,297.00			1,297.00	1,141.00
400050-0104-04-046-0	Salary - PTO-Ludlowe-Fiscal Operations-Facility -	(2,803.00)			(2,803.00)	3,199.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
400050-0104-05-065-0	Salary - PTO-Ludlowe-Medical Records-Medical Rec-	1,146.00			1,146.00	(1,740.00)
400050-0104-06-038-0	Salary - PTO-Ludlowe-Social service-Dir-	4,878.00			4,878.00	3,460.00
400050-0104-06-096-0	Salary - PTO-Ludlowe-Social service-Social Worke-	5,427.00			5,427.00	9,841.00
400050-0104-07-038-0	Salary - PTO-Ludlowe-Rec Therapy-Dir-	209.00			209.00	203.00
400050-0104-07-086-0	Salary - PTO-Ludlowe-Rec Therapy-Rec Therapist-	1,115.00			1,115.00	(8,281.00)
400050-0104-08-058-0	Salary - PTO-Ludlowe-Maintenance-Maintenance Wor-	1,686.00			1,686.00	(1,975.00)
400050-0104-08-101-0	Salary - PTO-Ludlowe-Maintenance-Supervisor-	210.00			210.00	(988.00)
400050-0104-09-048-0	Salary - PTO-Ludlowe-Housekeeping-Housekeeper-	(4,302.00)			(4,302.00)	(3,765.00)
400050-0104-09-101-0	Salary - PTO-Ludlowe-Housekeeping-Supervisor-	2,608.00			2,608.00	(95.00)
400050-0104-10-051-0	Salary - PTO-Ludlowe-Laundry-Laundry Aide-	(1,389.00)			(1,389.00)	(1,771.00)
400050-0104-11-011-0	Salary - PTO-Ludlowe-Admissions-Admissions Coord-	4,052.00			4,052.00	(495.00)
400050-0104-11-038-0	Salary - PTO-Ludlowe-Admissions-Dir-	(2,801.00)			(2,801.00)	(641.00)
400050-0104-13-013-0	Salary - PTO-Ludlowe-Dietary-Aide-	1,098.00			1,098.00	2,926.00
400050-0104-13-031-0	Salary - PTO-Ludlowe-Dietary-Cook-	(2,220.00)			(2,220.00)	1,788.00
400050-0104-13-035-0	Salary - PTO-Ludlowe-Dietary-Dietician-	(1,199.00)			(1,199.00)	1,244.00
400050-0104-13-101-0	Salary - PTO-Ludlowe-Dietary-Supervisor-	3,500.00			3,500.00	(4,798.00)
400050-0104-14-012-0	Salary - PTO-Ludlowe-Nursing Admin-ADNS-	2,200.00			2,200.00	(3,330.00)
400050-0104-14-028-0	Salary - PTO-Ludlowe-Nursing Admin-Clerical-	(1,174.00)			(1,174.00)	804.00
400050-0104-14-044-0	Salary - PTO-Ludlowe-Nursing Admin-DNS-	9,990.00			9,990.00	5,087.00
400050-0104-15-021-0	Salary - PTO-Ludlowe-Nursing-CNA-	6,551.00			6,551.00	16,339.00
400050-0104-15-052-0	Salary - PTO-Ludlowe-Nursing-LPN-	6,858.00			6,858.00	(2,488.00)
400050-0104-15-092-0	Salary - PTO-Ludlowe-Nursing-RN-	8,071.00			8,071.00	4,880.00
400050-0104-18-029-0	Salary - PTO-Ludlowe-Marketing-Community Relatio-	0.00			0.00	(906.00)
400050-0104-21-040-0	Salary - PTO-Ludlowe-Human Resources-Dir of Huma-	1,195.00			1,195.00	3,542.00
400050-0104-24-037-0	Salary - PTO-Ludlowe-Respiratory-Dir Respiratory-	1,864.00			1,864.00	0.00
401000-0104-29-000-0	FICA-Ludlowe-Emp Benefits- -	747,306.00			747,306.00	686,566.00
401100-0104-29-000-0	FUI-Ludlowe-Emp Benefits- -	14,183.00			14,183.00	8,926.00
401200-0104-29-000-0	SUI-Ludlowe-Emp Benefits- -	56,394.00			56,394.00	82,573.00
401300-0104-29-000-0	Health Ins-Ludlowe-Emp Benefits- -	1,437,120.00			1,437,120.00	967,974.00
401400-0104-29-000-0	Workers Compensation-Ludlowe-Emp Benefits- -	337,317.00			337,317.00	343,443.00
401450-0104-29-000-0	Workers Comp Retro Exp-Ludlowe-Emp Benefits- -	0.00			0.00	29,283.00
401700-0104-29-000-0	Pension-Ludlowe-Emp Benefits- -	702,346.00			702,346.00	273,768.00
402000-0104-03-000-0	Holiday Expense-Ludlowe-Administration	10,757.00			10,757.00	4,575.00
410000-0104-03-000-0	Supplies-Ludlowe-Administration	1,994.00			1,994.00	2,271.00
410000-0104-04-000-0	Supplies-Ludlowe-Fiscal Operations	43,350.00			43,350.00	29,154.00
410000-0104-07-000-0	Supplies-Ludlowe-Rec Therapy	6,375.00			6,375.00	5,709.00
410000-0104-08-000-0	Supplies-Ludlowe-Maintenance	62,599.00			62,599.00	56,057.00
410000-0104-09-000-0	Supplies-Ludlowe-Housekeeping	61,227.00			61,227.00	52,432.00
410000-0104-10-000-0	Supplies-Ludlowe-Laundry	3,064.00			3,064.00	2,674.00
410000-0104-13-000-0	Supplies-Ludlowe-Dietary	60,540.00			60,540.00	51,088.00
410000-0104-15-000-0	Supplies-Ludlowe-Nursing	190,736.00			190,736.00	173,295.00
410000-0104-18-000-0	Supplies-Ludlowe-Marketing	12,092.00			12,092.00	10,782.00
410000-0104-23-000-0	Supplies-Ludlowe-Rehab Tpy and Ancllry	0.00			0.00	850.00
410019-0104-03-000-0	Supplies COVID-Ludlowe-Administration	83.00			83.00	175.00
410019-0104-04-000-0	Supplies COVID-Ludlowe-Fiscal Operations	0.00			0.00	560.00
410019-0104-07-000-0	Supplies COVID-Ludlowe-Rec Therapy	0.00			0.00	958.00
410019-0104-08-000-0	Supplies COVID-Ludlowe-Maintenance	0.00			0.00	766.00
410019-0104-09-000-0	Supplies COVID-Ludlowe-Housekeeping	1,127.00			1,127.00	1,030.00
410019-0104-10-000-0	Supplies COVID-Ludlowe-Laundry	0.00			0.00	33.00
410019-0104-13-000-0	Supplies COVID-Ludlowe-Dietary	177.00			177.00	22.00
410019-0104-15-000-0	Supplies COVID-Ludlowe-Nursing	49,996.00			49,996.00	70,390.00
410019-0104-18-000-0	Supplies COVID-Ludlowe-Marketing	221.00			221.00	571.00
411010-0104-22-000-0	Flu Vaccine-Ludlowe-Medical Services- -	11,041.00			11,041.00	4,715.00
411200-0104-23-000-0	Drugs Medicare Pt A-Ludlowe-Rehab Tpy and Ancllry	874,916.00			874,916.00	820,726.00
411700-0104-22-000-0	House Drugs (OTC)-Ludlowe-Medical Services- -	36,658.00			36,658.00	44,357.00
412000-0104-13-000-0	Food-Ludlowe-Dietary	488,716.00			488,716.00	443,674.00
412000-0104-38-000-0	Food-Ludlowe-Cafe	18,882.00			18,882.00	16,964.00
412019-0104-13-000-0	Food COVID-Ludlowe-Dietary	0.00			0.00	31.00
412100-0104-13-000-0	Food Supplements-Ludlowe-Dietary	39,754.00			39,754.00	38,964.00
413001-0104-23-000-0	Oxygen Non Billable-Ludlowe-Rehab Tpy and Ancllry	16,977.00			16,977.00	5,885.00
413500-0104-23-000-0	IV Thy Supplies-Ludlowe-Rehab Tpy and Ancllry	16,803.00			16,803.00	14,663.00
414000-0104-10-000-0	Diapers-Ludlowe-Laundry	61,010.00			61,010.00	52,538.00
414100-0104-10-000-0	Linen-Ludlowe-Laundry	1,229.00			1,229.00	1,162.00
420000-0104-03-000-0	Minor Equip-Ludlowe-Administration	3,005.00			3,005.00	0.00
420000-0104-07-000-0	Minor Equip-Ludlowe-Rec Therapy	90.00			90.00	0.00
420000-0104-08-000-0	Minor Equip-Ludlowe-Maintenance	2,390.00			2,390.00	844.00
420000-0104-09-000-0	Minor Equip-Ludlowe-Housekeeping	402.00			402.00	774.00
420000-0104-15-000-0	Minor Equip-Ludlowe-Nursing	5,392.00			5,392.00	17,292.00
431000-0104-03-000-0	Consulting Fees-Ludlowe-Administration	2,354.00			2,354.00	336.00
431000-0104-04-000-0	Consulting Fees-Ludlowe-Fiscal Operations	4,951.00			0.00	0.00
			RJE - 2	(4,951.00)		
431000-0104-08-000-0	Consulting Fees-Ludlowe-Maintenance	4,262.00			4,262.00	0.00
431000-0104-15-000-0	Consulting Fees-Ludlowe-Nursing	50,304.00			44,604.00	37,921.00
			RJE - 7	(5,700.00)		

Account	Description	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
431000-0104-22-000-0	Consulting Fees-Ludlowe-Medical Services	5,700.00		(1,372.00)	4,328.00	133,087.00
			RJE - 7	(1,372.00)		
431010-0104-23-000-0	Pharmacy fees-Ludlowe-Rehab Tpy and Ancnlry -	22,111.00			22,111.00	23,221.00
432000-0104-03-000-0	Accounting Fees-Ludlowe-Administration	33,570.00			33,570.00	53,070.00
433000-0104-03-000-0	Legal Fees-Ludlowe-Administration	9,196.00			9,196.00	5,600.00
433100-0104-03-000-0	Legal Fees - Labor-Ludlowe-Administration	327.00			327.00	0.00
433200-0104-03-000-0	Legal Fees - Collections-Ludlowe-Administration	42,218.00			42,218.00	20,658.00
433300-0104-03-000-0	Legal Fees - Non-reimbursable-Ludlowe-Admin	313.00			313.00	1,240.00
434000-0104-03-000-0	Shared Services-Ludlowe-Administration	808,188.00		4,951.00	813,139.00	721,916.00
			RJE - 2	4,951.00		
435200-0104-03-000-0	IT ServicesAdministration-Ludlowe-Administration	112,244.00			112,244.00	112,510.00
435210-0104-03-000-0	IT Rental-Ludlowe-Administration	50,049.00		(5,981.00)	44,068.00	46,063.00
			RJE - 4	(5,981.00)		
436000-0104-22-000-0	Medical Director Fees-Ludlowe-Medical Services	48,000.00			48,000.00	48,000.00
436200-0104-22-000-0	Dental Fees-Ludlowe-Medical Services	9,216.00			9,216.00	9,171.00
436300-0104-22-000-0	Physician Fees-Ludlowe-Medical Services -	114,567.00		7,072.00	121,639.00	4,046.00
			RJE - 7	7,072.00		
437000-0104-23-000-0	PT Fees-Ludlowe-Rehab Tpy and Ancnlry -	575,291.00			575,291.00	587,053.00
437100-0104-23-000-0	OT Fees-Ludlowe-Rehab Tpy and Ancnlry -	624,946.00			624,946.00	558,338.00
437200-0104-23-000-0	Speech Fees-Ludlowe-Rehab Tpy and Ancnlry -	98,253.00			98,253.00	110,267.00
438019-0104-27-000-0	Lab Fees COVID 19-Ludlowe-Laboratory	0.00			0.00	875.00
438020-0104-27-000-0	X-Ludlowe-Laboratory	59,433.00			59,433.00	78,966.00
438030-0104-27-000-0	Lab Fees-Ludlowe-Laboratory	138,041.00			138,041.00	203,947.00
440000-0104-02-000-0	Purch Services-Ludlowe-Admin Staff	0.00			0.00	28,200.00
440000-0104-03-000-0	Purch Services-Ludlowe-Administration	0.00			0.00	235.00
440000-0104-04-000-0	Purch Services-Ludlowe-Fiscal Operations	54,070.00			54,070.00	48,769.00
440000-0104-07-000-0	Purch Services-Ludlowe-Rec Therapy	8,461.00			8,461.00	4,900.00
440000-0104-08-000-0	Purch Services-Ludlowe-Maintenance	119,377.00		(12,664.00)	106,713.00	101,140.00
			RJE - 6	(12,664.00)		
440000-0104-09-000-0	Purch Services-Ludlowe-Housekeeping	4,042.00			4,042.00	4,448.00
440000-0104-12-000-0	Purch Services-Ludlowe-Security	0.00			0.00	1,982.00
440000-0104-13-000-0	Purch Services-Ludlowe-Dietary	4,916.00		12,664.00	17,580.00	16,503.00
			RJE - 6	12,664.00		
440000-0104-14-000-0	Purch Services-Ludlowe-Nursing Admin	1,928.00			1,928.00	1,377.00
440000-0104-15-000-0	Purch Services-Ludlowe-Nursing	4,803.00			4,803.00	240.00
440001-0104-08-000-0	Ground Services-Ludlowe-Maintenance	45,772.00			45,772.00	40,339.00
440010-0104-15-000-0	Purch Services Ambulance-Ludlowe-Nursing	1,513.00			1,513.00	9,697.00
440050-0104-07-000-0	Cable Expense-Ludlowe-Rec Therapy	18,900.00			18,900.00	20,138.00
442000-0104-08-000-0	Pest Control-Ludlowe-Maintenance -	2,969.00			2,969.00	1,707.00
443000-0104-08-000-0	Carting-Ludlowe-Maintenance	52,447.00			52,447.00	43,958.00
450000-0104-24-000-0	Rental Expenses-Ludlowe-Respiratory	0.00			0.00	113.00
452000-0104-04-000-0	Equip Rental-Ludlowe-Fiscal Operations	5,241.00			5,241.00	11,024.00
452000-0104-13-000-0	Equip Rental-Ludlowe-Dietary	2,277.00			2,277.00	1,721.00
452000-0104-15-000-0	Equip Rental-Ludlowe-Nursing	19,618.00			19,618.00	33,620.00
452000-0104-23-000-0	Equip Rental-Ludlowe-Rehab Tpy and Ancnlry	11,708.00			11,708.00	13,046.00
452000-0104-24-000-0	Equip Rental-Ludlowe-Respiratory	34,254.00			34,254.00	34,082.00
461000-0104-03-000-0	Telephone-Ludlowe-Administration	37,657.00			37,657.00	47,772.00
461100-0104-03-000-0	Telephone - Cell-Ludlowe-Administration	1,361.00			1,361.00	4,303.00
462000-0104-25-000-0	Electric-Ludlowe-Property	181,138.00			181,138.00	169,108.00
463000-0104-25-000-0	Gas-Ludlowe-Property	44,138.00			44,138.00	41,420.00
464000-0104-25-000-0	Sewer-Ludlowe-Property	33,176.00			33,176.00	28,583.00
466000-0104-25-000-0	Water-Ludlowe-Property	2,162.00			2,162.00	2,013.00
471000-0104-25-000-0	Rent-Ludlowe-Property	2,343,757.00		(213,496.00)	2,130,261.00	2,333,576.00
			RJE - 8	(213,496.00)		
472000-0104-25-000-0	Personal Property Taxes-Ludlowe-Property	14,017.00			14,017.00	16,040.00
472500-0104-25-000-0	Property Insurance-Ludlowe-Property -	0.00		30,756.00	30,756.00	0.00
			RJE - 8	30,756.00		
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property -	0.00			0.00	16,238.00
473000-0104-25-000-0	Real Estate Taxes-Ludlowe-Property -	0.00		182,740.00	182,740.00	0.00
			RJE - 8	182,740.00		
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property -	0.00			0.00	181,418.00
484000-0104-25-000-0	Depe Exp LHI-Ludlowe	27,958.00		12,006.00	39,964.00	18,757.00
			RJE - 9	12,006.00		
486000-0104-25-000-0	Depr Exp MME-Ludlowe	100,980.00		(12,006.00)	88,974.00	105,022.00
			RJE - 9	(12,006.00)		
491000-0104-03-000-0	Dues-Ludlowe-Administration	11,780.00		(2,697.00)	9,083.00	10,087.00
			RJE - 3	(2,697.00)		
491001-0104-03-000-0	Subscriptions-Ludlowe-Administration	7,523.00			7,523.00	8,326.00
500000-0104-03-000-0	Licenses and Permits-Ludlowe-Administration	3,116.00		1,932.00	5,048.00	2,033.00
			RJE - 3	1,932.00		
501100-0104-03-000-0	Advertising Promotional-Ludlowe-Administration	14,466.00			14,466.00	3,231.00
501100-0104-18-000-0	Advertising Promotional-Ludlowe-Marketing -	8,600.00			8,600.00	14,112.00
503000-0104-03-000-0	Penalties-Ludlowe-Administration	0.00			0.00	26,908.00
503100-0104-03-000-0	Interest-Ludlowe-Administration	312.00			312.00	260.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
503130-0104-03-000-0	Interest on Computer Loan-Ludlowe-Administrati	2,588.00			2,588.00	3,757.00
503200-0104-03-000-0	Bank Charges-Ludlowe-Administration	49,221.00			49,221.00	41,696.00
504000-0104-03-000-0	Postage-Ludlowe-Administration	5,253.00			5,253.00	6,183.00
505000-0104-03-000-0	Background Check-Ludlowe-Administration	4,573.00			4,573.00	5,084.00
507000-0104-03-000-0	Revenue Assessment-Ludlowe-Administration	683,902.00			683,902.00	683,974.00
508000-0104-03-000-0	Bad Debt Expense-Ludlowe-Administration	209,223.00			209,223.00	130,738.00
508010-0104-03-000-0	Bad Debt Mdcr-Ludlowe-Administration	26,377.00			26,377.00	0.00
508100-0104-03-000-0	Bad Debt Mdcr-Ludlowe-Administration	1,346.00			1,346.00	0.00
509000-0104-03-000-0	Seminars-Ludlowe-Administration	1,586.00			1,586.00	1,782.00
510000-0104-03-000-0	Liability Ins-Ludlowe-Administration	120,247.00			120,247.00	117,472.00
513000-0104-03-000-0	Crime Ins-Ludlowe-Administration	2,656.00			2,656.00	3,312.00
520000-0104-03-000-0	Auto Expense-Ludlowe-Administration	0.00			0.00	160.00
521000-0104-03-000-0	Travel Expense-Ludlowe-Administration	6,646.00			6,646.00	4,601.00
522000-0104-03-000-0	Hotel Expense-Ludlowe-Administration	910.00			910.00	0.00
523000-0104-03-000-0	Emp Benefits-Ludlowe-Administration	34,829.00			34,829.00	26,375.00
523019-0104-03-000-0	Employee Benefits Other COVID-Ludlowe-Administrati	0.00			0.00	3,626.00
530000-0104-15-000-0	Pool RNs-Ludlowe-Nursing	68,082.00			68,082.00	99,442.00
531000-0104-15-000-0	Pool LPNs-Ludlowe-Nursing	46,568.00			46,568.00	82,918.00
532000-0104-15-000-0	Pool CNA-Ludlowe-Nursing	87,663.00			87,663.00	31,061.00
533000-0104-10-000-0	Outside Services-Ludlowe-Laundry- -	185,023.00			185,023.00	171,492.00
540000-0104-03-000-0	Donations-Ludlowe-Administration	300.00			300.00	0.00
541000-0104-03-000-0	Misc. Expense-Ludlowe-Administration- -	5,765.00			5,765.00	1,733.00
541001-0104-03-000-0	Political Contributions -Ludlowe-Administration- -	0.00			0.00	1,250.00
541050-0104-03-000-0	Prior Period Expense-Ludlowe-Administration	(71,203.00)			(71,203.00)	(4,063.00)
542000-0104-03-000-0	Corporate Tax - State-Ludlowe-Administration- -	139,100.00			139,100.00	118,464.00
Marcum 103	Chamber Dues	0.00		765.00	765.00	1,786.00
			RJE - 3	765.00		
Marcum 202	MDS Coordinator	0.00		183,144.00	183,144.00	162,247.00
			RJE - 1	183,144.00		
Marcum 203	Staff Development	0.00		63,619.00	63,619.00	22,534.00
			RJE - 1	63,619.00		
Marcum 204	Infection Control	0.00		104,395.00	104,395.00	108,362.00
			RJE - 1	104,395.00		
Marcum 205	Admin Equipment Rental	0.00		5,981.00	5,981.00	5,962.00
			RJE - 4	5,981.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		124,447.00		0.00	124,447.00	140,136.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [1]	Operators/Owners					
400000-0104-01-072-0	Salary-Ludlowe-Operator-Operator-	600.00		0.00	600.00	7,800.00
400000-0104-01-073-0	Salary-Ludlowe-Operator-Owner-	30,686.00		0.00	30,686.00	1,114.00
Subtotal [1] Operators/Owners		31,286.00		0.00	31,286.00	8,914.00
Subgroup : [2]	Administrators					
400000-0104-03-009-0	Salary-Ludlowe-Administration-Administrator-	213,846.00		0.00	213,846.00	209,133.00
Subtotal [2] Administrators		213,846.00		0.00	213,846.00	209,133.00
Subgroup : [4]	Other Administrative Salaries					
400000-0104-03-007-0	Salary-Ludlowe-Administration-Administrative Ass-	129,712.00		0.00	129,712.00	101,616.00
400000-0104-03-114-0	Salary-Ludlowe-Administration-Program Coord	1,225.00		0.00	1,225.00	1,106.00
400000-0104-03-133-0	Salary-Ludlowe-Administration-Coordinator-	21,583.00		0.00	21,583.00	23,340.00
400000-0104-04-007-0	Salary-Ludlowe-Fiscal Operations-Administrative -	117,318.00		0.00	117,318.00	91,791.00
400000-0104-05-065-0	Salary-Ludlowe-Medical Records-Medical Records-	30,573.00		0.00	30,573.00	37,324.00
400000-0104-21-040-0	Salary-Ludlowe-Human Resources-Dir of Human Reso-	86,420.00		0.00	86,420.00	73,834.00
400000-0104-21-049-0	Salary-Ludlowe-Human Resources-HR Asst-	0.00		0.00	0.00	7,892.00
400050-0104-03-007-0	Salary - PTO-Ludlowe-Administration-Administrati-	(1,576.00)		0.00	(1,576.00)	2,562.00
400050-0104-04-007-0	Salary - PTO-Ludlowe-Fiscal Operations-Administ-	1,297.00		0.00	1,297.00	1,141.00
400050-0104-04-046-0	Salary - PTO-Ludlowe-Fiscal Operations-Facility -	(2,803.00)		0.00	(2,803.00)	3,199.00
400050-0104-05-065-0	Salary - PTO-Ludlowe-Medical Records-Medical Rec-	1,146.00		0.00	1,146.00	(1,740.00)
400050-0104-21-040-0	Salary - PTO-Ludlowe-Human Resources-Dir of Huma-	1,195.00		0.00	1,195.00	3,542.00
Subtotal [4] Other Administrative Salaries		386,090.00		0.00	386,090.00	345,607.00
Subgroup : [5A]	Head Dietitian					
400000-0104-13-035-0	Salary-Ludlowe-Dietary-Dietician-	94,126.00		0.00	94,126.00	73,083.00
400050-0104-13-035-0	Salary - PTO-Ludlowe-Dietary-Dietician-	(1,199.00)		0.00	(1,199.00)	1,244.00
Subtotal [5A] Head Dietitian		92,927.00		0.00	92,927.00	74,327.00
Subgroup : [5B]	Food Service Supervisor					
400000-0104-13-101-0	Salary-Ludlowe-Dietary-Supervisor-	81,866.00		0.00	81,866.00	85,426.00
400050-0104-13-101-0	Salary - PTO-Ludlowe-Dietary-Supervisor-	3,500.00		0.00	3,500.00	(4,798.00)
Subtotal [5B] Food Service Supervisor		85,366.00		0.00	85,366.00	80,628.00
Subgroup : [5C]	Dietary Workers					
400000-0104-13-013-0	Salary-Ludlowe-Dietary-Aide-	313,608.00		0.00	313,608.00	277,683.00
400000-0104-13-031-0	Salary-Ludlowe-Dietary-Cook-	243,750.00		0.00	243,750.00	240,090.00
400050-0104-13-013-0	Salary - PTO-Ludlowe-Dietary-Aide-	1,098.00		0.00	1,098.00	2,926.00
400050-0104-13-031-0	Salary - PTO-Ludlowe-Dietary-Cook-	(2,220.00)		0.00	(2,220.00)	1,788.00
Subtotal [5C] Dietary Workers		556,236.00		0.00	556,236.00	522,487.00
Subgroup : [6A]	Head Housekeeper					
400000-0104-09-101-0	Salary-Ludlowe-Housekeeping-Supervisor-	131,071.00		0.00	131,071.00	122,753.00
400050-0104-09-101-0	Salary - PTO-Ludlowe-Housekeeping-Supervisor-	2,608.00		0.00	2,608.00	(95.00)
Subtotal [6A] Head Housekeeper		133,679.00		0.00	133,679.00	122,658.00
Subgroup : [6B]	Other Housekeeping Workers					
400000-0104-09-048-0	Salary-Ludlowe-Housekeeping-Housekeeper-	468,409.00		0.00	468,409.00	426,377.00
400050-0104-09-048-0	Salary - PTO-Ludlowe-Housekeeping-Housekeeper-	(4,302.00)		0.00	(4,302.00)	(3,765.00)
Subtotal [6B] Other Housekeeping Workers		464,107.00		0.00	464,107.00	422,612.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
400000-0104-08-101-0	Salary-Ludlowe-Maintenance-Supervisor-	92,315.00		0.00	92,315.00	87,087.00
400050-0104-08-101-0	Salary - PTO-Ludlowe-Maintenance-Supervisor-	210.00		0.00	210.00	(988.00)
Subtotal [7A] Engineer or Chief of Maintenance		92,525.00		0.00	92,525.00	86,099.00
Subgroup : [7B]	Other Maintenance Workers					
400000-0104-08-058-0	Salary-Ludlowe-Maintenance-Maintenance Worker-	64,525.00		0.00	64,525.00	63,597.00
400050-0104-08-058-0	Salary - PTO-Ludlowe-Maintenance-Maintenance Wor-	1,686.00		0.00	1,686.00	(1,975.00)
Subtotal [7B] Other Maintenance Workers		66,211.00		0.00	66,211.00	61,622.00
Subgroup : [8B]	Other Laundry Workers					
400000-0104-10-051-0	Salary-Ludlowe-Laundry-Laundry Aide-	47,488.00		0.00	47,488.00	46,770.00
400050-0104-10-051-0	Salary - PTO-Ludlowe-Laundry-Laundry Aide-	(1,389.00)		0.00	(1,389.00)	(1,771.00)
Subtotal [8B] Other Laundry Workers		46,099.00		0.00	46,099.00	44,999.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
400000-0104-14-012-0	Salary-Ludlowe-Nursing Admin-ADNS-	112,715.00		0.00	112,715.00	109,931.00
400000-0104-14-044-0	Salary-Ludlowe-Nursing Admin-DNS-	175,865.00		0.00	175,865.00	167,311.00
400050-0104-14-012-0	Salary - PTO-Ludlowe-Nursing Admin-ADNS-	2,200.00		0.00	2,200.00	(3,330.00)
400050-0104-14-044-0	Salary - PTO-Ludlowe-Nursing Admin-DNS-	9,990.00		0.00	9,990.00	5,087.00
Subtotal [12A] Director of Nurses/Assistant Director		300,770.00		0.00	300,770.00	278,999.00
Subgroup : [12B1]	RNs - Direct Care					
400000-0104-15-092-0	Salary-Ludlowe-Nursing-RN-	1,441,158.00		(351,158.00)	1,090,000.00	1,059,636.00
400050-0104-15-092-0	Salary - PTO-Ludlowe-Nursing-RN-	8,071.00		0.00	8,071.00	4,880.00
Subtotal [12B1] RNs - Direct Care		1,449,229.00		(351,158.00)	1,098,071.00	1,064,516.00
Subgroup : [12B2]	RNs - Administrative					
400000-0104-14-028-0	Salary-Ludlowe-Nursing Admin-Clerical-	120,489.00		0.00	120,489.00	92,691.00
400050-0104-14-028-0	Salary - PTO-Ludlowe-Nursing Admin-Clerical-	(1,174.00)		0.00	(1,174.00)	804.00
Marcum 202	MDS Coordinator	0.00		183,144.00	183,144.00	162,247.00
Marcum 203	Staff Development	0.00		63,619.00	63,619.00	22,534.00
Marcum 204	Infection Control	0.00		104,395.00	104,395.00	108,362.00
Subtotal [12B2] RNs - Administrative		119,315.00		351,158.00	470,473.00	386,638.00
Subgroup : [12C1]	LPNs - Direct Care					
400000-0104-15-052-0	Salary-Ludlowe-Nursing-LPN-	2,439,692.00		0.00	2,439,692.00	2,316,012.00
400050-0104-15-052-0	Salary - PTO-Ludlowe-Nursing-LPN-	6,858.00		0.00	6,858.00	(2,488.00)
Subtotal [12C1] LPNs - Direct Care		2,446,550.00		0.00	2,446,550.00	2,313,524.00
Subgroup : [12C2]	LPNs - Administrative					
400000-0104-14-052-0	Salary-Ludlowe-Nursing Admin-LPN-	92,450.00		0.00	92,450.00	89,005.00
Subtotal [12C2] LPNs - Administrative		92,450.00		0.00	92,450.00	89,005.00
Subgroup : [12D]	Aides and Attendants					
400000-0104-15-021-0	Salary-Ludlowe-Nursing-CNA-	2,718,584.00		0.00	2,718,584.00	2,408,732.00
400050-0104-15-021-0	Salary - PTO-Ludlowe-Nursing-CNA-	6,551.00		0.00	6,551.00	16,339.00
Subtotal [12D] Aides and Attendants		2,725,135.00		0.00	2,725,135.00	2,425,071.00
Subgroup : [12H]	Recreation Workers					

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
400000-0104-07-038-0	Salary-Ludlowe-Rec Therapy-Dir-	70,058.00		0.00	70,058.00	65,539.00
400000-0104-07-086-0	Salary-Ludlowe-Rec Therapy-Rec Therapist-	102,461.00		0.00	102,461.00	102,615.00
400050-0104-07-038-0	Salary - PTO-Ludlowe-Rec Therapy-Dir-	209.00		0.00	209.00	203.00
400050-0104-07-086-0	Salary - PTO-Ludlowe-Rec Therapy-Rec Therapist-	1,115.00		0.00	1,115.00	(8,281.00)
Subtotal [12H] Recreation Workers		173,843.00		0.00	173,843.00	160,076.00
Subgroup : [12M]	Social Workers/Case Management					
400000-0104-06-038-0	Salary-Ludlowe-Social service-Dir-	1,716.00		0.00	1,716.00	19,042.00
400000-0104-06-096-0	Salary-Ludlowe-Social service-Social Worker-	275,521.00		0.00	275,521.00	192,246.00
400050-0104-06-038-0	Salary - PTO-Ludlowe-Social service-Dir-	4,878.00		0.00	4,878.00	3,460.00
400050-0104-06-096-0	Salary - PTO-Ludlowe-Social service-Social Worker-	5,427.00		0.00	5,427.00	9,841.00
Subtotal [12M] Social Workers/Case Management		287,542.00		0.00	287,542.00	224,589.00
Subgroup : [12N]	Marketing					
400000-0104-18-029-0	Salary-Ludlowe-Marketing-Community Relations-	0.00		0.00	0.00	39,858.00
400050-0104-18-029-0	Salary - PTO-Ludlowe-Marketing-Community Relations-	0.00		0.00	0.00	(906.00)
Subtotal [12N] Marketing		0.00		0.00	0.00	38,952.00
Subgroup : [12O]	Other					
400000-0104-11-011-0	Salary-Ludlowe-Admissions-Admissions Coordinator-	156,570.00		0.00	156,570.00	122,913.00
400000-0104-11-038-0	Salary-Ludlowe-Admissions-Dir-	174,215.00		0.00	174,215.00	133,266.00
400000-0104-24-157-0	Salary-Ludlowe-Respiratory -	28,761.00		0.00	28,761.00	0.00
400050-0104-11-011-0	Salary - PTO-Ludlowe-Admissions-Admissions Coord-	4,052.00		0.00	4,052.00	(495.00)
400050-0104-11-038-0	Salary - PTO-Ludlowe-Admissions-Dir-	(2,801.00)		0.00	(2,801.00)	(641.00)
400050-0104-24-037-0	Salary - PTO-Ludlowe-Respiratory-Dir Respiratory-	1,864.00		0.00	1,864.00	0.00
Subtotal [12O] Other		362,661.00		0.00	362,661.00	255,043.00
Total [10-A] Salaries and Wages		10,125,867.00		0.00	10,125,867.00	9,215,499.00
Group : [13-B]	Professional Fees					
Subgroup : [2]	Dentist					
436200-0104-22-000-0	Dental Fees-Ludlowe-Medical Services	9,216.00		0.00	9,216.00	9,171.00
Subtotal [2] Dentist		9,216.00		0.00	9,216.00	9,171.00
Subgroup : [3]	Pharmacist					
431010-0104-23-000-0	Pharmacy fees-Ludlowe-Rehab Tpy and Ancilry -	22,111.00		0.00	22,111.00	23,221.00
Subtotal [3] Pharmacist		22,111.00		0.00	22,111.00	23,221.00
Subgroup : [5A]	PT - Resident Care					
437000-0104-23-000-0	PT Fees-Ludlowe-Rehab Tpy and Ancilry -	575,291.00		0.00	575,291.00	587,053.00
Subtotal [5A] PT - Resident Care		575,291.00		0.00	575,291.00	587,053.00
Subgroup : [8A]	Medical Director					
436000-0104-22-000-0	Medical Director Fees-Ludlowe-Medical Services	48,000.00		0.00	48,000.00	48,000.00
Subtotal [8A] Medical Director		48,000.00		0.00	48,000.00	48,000.00
Subgroup : [8C]	Resident Care					
436300-0104-22-000-0	Physician Fees-Ludlowe-Medical Services -	114,567.00	RJE - 7	7,072.00	121,639.00	4,046.00
Subtotal [8C] Resident Care		114,567.00		7,072.00	121,639.00	4,046.00
Subgroup : [9A]	ST - Resident Care					
437200-0104-23-000-0	Speech Fees-Ludlowe-Rehab Tpy and Ancilry -	98,253.00		0.00	98,253.00	110,267.00
Subtotal [9A] ST - Resident Care		98,253.00		0.00	98,253.00	110,267.00
Subgroup : [10A]	OT - Resident Care					
437100-0104-23-000-0	OT Fees-Ludlowe-Rehab Tpy and Ancilry -	624,946.00		0.00	624,946.00	558,338.00
Subtotal [10A] OT - Resident Care		624,946.00		0.00	624,946.00	558,338.00
Subgroup : [11A1]	RN's - Direct Care					
530000-0104-15-000-0	Pool RNs-Ludlowe-Nursing	68,082.00		0.00	68,082.00	99,442.00
Subtotal [11A1] RN's - Direct Care		68,082.00		0.00	68,082.00	99,442.00
Subgroup : [11B1]	LPN's - Direct Care					
531000-0104-15-000-0	Pool LPNs-Ludlowe-Nursing	46,568.00		0.00	46,568.00	82,918.00
Subtotal [11B1] LPN's - Direct Care		46,568.00		0.00	46,568.00	82,918.00
Subgroup : [11C]	Aides					
532000-0104-15-000-0	Pool CNA-Ludlowe-Nursing	87,663.00		0.00	87,663.00	31,061.00
Subtotal [11C] Aides		87,663.00		0.00	87,663.00	31,061.00
Subgroup : [12]	Other					
431000-0104-15-000-0	Consulting Fees-Ludlowe-Nursing	50,304.00	RJE - 7	(5,700.00)	44,604.00	37,921.00
431000-0104-22-000-0	Consulting Fees-Ludlowe-Medical Services	5,700.00	RJE - 7	(1,372.00)	4,328.00	133,087.00
Subtotal [12] Other		56,004.00		(7,072.00)	48,932.00	171,008.00
Total [13-B] Professional Fees		1,760,701.00		0.00	1,760,701.00	1,724,525.00
Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workmen's Compensation					
401400-0104-29-000-0	Workers Compensation-Ludlowe-Emp Benefits -	337,317.00		0.00	337,317.00	343,443.00
401450-0104-29-000-0	Workers Comp Retro Exp-Ludlowe-Emp Benefits -	0.00		0.00	0.00	29,283.00
Subtotal [1A1] Workmen's Compensation		337,317.00		0.00	337,317.00	372,726.00
Subgroup : [1A3]	Unemployment Insurance					
401100-0104-29-000-0	FUI-Ludlowe-Emp Benefits -	14,183.00		0.00	14,183.00	8,926.00
401200-0104-29-000-0	SUI-Ludlowe-Emp Benefits -	56,394.00		0.00	56,394.00	82,573.00
Subtotal [1A3] Unemployment Insurance		70,577.00		0.00	70,577.00	91,499.00
Subgroup : [1A4]	Social Security (FICA)					
401000-0104-29-000-0	FICA-Ludlowe-Emp Benefits -	747,306.00		0.00	747,306.00	686,566.00
Subtotal [1A4] Social Security (FICA)		747,306.00		0.00	747,306.00	686,566.00
Subgroup : [1A5]	Health Insurance					
401300-0104-29-000-0	Health Ins-Ludlowe-Emp Benefits -	1,437,120.00		0.00	1,437,120.00	967,974.00
Subtotal [1A5] Health Insurance		1,437,120.00		0.00	1,437,120.00	967,974.00
Subgroup : [1A7]	Pensions					
401700-0104-29-000-0	Pension-Ludlowe-Emp Benefits -	702,346.00		0.00	702,346.00	273,768.00
Subtotal [1A7] Pensions		702,346.00		0.00	702,346.00	273,768.00
Subgroup : [1A9]	Other					
505000-0104-03-000-0	Background Check-Ludlowe-Administration	4,573.00		0.00	4,573.00	5,084.00
Subtotal [1A9] Other		4,573.00		0.00	4,573.00	5,084.00
Subgroup : [1C]	Bad Debts					
508000-0104-03-000-0	Bad Debt Expense-Ludlowe-Administration	209,223.00		0.00	209,223.00	130,738.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
508010-0104-03-000-0	Bad Debt Mdcr-Ludlowe-Administration	26,377.00		0.00	26,377.00	0.00
508100-0104-03-000-0	Bad Debt Mdcr-Ludlowe-Administration	1,346.00		0.00	1,346.00	0.00
Subtotal [1C] Bad Debts		236,946.00		0.00	236,946.00	130,738.00
Subgroup : [1D]	Accounting and Auditing					
432000-0104-03-000-0	Accounting Fees-Ludlowe-Administration	33,570.00		0.00	33,570.00	53,070.00
Subtotal [1D] Accounting and Auditing		33,570.00		0.00	33,570.00	53,070.00
Subgroup : [1E]	Legal					
433000-0104-03-000-0	Legal Fees-Ludlowe-Administration	9,196.00		0.00	9,196.00	5,600.00
433100-0104-03-000-0	Legal Fees - Labor-Ludlowe-Administration	327.00		0.00	327.00	0.00
433200-0104-03-000-0	Legal Fees - Collections-Ludlowe-Administration	42,218.00		0.00	42,218.00	20,658.00
433300-0104-03-000-0	Legal Fees - Non-reimbursable-Ludlowe-Admin	313.00		0.00	313.00	1,240.00
Subtotal [1E] Legal		52,054.00		0.00	52,054.00	27,498.00
Subgroup : [1G]	Office Supplies					
410000-0104-03-000-0	Supplies-Ludlowe-Administration	1,994.00		0.00	1,994.00	2,271.00
410000-0104-04-000-0	Supplies-Ludlowe-Fiscal Operations	43,350.00		0.00	43,350.00	29,154.00
410019-0104-03-000-0	Supplies COVID-Ludlowe-Administration	83.00		0.00	83.00	175.00
410019-0104-04-000-0	Supplies COVID-Ludlowe-Fiscal Operations	0.00		0.00	0.00	560.00
420000-0104-03-000-0	Minor Equip-Ludlowe-Administration	3,005.00		0.00	3,005.00	0.00
Marcum 205	Admin Equipment Rental	0.00		5,981.00	5,981.00	5,962.00
Subtotal [1G] Office Supplies		48,432.00	RJE - 4	5,981.00	54,413.00	38,122.00
Subgroup : [1H1]	Telephone and Telegraph					
461000-0104-03-000-0	Telephone-Ludlowe-Administration	37,657.00		0.00	37,657.00	47,772.00
Subtotal [1H1] Telephone and Telegraph		37,657.00		0.00	37,657.00	47,772.00
Subgroup : [1H2]	Cellular Phones and Beepers					
461100-0104-03-000-0	Telephone - Cell-Ludlowe-Administration	1,361.00		0.00	1,361.00	4,303.00
Subtotal [1H2] Cellular Phones and Beepers		1,361.00		0.00	1,361.00	4,303.00
Subgroup : [1J]	Corporation Business Taxes					
542000-0104-03-000-0	Corporate Tax - State-Ludlowe-Administration -	139,100.00		0.00	139,100.00	118,464.00
Subtotal [1J] Corporation Business Taxes		139,100.00		0.00	139,100.00	118,464.00
Subgroup : [1K1]	Other Taxes - Income					
391900-0104-00-000-0	Long- Term CT PET Tax Income-Ludlowe- - -	54,934.00		0.00	54,934.00	1,002.00
Subtotal [1K1] Other Taxes - Income		54,934.00		0.00	54,934.00	1,002.00
Subgroup : [1K3]	Resident Day User Fee					
507000-0104-03-000-0	Revenue Assessment-Ludlowe-Administration	683,902.00		0.00	683,902.00	683,974.00
Subtotal [1K3] Resident Day User Fee		683,902.00		0.00	683,902.00	683,974.00
Total [1E] Expenditures Other than Salaries		4,587,195.00		5,981.00	4,593,176.00	3,502,560.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
402000-0104-03-000-0	Holiday Expense-Ludlowe-Administration	10,757.00		0.00	10,757.00	4,575.00
Subtotal [2] Holiday Parties for Staff		10,757.00		0.00	10,757.00	4,575.00
Subgroup : [3]	Gifts to Staff and Residents					
523000-0104-03-000-0	Emp Benefits-Ludlowe-Administration	34,829.00		0.00	34,829.00	26,375.00
Subtotal [3] Gifts to Staff and Residents		34,829.00		0.00	34,829.00	26,375.00
Subgroup : [4]	Employee Travel					
521000-0104-03-000-0	Travel Expense-Ludlowe-Administration	6,646.00		0.00	6,646.00	4,601.00
Subtotal [4] Employee Travel		6,646.00		0.00	6,646.00	4,601.00
Subgroup : [5]	Education Expense					
509000-0104-03-000-0	Seminars-Ludlowe-Administration	1,586.00		0.00	1,586.00	1,782.00
Subtotal [5] Education Expense		1,586.00		0.00	1,586.00	1,782.00
Subgroup : [6]	Automobile Expense					
520000-0104-03-000-0	Auto Expense-Ludlowe-Administration	0.00		0.00	0.00	160.00
Subtotal [6] Automobile Expense		0.00		0.00	0.00	160.00
Subgroup : [M3]	Advertising Other					
410000-0104-18-000-0	Supplies-Ludlowe-Marketing	12,092.00		0.00	12,092.00	10,782.00
410019-0104-18-000-0	Supplies COVID-Ludlowe-Marketing	221.00		0.00	221.00	571.00
501100-0104-03-000-0	Advertising Promotional-Ludlowe-Administration	14,466.00		0.00	14,466.00	3,231.00
501100-0104-18-000-0	Advertising Promotional-Ludlowe-Marketing- -	8,600.00		0.00	8,600.00	14,112.00
Subtotal [M3] Advertising Other		35,379.00		0.00	35,379.00	28,696.00
Subgroup : [M7]	Postage					
504000-0104-03-000-0	Postage-Ludlowe-Administration	5,253.00		0.00	5,253.00	6,183.00
Subtotal [M7] Postage		5,253.00		0.00	5,253.00	6,183.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
491000-0104-03-000-0	Dues-Ludlowe-Administration	11,780.00		(2,697.00)	9,083.00	10,087.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		11,780.00	RJE - 3	(2,697.00)	9,083.00	10,087.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
Marcum 103	Chamber Dues	0.00		765.00	765.00	1,786.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 3	765.00	765.00	1,786.00
Subgroup : [M9]	Subscriptions					
491001-0104-03-000-0	Subscriptions-Ludlowe-Administration	7,523.00		0.00	7,523.00	8,326.00
Subtotal [M9] Subscriptions		7,523.00		0.00	7,523.00	8,326.00
Subgroup : [M10]	Contributions					
540000-0104-03-000-0	Donations-Ludlowe-Administration	300.00		0.00	300.00	0.00
541001-0104-03-000-0	Political Contributions -Ludlowe-Administration- -	0.00		0.00	0.00	1,250.00
Subtotal [M10] Contributions		300.00		0.00	300.00	1,250.00
Subgroup : [M11]	Services Provided by Contract					
431000-0104-03-000-0	Consulting Fees-Ludlowe-Administration	2,354.00		0.00	2,354.00	336.00
431000-0104-04-000-0	Consulting Fees-Ludlowe-Fiscal Operations	4,951.00		(4,951.00)	0.00	0.00
435200-0104-03-000-0	IT ServicesAdministration-Ludlowe-Administration	112,244.00	RJE - 2	0.00	112,244.00	112,510.00
440000-0104-02-000-0	Purch Services-Ludlowe-Admin Staff	0.00		0.00	0.00	28,200.00
440000-0104-03-000-0	Purch Services-Ludlowe-Administration	0.00		0.00	0.00	235.00
440000-0104-04-000-0	Purch Services-Ludlowe-Fiscal Operations	54,070.00		0.00	54,070.00	48,769.00
Subtotal [M11] Services Provided by Contract		173,619.00		(4,951.00)	168,668.00	190,050.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [M12]	Administrative Management Services					
434000-0104-03-000-0	Shared Services-Ludlowe-Administration	808,188.00	RJE - 2	4,951.00	813,139.00	721,916.00
				4,951.00		
Subtotal [M12] Administrative Management Services		808,188.00		4,951.00	813,139.00	721,916.00
Subgroup : [M13]	Other					
391700-0104-00-000-0	Employee Retention Tax Credit Revenue-Ludlowe	17,088.00		0.00	17,088.00	0.00
500000-0104-03-000-0	Licenses and Permits-Ludlowe-Administration	3,116.00	RJE - 3	1,932.00	5,048.00	2,033.00
				1,932.00		
503000-0104-03-000-0	Penalties-Ludlowe-Administration	0.00		0.00	0.00	26,908.00
503200-0104-03-000-0	Bank Charges-Ludlowe-Administration	49,221.00		0.00	49,221.00	41,696.00
522000-0104-03-000-0	Hotel Expense-Ludlowe-Administration	910.00		0.00	910.00	0.00
541000-0104-03-000-0	Misc. Expense-Ludlowe-Administration -	5,765.00		0.00	5,765.00	1,733.00
Subtotal [M13] Other		76,100.00		1,932.00	78,032.00	72,370.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		1,171,960.00		0.00	1,171,960.00	1,078,157.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
412000-0104-13-000-0	Food-Ludlowe-Dietary	488,716.00		0.00	488,716.00	443,674.00
412000-0104-38-000-0	Food-Ludlowe-Cafe	18,882.00		0.00	18,882.00	16,964.00
412019-0104-13-000-0	Food COVID-Ludlowe-Dietary	0.00		0.00	0.00	31.00
412100-0104-13-000-0	Food Supplements-Ludlowe-Dietary	39,754.00		0.00	39,754.00	38,964.00
523019-0104-03-000-0	Employee Benefits Other COVID-Ludlowe-Administrati	0.00		0.00	0.00	3,626.00
Subtotal [2A1] Raw Food		547,352.00		0.00	547,352.00	503,259.00
Subgroup : [2A2]	Non-Food Supplies					
410000-0104-13-000-0	Supplies-Ludlowe-Dietary	60,540.00		0.00	60,540.00	51,088.00
Subtotal [2A2] Non-Food Supplies		60,540.00		0.00	60,540.00	51,088.00
Subgroup : [2B]	Purchased Services					
440000-0104-13-000-0	Purch Services-Ludlowe-Dietary	4,916.00	RJE - 6	12,664.00	17,580.00	16,503.00
				12,664.00		
Subtotal [2B] Purchased Services		4,916.00		12,664.00	17,580.00	16,503.00
Subgroup : [2C]	Other					
410019-0104-13-000-0	Supplies COVID-Ludlowe-Dietary	177.00		0.00	177.00	22.00
452000-0104-13-000-0	Equip Rental-Ludlowe-Dietary	2,277.00		0.00	2,277.00	1,721.00
Subtotal [2C] Other		2,454.00		0.00	2,454.00	1,743.00
Total [18] Dietary Basis for Allocation of Costs		615,262.00		12,664.00	627,926.00	572,593.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..					
414100-0104-10-000-0	Linen-Ludlowe-Laundry	1,229.00		0.00	1,229.00	1,162.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		1,229.00		0.00	1,229.00	1,162.00
Subgroup : [3B]	Purchased Services					
533000-0104-10-000-0	Outside Services-Ludlowe-Laundry -	185,023.00		0.00	185,023.00	171,492.00
Subtotal [3B] Purchased Services		185,023.00		0.00	185,023.00	171,492.00
Subgroup : [3C]	Other					
410000-0104-10-000-0	Supplies-Ludlowe-Laundry	3,064.00		0.00	3,064.00	2,674.00
410019-0104-10-000-0	Supplies COVID-Ludlowe-Laundry	0.00		0.00	0.00	33.00
414000-0104-10-000-0	Diapers-Ludlowe-Laundry	61,010.00		0.00	61,010.00	52,538.00
Subtotal [3C] Other		64,074.00		0.00	64,074.00	55,245.00
Total [19] Laundry-Basis for Allocation of Costs		250,326.00		0.00	250,326.00	227,899.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1]	In-House Care Supplies					
410000-0104-09-000-0	Supplies-Ludlowe-Housekeeping	61,227.00		0.00	61,227.00	52,432.00
410019-0104-09-000-0	Supplies COVID-Ludlowe-Housekeeping	1,127.00		0.00	1,127.00	1,030.00
420000-0104-09-000-0	Minor Equip-Ludlowe-Housekeeping	402.00		0.00	402.00	774.00
Subtotal [4A1] In-House Care Supplies		62,756.00		0.00	62,756.00	54,236.00
Subgroup : [4B]	Purchased Services					
440000-0104-09-000-0	Purch Services-Ludlowe-Housekeeping	4,042.00		0.00	4,042.00	4,448.00
Subtotal [4B] Purchased Services		4,042.00		0.00	4,042.00	4,448.00
Subgroup : [5A1]	Own Pharmacy					
411200-0104-23-000-0	Drugs Medicare Pt A-Ludlowe-Rehab Tpy and Ancilry	874,916.00		0.00	874,916.00	820,726.00
Subtotal [5A1] Own Pharmacy		874,916.00		0.00	874,916.00	820,726.00
Subgroup : [5B]	Medicine Cabinet Drugs					
411700-0104-22-000-0	House Drugs (OTC)-Ludlowe-Medical Services -	36,658.00		0.00	36,658.00	44,357.00
Subtotal [5B] Medicine Cabinet Drugs		36,658.00		0.00	36,658.00	44,357.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
410000-0104-15-000-0	Supplies-Ludlowe-Nursing	190,736.00		0.00	190,736.00	173,295.00
410019-0104-15-000-0	Supplies COVID-Ludlowe-Nursing	49,996.00		0.00	49,996.00	70,390.00
Subtotal [5C] Medical and Therapeutic Supplies		240,732.00		0.00	240,732.00	243,685.00
Subgroup : [5D]	Ambulance/Limousine					
440010-0104-15-000-0	Purch Services Ambulance-Ludlowe-Nursing	1,513.00		0.00	1,513.00	9,697.00
Subtotal [5D] Ambulance/Limousine		1,513.00		0.00	1,513.00	9,697.00
Subgroup : [5E2]	Oxygen - Other					
413001-0104-23-000-0	Oxygen Non Billable-Ludlowe-Rehab Tpy and Ancilry	16,977.00		0.00	16,977.00	5,885.00
Subtotal [5E2] Oxygen - Other		16,977.00		0.00	16,977.00	5,885.00
Subgroup : [5F]	X-Rays and related radiological					
438020-0104-27-000-0	X-Ludlowe-Laboratory	59,433.00		0.00	59,433.00	78,966.00
Subtotal [5F] X-Rays and related radiological		59,433.00		0.00	59,433.00	78,966.00
Subgroup : [5H]	Laboratory					
438019-0104-27-000-0	Lab Fees COVID 19-Ludlowe-Laboratory	0.00		0.00	0.00	875.00
438030-0104-27-000-0	Lab Fees-Ludlowe-Laboratory	138,041.00		0.00	138,041.00	203,947.00
Subtotal [5H] Laboratory		138,041.00		0.00	138,041.00	204,822.00
Subgroup : [5I]	Recreation					
410000-0104-07-000-0	Supplies-Ludlowe-Rec Therapy	6,375.00		0.00	6,375.00	5,709.00
410019-0104-07-000-0	Supplies COVID-Ludlowe-Rec Therapy	0.00		0.00	0.00	958.00
420000-0104-07-000-0	Minor Equip-Ludlowe-Rec Therapy	90.00		0.00	90.00	0.00
440000-0104-07-000-0	Purch Services-Ludlowe-Rec Therapy	8,461.00		0.00	8,461.00	4,900.00
Subtotal [5I] Recreation		14,926.00		0.00	14,926.00	11,567.00
Subgroup : [5L]	Cable Television					
440050-0104-07-000-0	Cable Expense-Ludlowe-Rec Therapy	18,900.00		0.00	18,900.00	20,138.00
Subtotal [5L] Cable Television		18,900.00		0.00	18,900.00	20,138.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [5M]	Other					
410000-0104-23-000-0	Supplies-Ludlowe-Rehab Tpy and Ancnlry	0.00		0.00	0.00	850.00
411010-0104-22-000-0	Flu Vaccine-Ludlowe-Medical Services- -	11,041.00		0.00	11,041.00	4,715.00
413500-0104-23-000-0	IV Thy Supplies-Ludlowe-Rehab Tpy and Ancnlry	16,803.00		0.00	16,803.00	14,663.00
420000-0104-15-000-0	Minor Equip-Ludlowe-Nursing	5,392.00		0.00	5,392.00	17,292.00
440000-0104-14-000-0	Purch Services-Ludlowe-Nursing Admin	1,928.00		0.00	1,928.00	1,377.00
440000-0104-15-000-0	Purch Services-Ludlowe-Nursing	4,803.00		0.00	4,803.00	240.00
450000-0104-24-000-0	Rental Expenses-Ludlowe-Respiratory	0.00		0.00	0.00	113.00
452000-0104-15-000-0	Equip Rental-Ludlowe-Nursing	19,618.00		0.00	19,618.00	33,620.00
452000-0104-23-000-0	Equip Rental-Ludlowe-Rehab Tpy and Ancnlry	11,708.00		0.00	11,708.00	13,046.00
452000-0104-24-000-0	Equip Rental-Ludlowe-Respiratory	34,254.00		0.00	34,254.00	34,082.00
	Subtotal [5M] Other	105,547.00		0.00	105,547.00	119,998.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,574,441.00		0.00	1,574,441.00	1,618,525.00
Group : [22]	Maintenance and Property					
Subgroup : [6B]	Heat					
463000-0104-25-000-0	Gas-Ludlowe-Property	44,138.00		0.00	44,138.00	41,420.00
	Subtotal [6B] Heat	44,138.00		0.00	44,138.00	41,420.00
Subgroup : [6C]	Light & Power					
462000-0104-25-000-0	Electric-Ludlowe-Property	181,138.00		0.00	181,138.00	169,108.00
	Subtotal [6C] Light & Power	181,138.00		0.00	181,138.00	169,108.00
Subgroup : [6D]	Water					
464000-0104-25-000-0	Sewer-Ludlowe-Property	33,176.00		0.00	33,176.00	28,583.00
466000-0104-25-000-0	Water-Ludlowe-Property	2,162.00		0.00	2,162.00	2,013.00
	Subtotal [6D] Water	35,338.00		0.00	35,338.00	30,596.00
Subgroup : [6E]	Equipment Lease					
435210-0104-03-000-0	IT Rental-Ludlowe-Administration	50,049.00		(5,981.00)	44,068.00	46,063.00
452000-0104-04-000-0	Equip Rental-Ludlowe-Fiscal Operations	5,241.00	RJE - 4	(5,981.00)	5,241.00	11,024.00
	Subtotal [6E] Equipment Lease	55,290.00		(5,981.00)	49,309.00	57,087.00
Subgroup : [6F]	Other					
410000-0104-08-000-0	Supplies-Ludlowe-Maintenance	62,599.00		0.00	62,599.00	56,057.00
410019-0104-08-000-0	Supplies COVID-Ludlowe-Maintenance	0.00		0.00	0.00	766.00
420000-0104-08-000-0	Minor Equip-Ludlowe-Maintenance	2,390.00		0.00	2,390.00	844.00
431000-0104-08-000-0	Consulting Fees-Ludlowe-Maintenance	4,282.00		0.00	4,282.00	0.00
440000-0104-08-000-0	Purch Services-Ludlowe-Maintenance	119,377.00		(12,664.00)	106,713.00	101,140.00
440000-0104-12-000-0	Purch Services-Ludlowe-Security	0.00	RJE - 6	(12,664.00)	0.00	1,982.00
440001-0104-08-000-0	Ground Services-Ludlowe-Maintenance	45,772.00		0.00	45,772.00	40,339.00
442000-0104-08-000-0	Pest Control-Ludlowe-Maintenance -	2,969.00		0.00	2,969.00	1,707.00
443000-0104-08-000-0	Carling-Ludlowe-Maintenance	52,447.00		0.00	52,447.00	43,958.00
	Subtotal [6F] Other	289,816.00		(12,664.00)	277,152.00	246,793.00
Subgroup : [7D]	Movable Equipment					
486000-0104-25-000-0	Depr Exp MME-Ludlowe	100,980.00		(12,006.00)	88,974.00	105,022.00
	Subtotal [7D] Movable Equipment	100,980.00		(12,006.00)	88,974.00	105,022.00
Subgroup : [8C]	Leasehold Improvements					
484000-0104-25-000-0	Depe Exp LHI-Ludlowe	27,958.00		12,006.00	39,964.00	18,757.00
	Subtotal [8C] Leasehold Improvements	27,958.00		12,006.00	39,964.00	18,757.00
Subgroup : [9]	Rental Payments					
471000-0104-25-000-0	Rent-Ludlowe-Property	2,343,757.00		(213,496.00)	2,130,261.00	2,333,576.00
	Subtotal [9] Rental Payments	2,343,757.00		(213,496.00)	2,130,261.00	2,333,576.00
Subgroup : [10B]	Real estate taxes paid by lessor					
473000-0104-25-000-0	Real Estate Taxes-Ludlowe-Property -	0.00		182,740.00	182,740.00	0.00
473000-0114-25-000-0	Real Estate Taxes-Hebrew Home-Property -	0.00	RJE - 8	0.00	0.00	181,418.00
	Subtotal [10B] Real estate taxes paid by lessor	0.00		182,740.00	182,740.00	181,418.00
Subgroup : [10C]	Personal property taxes					
472000-0104-25-000-0	Personal Property Taxes-Ludlowe-Property	14,017.00		0.00	14,017.00	16,040.00
	Subtotal [10C] Personal property taxes	14,017.00		0.00	14,017.00	16,040.00
Total [22] Maintenance and Property		3,092,432.00		(49,401.00)	3,043,031.00	3,199,817.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
503100-0104-03-000-0	Interest-Ludlowe-Administration	312.00		0.00	312.00	260.00
503130-0104-03-000-0	Interest on Computer Loan-Ludlowe-Administrati	2,588.00		0.00	2,588.00	3,757.00
	Subtotal [12D] Other Interest Expense	2,900.00		0.00	2,900.00	4,017.00
Subgroup : [14A]	Insurance on Property					
472500-0104-25-000-0	Property Insurance-Ludlowe-Property -	0.00		30,756.00	30,756.00	0.00
472500-0114-25-000-0	Property Insurance-Hebrew Home-Property -	0.00	RJE - 8	30,756.00	0.00	16,238.00
	Subtotal [14A] Insurance on Property	0.00		30,756.00	30,756.00	16,238.00
Subgroup : [14C3]	Other					
510000-0104-03-000-0	Liability Ins-Ludlowe-Administration	120,247.00		0.00	120,247.00	117,472.00
513000-0104-03-000-0	Crime Ins-Ludlowe-Administration	2,656.00		0.00	2,656.00	3,312.00
	Subtotal [14C3] Other	122,903.00		0.00	122,903.00	120,784.00
Total [27] Interest and Insurance		125,803.00		30,756.00	156,559.00	141,039.00
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
311000-0104-00-000-0	Medicaid Room & Board-Ludlowe	(13,210,285.00)		0.00	(13,210,285.00)	(13,153,545.00)
	Subtotal [1A] Medicaid Residents (CT only)	(13,210,285.00)		0.00	(13,210,285.00)	(13,153,545.00)
Subgroup : [1B]	Medicaid room and board contractual allowance					
311005-0104-00-000-0	Medicaid Room & Board Contra-Ludlowe	4,203,546.00		0.00	4,203,546.00	4,543,846.00
313005-0104-00-000-0	Medicaid Contra Other-Ludlowe	11,173.00		0.00	11,173.00	5,184.00
	Subtotal [1B] Medicaid room and board contractual allowance	4,214,719.00		0.00	4,214,719.00	4,549,030.00
Subgroup : [3A]	Medicare Residents (All inclusive)					
321000-0104-00-000-0	Medicare Pt A Room & Board-Ludlowe	(6,134,570.00)		0.00	(6,134,570.00)	(5,324,737.00)
	Subtotal [3A] Medicare Residents (All inclusive)	(6,134,570.00)		0.00	(6,134,570.00)	(5,324,737.00)
Subgroup : [3B]	Medicare room and board contractual allowance					

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		<u>9/30/2023</u>			<u>9/30/2023</u>	<u>9/30/2022</u>
321005-0104-00-000-0	Medicare Pt A R and B Contra-Ludlowe	4,905,824.00		0.00	4,905,824.00	4,302,799.00
323005-0104-00-000-0	Medicare Pt A Contra Other-Ludlowe	257,129.00		0.00	257,129.00	238,005.00
328000-0104-00-000-0	Medicare Pt A Sequestration-Ludlowe	149,869.00		0.00	149,869.00	48,043.00
Subtotal [3B] Medicare room and board contractual allowance		5,312,822.00		0.00	5,312,822.00	4,588,847.00
Subgroup : [4A]	Private-pay residents and other					
303100-0104-00-000-0	Hospice Revenue-Ludlowe	(1,147,595.00)		0.00	(1,147,595.00)	(1,302,285.00)
341000-0104-00-000-0	Private Room & Board-Ludlowe	(2,722,120.00)		0.00	(2,722,120.00)	(2,355,825.00)
351000-0104-00-000-0	Comm Ins Room & Board-Ludlowe	(235,845.00)		0.00	(235,845.00)	(264,210.00)
371000-0104-00-000-0	Mgd Medicare Room and Board-Ludlowe	(4,175,675.00)		0.00	(4,175,675.00)	(4,085,230.00)
389010-0104-00-000-0	Patient Revenue Capitation -Ludlowe	(233,860.00)		0.00	(233,860.00)	(129,875.00)
Subtotal [4A] Private-pay residents and other		(6,515,095.00)		0.00	(6,515,095.00)	(8,137,425.00)
Subgroup : [4B]	Private-pay room and board contractual allowance					
303005-0104-00-000-0	Hospice Contra Other-Ludlowe	819.00		0.00	819.00	72.00
303700-0104-00-000-0	Hospice C/A-Ludlowe	350,840.00		0.00	350,840.00	462,735.00
341005-0104-00-000-0	Private Room & Board Contra-Ludlowe	119,325.00		0.00	119,325.00	124,054.00
351005-0104-00-000-0	Comm Ins Room & Board Contra-Ludlowe	40,036.00		0.00	40,036.00	38,955.00
353005-0104-00-000-0	Comm Ins Contra Other-Ludlowe	8,945.00		0.00	8,945.00	9,966.00
371005-0104-00-000-0	Mgd Medicare Room & Board Contra-Ludlowe	1,655,820.00		0.00	1,655,820.00	1,395,016.00
373005-0104-00-000-0	Mgd Medicare Contra Other-Ludlowe	138,985.00		0.00	138,985.00	173,174.00
Subtotal [4B] Private-pay room and board contractual allowance		2,314,770.00		0.00	2,314,770.00	2,203,972.00
Subgroup : [5A]	Prescription Drugs - Medicare					
324100-0104-00-000-0	Medicare Pt A Pharmacy-Ludlowe	(859,173.00)		0.00	(859,173.00)	(719,753.00)
Subtotal [5A] Prescription Drugs - Medicare		(859,173.00)		0.00	(859,173.00)	(719,753.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
324105-0104-00-000-0	Medicare Pt A Pharmacy Contra-Ludlowe	949,992.00		0.00	949,992.00	854,582.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		949,992.00		0.00	949,992.00	854,582.00
Subgroup : [5C]	Prescription Drugs - Non-medicare					
304100-0104-00-000-0	Hospice Pharmacy-Ludlowe	(2,044.00)		0.00	(2,044.00)	(1,623.00)
314100-0104-00-000-0	Medicaid Pharmacy-Ludlowe	(41,246.00)		0.00	(41,246.00)	(43,502.00)
344100-0104-00-000-0	Private Pharmacy-Ludlowe	(159.00)		0.00	(159.00)	(72.00)
354100-0104-00-000-0	Comm Ins Pharmacy-Ludlowe	(41,460.00)		0.00	(41,460.00)	(41,473.00)
374100-0104-00-000-0	Mgd Medicare Pharmacy-Ludlowe	(559,675.00)		0.00	(559,675.00)	(624,449.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(644,584.00)		0.00	(644,584.00)	(711,119.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance					
304105-0104-00-000-0	Hospice Pharmacy Contra-Ludlowe	2,044.00		0.00	2,044.00	1,623.00
314105-0104-00-000-0	Medicaid Pharmacy Contra-Ludlowe	41,246.00		0.00	41,246.00	43,502.00
344105-0104-00-000-0	Private Pharmacy Contra-Ludlowe	7,022.00		0.00	7,022.00	617.00
354105-0104-00-000-0	Comm Ins Pharmacy Contra-Ludlowe	57,942.00		0.00	57,942.00	66,249.00
374105-0104-00-000-0	Mgd Medicare Pharmacy Contra-Ludlowe	675,240.00		0.00	675,240.00	663,129.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		783,494.00		0.00	783,494.00	775,120.00
Subgroup : [6A]	Medical Supplies - Medicare					
324200-0104-00-000-0	MCR Pt A Chargeable Med Supp-Ludlowe	(2,345.00)		0.00	(2,345.00)	(4,480.00)
Subtotal [6A] Medical Supplies - Medicare		(2,345.00)		0.00	(2,345.00)	(4,480.00)
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance					
324205-0104-00-000-0	MCR Pt A Charge Med Supp Contra-Ludlowe	2,345.00		0.00	2,345.00	4,480.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		2,345.00		0.00	2,345.00	4,480.00
Subgroup : [7A]	Physical Therapy - Medicare					
324300-0104-00-000-0	Medicare Pt A PT-Ludlowe	(839,878.00)		0.00	(839,878.00)	(563,753.00)
334300-0104-00-000-0	Medicare Pt B PT-Ludlowe	(28,788.00)		0.00	(28,788.00)	(36,317.00)
Subtotal [7A] Physical Therapy - Medicare		(868,666.00)		0.00	(868,666.00)	(600,070.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
321006-0104-00-000-0	Medicare A PT Contra-Ludlowe	(1,152,302.00)		0.00	(1,152,302.00)	(1,019,768.00)
324305-0104-00-000-0	Medicare Pt A PT Contra-Ludlowe	839,878.00		0.00	839,878.00	563,753.00
334305-0104-00-000-0	Medicare Pt B PT Contra-Ludlowe	17,070.00		0.00	17,070.00	9,898.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(295,354.00)		0.00	(295,354.00)	(446,117.00)
Subgroup : [7C]	Physical Therapy - Non-medicare					
304300-0104-00-000-0	Hospice PT-Ludlowe	(107.00)		0.00	(107.00)	(110.00)
304305-0104-00-000-0	Hospice PT Contra-Ludlowe	107.00		0.00	107.00	110.00
314300-0104-00-000-0	Medicaid PT-Ludlowe	(12,411.00)		0.00	(12,411.00)	(20,167.00)
314305-0104-00-000-0	Medicaid PT Contra-Ludlowe	12,411.00		0.00	12,411.00	20,167.00
337300-0104-00-000-0	Mgd Medicare Pt B PT-Ludlowe	0.00		0.00	0.00	(219.00)
337305-0104-00-000-0	Mgd Medicare Pt B PT Contra-Ludlowe	0.00		0.00	0.00	(350.00)
344300-0104-00-000-0	Private PT-Ludlowe	(6,795.00)		0.00	(6,795.00)	(1,720.00)
354300-0104-00-000-0	Comm Ins PT-Ludlowe	(39,469.00)		0.00	(39,469.00)	(30,583.00)
354305-0104-00-000-0	Comm Ins PT Contra-Ludlowe	39,469.00		0.00	39,469.00	30,634.00
374300-0104-00-000-0	Mgd Medicare PT-Ludlowe	(646,800.00)		0.00	(646,800.00)	(461,942.00)
374305-0104-00-000-0	Mgd Medicare PT Contra-Ludlowe	647,011.00		0.00	647,011.00	461,960.00
378100-0104-00-000-0	Medicare Mgd Care Pt B PT-Ludlowe	(32,117.00)		0.00	(32,117.00)	(45,003.00)
Subtotal [7C] Physical Therapy - Non-medicare		(38,701.00)		0.00	(38,701.00)	(47,223.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
344305-0104-00-000-0	Private PT Contra-Ludlowe	1,586.00		0.00	1,586.00	0.00
371006-0104-00-000-0	Mgd Medicare PT Contra-Ludlowe	(232,786.00)		0.00	(232,786.00)	(147,211.00)
378105-0104-00-000-0	Medicare Mgd Pt B PT Contra-Ludlowe	25,887.00		0.00	25,887.00	21,504.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		(205,313.00)		0.00	(205,313.00)	(125,707.00)
Subgroup : [8A]	Speech Therapy - Medicare					
324400-0104-00-000-0	Medicare Pt A ST-Ludlowe	(206,287.00)		0.00	(206,287.00)	(128,566.00)
Subtotal [8A] Speech Therapy - Medicare		(206,287.00)		0.00	(206,287.00)	(128,566.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
321008-0104-00-000-0	Medicare A ST Contra-Ludlowe	(555,002.00)		0.00	(555,002.00)	(466,749.00)
324405-0104-00-000-0	Medicare Pt A ST Contra-Ludlowe	206,287.00		0.00	206,287.00	128,566.00
334405-0104-00-000-0	Medicare Pt B ST Contra-Ludlowe	9,649.00		0.00	9,649.00	3,433.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(339,066.00)		0.00	(339,066.00)	(334,750.00)
Subgroup : [8C]	Speech Therapy - Non-medicare					
304400-0104-00-000-0	Hospice ST-Ludlowe	0.00		0.00	0.00	(186.00)
314400-0104-00-000-0	Medicaid ST-Ludlowe	(5,216.00)		0.00	(5,216.00)	(4,640.00)
334400-0104-00-000-0	Medicare Pt B ST-Ludlowe	(19,388.00)		0.00	(19,388.00)	(14,067.00)
344400-0104-00-000-0	Private ST-Ludlowe	(4,250.00)		0.00	(4,250.00)	(95.00)
354400-0104-00-000-0	Comm Ins ST-Ludlowe	(2,652.00)		0.00	(2,652.00)	(6,556.00)
374400-0104-00-000-0	Mgd Medicare ST-Ludlowe	(83,895.00)		0.00	(83,895.00)	(73,547.00)
378120-0104-00-000-0	Medicare Mgd Care Pt B ST-Ludlowe	(31,936.00)		0.00	(31,936.00)	(22,328.00)
Subtotal [8C] Speech Therapy - Non-medicare		(147,337.00)		0.00	(147,337.00)	(121,419.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
314405-0104-00-000-0	Medicaid ST Contra-Ludlowe	5,216.00		0.00	5,216.00	4,640.00
354405-0104-00-000-0	Comm Ins ST Contra-Ludlowe	2,652.00		0.00	2,652.00	6,556.00
371008-0104-00-000-0	Mgd Medicare ST Contra-Ludlowe	(113,643.00)		0.00	(113,643.00)	(56,994.00)
374405-0104-00-000-0	Mgd Medicare ST Contra-Ludlowe	83,895.00		0.00	83,895.00	73,547.00
378125-0104-00-000-0	Medicare Mgd Pt B STContra-Ludlowe	24,507.00		0.00	24,507.00	14,575.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		2,627.00		0.00	2,627.00	42,324.00
Subgroup : [9A]	Occupational Therapy - Medicare					
324800-0104-00-000-0	Medicare Pt A OT-Ludlowe	(982,920.00)		0.00	(982,920.00)	(598,809.00)
334800-0104-00-000-0	Medicare Pt B OT-Ludlowe	(32,884.00)		0.00	(32,884.00)	(22,979.00)
Subtotal [9A] Occupational Therapy - Medicare		(1,015,804.00)		0.00	(1,015,804.00)	(621,788.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
321007-0104-00-000-0	Medicare A OT Contra-Ludlowe	(1,075,335.00)		0.00	(1,075,335.00)	(951,411.00)
324805-0104-00-000-0	Medicare Pt A OT Contra-Ludlowe	982,920.00		0.00	982,920.00	598,809.00
334805-0104-00-000-0	Medicare Pt B OT Contra-Ludlowe	19,272.00		0.00	19,272.00	8,893.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(73,143.00)		0.00	(73,143.00)	(343,709.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare					
304800-0104-00-000-0	Hospice OT-Ludlowe	(216.00)		0.00	(216.00)	(218.00)
314800-0104-00-000-0	Medicaid OT-Ludlowe	(16,349.00)		0.00	(16,349.00)	(18,289.00)
344800-0104-00-000-0	Private OT-Ludlowe	(7,359.00)		0.00	(7,359.00)	(154.00)
354800-0104-00-000-0	Comm Ins OT-Ludlowe	(45,056.00)		0.00	(45,056.00)	(31,371.00)
374800-0104-00-000-0	Mgd Medicare OT-Ludlowe	(735,865.00)		0.00	(735,865.00)	(488,110.00)
378130-0104-00-000-0	Medicare Mgd Care Pt B OT-Ludlowe	(27,715.00)		0.00	(27,715.00)	(15,953.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(832,560.00)		0.00	(832,560.00)	(554,095.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
304805-0104-00-000-0	Hospice OT Contra-Ludlowe	108.00		0.00	108.00	18.00
314805-0104-00-000-0	Medicaid OT Contra-Ludlowe	16,349.00		0.00	16,349.00	18,289.00
344805-0104-00-000-0	Private OT Contra-Ludlowe	1,306.00		0.00	1,306.00	0.00
354805-0104-00-000-0	Comm Ins OT Contra-Ludlowe	45,056.00		0.00	45,056.00	31,371.00
371007-0104-00-000-0	Mgd Medicare OT Contra-Ludlowe	(217,286.00)		0.00	(217,286.00)	(136,944.00)
374805-0104-00-000-0	Mgd Medicare OT Contra-Ludlowe	735,865.00		0.00	735,865.00	488,110.00
378135-0104-00-000-0	Medicare Mgd Pt B OT Contra-Ludlowe	21,939.00		0.00	21,939.00	12,274.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		603,337.00		0.00	603,337.00	413,118.00
Subgroup : [10A]	Other - Medicare					
321009-0104-00-000-0	Medicare A NTA Contra-Ludlowe	(1,614,793.00)		0.00	(1,614,793.00)	(1,418,586.00)
321010-0104-00-000-0	Medicare A Nsng Comp Contra-Ludlowe	(2,816,788.00)		0.00	(2,816,788.00)	(2,220,096.00)
324000-0104-00-000-0	Medicare Pt A Ambulance-Ludlowe	(5,523.00)		0.00	(5,523.00)	0.00
324500-0104-00-000-0	Medicare Pt A IV Therapy-Ludlowe	(90,819.00)		0.00	(90,819.00)	(134,828.00)
324600-0104-00-000-0	Medicare Pt A Lab-Ludlowe	(168,857.00)		0.00	(168,857.00)	(147,628.00)
325000-0104-00-000-0	Medicare Pt A X-Ludlowe	(82,750.00)		0.00	(82,750.00)	(90,377.00)
329000-0104-00-000-0	Medicare Pt A Settlement-Ludlowe	(17,145.00)		0.00	(17,145.00)	0.00
334600-0104-00-000-0	Medicare Pt B Lab-Ludlowe	(4,101.00)		0.00	(4,101.00)	0.00
335700-0104-00-000-0	Medicare Pt B Flu/Pneumonia-Ludlowe	(7,609.00)		0.00	(7,609.00)	(1,895.00)
335900-0104-00-000-0	Medicare Part B Telehealthfield-Ludlowe	(90.00)		0.00	(90.00)	(210.00)
338000-0104-00-000-0	Medicare Pt B Prior Period-Ludlowe	783.00		0.00	783.00	258.00
Subtotal [10A] Other - Medicare		(4,807,692.00)		0.00	(4,807,692.00)	(4,013,362.00)
Subgroup : [10B]	Other - Non-medicare					
304600-0104-00-000-0	Hospice Lab-Ludlowe	(819.00)		0.00	(819.00)	(72.00)
314000-0104-00-000-0	Medicaid Ambulance-Ludlowe	(665.00)		0.00	(665.00)	0.00
314600-0104-00-000-0	Medicaid Lab-Ludlowe	(9,746.00)		0.00	(9,746.00)	(5,062.00)
315000-0104-00-000-0	Medicaid X-Ludlowe	(763.00)		0.00	(763.00)	(121.00)
344200-0104-00-000-0	Private Chargeable Med Supp-Ludlowe	0.00		0.00	0.00	(1,241.00)
344600-0104-00-000-0	Private Lab-Ludlowe	(1,745.00)		0.00	(1,745.00)	(1,210.00)
345000-0104-00-000-0	Private X-Ludlowe	0.00		0.00	0.00	(142.00)
345700-0104-00-000-0	Private Flu/Pneumonia-Ludlowe	(183.00)		0.00	(183.00)	(137.00)
354500-0104-00-000-0	Comm Ins IV Therapy-Ludlowe	(16,483.00)		0.00	(16,483.00)	(25,047.00)
354600-0104-00-000-0	Comm Ins Lab-Ludlowe	(7,643.00)		0.00	(7,643.00)	(5,523.00)
355000-0104-00-000-0	Comm Ins X-Ludlowe	(1,302.00)		0.00	(1,302.00)	(4,443.00)
371009-0104-00-000-0	Mgd Medicare NTA Contra-Ludlowe	(335,133.00)		0.00	(335,133.00)	(188,320.00)
371010-0104-00-000-0	Mgd Medicare Nsng Comp Contra-Ludlowe	(524,807.00)		0.00	(524,807.00)	(284,881.00)
374000-0104-00-000-0	Mgd Medicare Ambulance-Ludlowe	(363.00)		0.00	(363.00)	0.00
374200-0104-00-000-0	Mgd Medicare Chargeable Medical Supplies-Ludlowe	(364.00)		0.00	(364.00)	(4,689.00)
374205-0104-00-000-0	Mgd Medicare Chargeable Med Supp Contra-Ludlowe	364.00		0.00	364.00	4,689.00
374500-0104-00-000-0	Mgd Medicare IV Therapy-Ludlowe	(116,880.00)		0.00	(116,880.00)	(70,233.00)
374600-0104-00-000-0	Mgd Medicare Lab-Ludlowe	(92,433.00)		0.00	(92,433.00)	(110,840.00)
374900-0104-00-000-0	Mgd Medicare Specialty Beds-Ludlowe	(224.00)		0.00	(224.00)	(43.00)
375000-0104-00-000-0	Mgd Medicare X-Ludlowe	(45,965.00)		0.00	(45,965.00)	(62,292.00)
375700-0104-00-000-0	Mgd Medicare Flu/Pneumonia-Ludlowe	(6,082.00)		0.00	(6,082.00)	(2,362.00)
378000-0104-00-000-0	Mgd Medicare Prior Period-Ludlowe	35,094.00		0.00	35,094.00	7,888.00
Subtotal [10B] Other - Non-medicare		(1,126,142.00)		0.00	(1,126,142.00)	(754,081.00)
Subgroup : [15]	Interest Income					
391100-0104-00-000-0	Interest Income-Ludlowe	(27,661.00)		0.00	(27,661.00)	(1,317.00)
Subtotal [15] Interest Income		(27,661.00)		0.00	(27,661.00)	(1,317.00)
Subgroup : [18]	Other Revenue					
391500-0104-00-000-0	Misc. Other Income-Ludlowe	(43,205.00)		0.00	(43,205.00)	(115,828.00)
391530-0104-00-000-0	Misc Income Rebates-Ludlowe	(2,536.00)		0.00	(2,536.00)	0.00
391600-0104-00-000-0	Transcription Income-Ludlowe	(357.00)		0.00	(357.00)	0.00
541050-0104-03-000-0	Prior Period Expense-Ludlowe-Administration	(71,203.00)		0.00	(71,203.00)	(4,063.00)
Subtotal [18] Other Revenue		(117,301.00)		0.00	(117,301.00)	(119,891.00)
Total [30] Statement of Revenue		(25,282,973.00)		0.00	(25,282,973.00)	(22,831,681.00)
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
101005-0104-00-000-0	Cash Operating-Ludlowe	584,484.00		0.00	584,484.00	216,964.00
102000-0104-00-000-0	Cash - Payroll-Ludlowe	7,176.00		0.00	7,176.00	7,539.00
104020-0104-00-000-0	Cash - Savings 2-Ludlowe	1,757,629.00		0.00	1,757,629.00	943,965.00
105000-0104-00-000-0	Cash - Savings Patients-Ludlowe	44,780.00		0.00	44,780.00	53,424.00
106000-0104-00-000-0	Petty Cash-Ludlowe	1,500.00		0.00	1,500.00	1,500.00
106100-0104-00-000-0	Petty Cash - Resident Funds-Ludlowe	1,000.00		0.00	1,000.00	1,000.00
107000-0104-00-000-0	Resident Refunds-Ludlowe	0.00		0.00	0.00	5,034.00
Subtotal [A1] Cash		2,396,569.00		0.00	2,396,569.00	1,229,426.00
Subgroup : [A2]	Resident Accounts Receivable					
110000-0104-00-000-0	Accounts Receivable-Ludlowe	363,463.00		0.00	363,463.00	207,275.00
111000-0104-00-000-0	A/R Private-Ludlowe	209,538.00		0.00	209,538.00	286,995.00
111200-0104-00-000-0	A/R Comm Ins-Ludlowe	158,338.00		0.00	158,338.00	82,932.00
111300-0104-00-000-0	AR Hospice-Ludlowe	182,855.00		0.00	182,855.00	159,510.00
111400-0104-00-000-0	A/R Mgd Medicare-Ludlowe	463,678.00		0.00	463,678.00	353,779.00
112000-0104-00-000-0	A/R Medicare Pt A-Ludlowe	697,817.00		0.00	697,817.00	894,964.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
112500-0104-00-000-0	A/R Medicare Pt B-Ludlowe	8,680.00		0.00	8,680.00	9,702.00
113000-0104-00-000-0	A/R Medicaid-Ludlowe	868,270.00		0.00	868,270.00	1,165,033.00
114000-0104-00-000-0	A/R Patient Pticipation-Ludlowe	67,711.00		0.00	67,711.00	105,183.00
116100-0104-00-000-0	Medicare Coins Bad Debt-Ludlowe	17,145.00		0.00	17,145.00	0.00
118200-0104-00-000-0	Allowance for Doubtful Accounts-Ludlowe	(581,592.00)		0.00	(581,592.00)	(643,151.00)
Subtotal [A2] Resident Accounts Receivable		2,455,903.00		0.00	2,455,903.00	2,622,222.00
Subgroup : [A4]	Inventories					
130000-0104-00-000-0	Inventory-Ludlowe	54,648.00		0.00	54,648.00	55,980.00
Subtotal [A4] Inventories		54,648.00		0.00	54,648.00	55,980.00
Subgroup : [A5]	Prepaid Expenses					
121400-0104-00-000-0	Prepaid Workers Comp-Ludlowe	25,477.00		0.00	25,477.00	25,912.00
122200-0104-00-000-0	Prepaid Gen. Ins-Ludlowe	41,207.00		0.00	41,207.00	40,263.00
129000-0104-00-000-0	Prepaid Expense Other-Ludlowe	110,536.00		0.00	110,536.00	18,739.00
129110-0104-00-000-0	Prepaid Personal Property Taxes-Ludlowe	3,555.00		0.00	3,555.00	3,462.00
129300-0104-00-000-0	Prepaid Mgmt Assets-Ludlowe	23,141.00		0.00	23,141.00	16,414.00
Subtotal [A5] Prepaid Expenses		203,916.00		0.00	203,916.00	104,790.00
Subgroup : [A8]	Other Current Assets					
129900-0104-00-000-0	CT PET Deferred Tax-Ludlowe	0.00		0.00	0.00	54,934.00
Subtotal [A8] Other Current Assets		0.00		0.00	0.00	54,934.00
Subgroup : [B4]	Leasehold Improvements					
154000-0104-00-000-0	Lease hold Improvements-Ludlowe	609,775.00		60,030.00	669,805.00	579,353.00
Subtotal [B4] Leasehold Improvements		609,775.00	RJE - 9	60,030.00	669,805.00	579,353.00
Subgroup : [B6]	Movable Equipment					
156000-0104-00-000-0	Major Movable Equip-Ludlowe	1,953,259.00		(60,030.00)	1,893,229.00	1,846,163.00
160000-0104-00-000-0	Accum Depreciation-Ludlowe	(1,945,208.00)		(60,030.00)	(1,945,208.00)	(1,816,270.00)
Subtotal [B6] Movable Equipment		8,051.00	RJE - 9	(60,030.00)	(51,979.00)	29,893.00
Subgroup : [B9]	Other Fixed Assets					
153600-0104-00-000-0	Construction in Prog-Ludlowe	2,080,378.00		0.00	2,080,378.00	93,266.00
Subtotal [B9] Other Fixed Assets		2,080,378.00		0.00	2,080,378.00	93,266.00
Subgroup : [D6]	Loans to Owners or Related Parties					
141600-0104-00-000-0	Due from Related-Ludlowe	3,299,944.00		0.00	3,299,944.00	2,485,808.00
Subtotal [D6] Loans to Owners or Related Parties		3,299,944.00		0.00	3,299,944.00	2,485,808.00
Subgroup : [D7]	Other Assets					
159000-0104-00-000-0	Operating Lease Right of Use Asset	16,266,614.00		0.00	16,266,614.00	0.00
Subtotal [D7] Other Assets		16,266,614.00		0.00	16,266,614.00	0.00
Total [31-32] Assets		27,375,798.00		0.00	27,375,798.00	7,255,672.00
Group : [33-34]	Liabilities					
Subgroup : [A1]	Trade Accounts Payable					
210000-0104-00-000-0	Accounts Payable-Ludlowe	(2,740,943.00)		0.00	(2,740,943.00)	(630,578.00)
Subtotal [A1] Trade Accounts Payable		(2,740,943.00)		0.00	(2,740,943.00)	(630,578.00)
Subgroup : [A3]	Loans Payable for Equipment					
211401-0104-00-000-0	Equipment Obligation ST 1-Ludlowe	(23,556.00)		0.00	(23,556.00)	(22,323.00)
Subtotal [A3] Loans Payable for Equipment		(23,556.00)		0.00	(23,556.00)	(22,323.00)
Subgroup : [A4]	Accrued Payroll					
250100-0104-00-000-0	Accrued Payroll-Ludlowe	(649,619.00)		0.00	(649,619.00)	(564,595.00)
Subtotal [A4] Accrued Payroll		(649,619.00)		0.00	(649,619.00)	(564,595.00)
Subgroup : [A12]	Other Current Liabilities					
220000-0104-00-000-0	Loans and Exchange-Ludlowe	0.00		0.00	0.00	(45.00)
220200-0104-00-000-0	Unclaimed ADP checks-Ludlowe	(11,958.00)		0.00	(11,958.00)	(10,292.00)
221800-0104-00-000-0	Due to HMS-Ludlowe	0.00		0.00	0.00	(25,177.00)
226200-0104-00-000-0	Patients Fund-Ludlowe	(44,780.00)		0.00	(44,780.00)	(53,424.00)
231100-0104-00-000-0	Operating Lease Liability, Current Maturities	(280,736.00)		0.00	(280,736.00)	0.00
250000-0104-00-000-0	Accrued Expenses-Ludlowe	(245,570.00)		0.00	(245,570.00)	(218,799.00)
250020-0104-00-000-0	Accrued Pension-Ludlowe	(482,569.00)		0.00	(482,569.00)	(273,768.00)
250030-0104-00-000-0	Accrued Worker's Comp-Ludlowe	(110,660.00)		0.00	(110,660.00)	(79,502.00)
254900-0104-00-000-0	CT PET Tax Accrued Expense-Ludlowe	(189,332.00)		0.00	(189,332.00)	(26,784.00)
271000-0104-00-000-0	Due to Aging in Amer-Ludlowe	(7,397.00)		0.00	(7,397.00)	(25,060.00)
Subtotal [A12] Other Current Liabilities		(1,373,002.00)		0.00	(1,373,002.00)	(712,851.00)
Subgroup : [B1]	Loans Payable - Equipment					
211411-0104-00-000-0	Equipment Obligation LT 1-Ludlowe	(10,975.00)		0.00	(10,975.00)	(34,565.00)
Subtotal [B1] Loans Payable - Equipment		(10,975.00)		0.00	(10,975.00)	(34,565.00)
Subgroup : [B3]	Loans from Owners or Related Parties					
221400-0104-00-000-0	Due to Realty-Ludlowe	(61,738.00)		0.00	(61,738.00)	(182,182.00)
271500-0104-00-000-0	Due to Related-Ludlowe	(307,511.00)		0.00	(307,511.00)	(248,748.00)
Subtotal [B3] Loans from Owners or Related Parties		(369,249.00)		0.00	(369,249.00)	(430,930.00)
Subgroup : [B4]	Other Long-Term Liabilities					
221700-0104-00-000-0	Due to Medicaid-Ludlowe	0.00		0.00	0.00	10,877.00
231200-0104-00-000-0	Operating Lease Liability, Noncurrent Maturities	(15,985,878.00)		0.00	(15,985,878.00)	0.00
Subtotal [B4] Other Long-Term Liabilities		(15,985,878.00)		0.00	(15,985,878.00)	10,877.00
Total [33-34] Liabilities		(21,153,222.00)		0.00	(21,153,222.00)	(2,384,965.00)
Group : [35]	Equity					
Subgroup : [B5]	Cumulated Earnings					
280000-0104-00-000-0	Capital-Ludlowe	(1,711,327.00)		0.00	(1,711,327.00)	(1,711,327.00)
286000-0104-00-000-0	Ptner Drawings-Ludlowe	2,800,000.00		0.00	2,800,000.00	250,000.00
295000-0104-00-000-0	Retained Earnings-Ludlowe	(5,322,263.00)		0.00	(5,322,263.00)	(1,858,313.00)
Subtotal [B5] Cumulated Earnings		(4,233,590.00)		0.00	(4,233,590.00)	(3,319,640.00)
Total [35] Equity		(4,233,590.00)		0.00	(4,233,590.00)	(3,319,640.00)
Sum of Account Groups		124,447.00		0.00	124,447.00	140,136.00
Net (Income) Loss		124,447.00		0.00	124,447.00	140,136.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		N.01a		
To reclass MDS, Staff Dev, and Infection Control Salaries out of RN				
Marcum 202	MDS Coordinator		183,144.00	
Marcum 203	Staff Development		63,619.00	
Marcum 204	Infection Control		104,395.00	
400000-0104-15-092-	Salary-Ludlowe-Nursing-RN-			351,158.00
Total			351,158.00	351,158.00
Reclassifying Journal Entries JE # 2		J.01a		
To reclass management fees into correct line of cost report				
434000-0104-03-000-	Shared Services-Ludlowe-Administration		4,951.00	
431000-0104-04-000-	Consulting Fees-Ludlowe-Fiscal Operations			4,951.00
Total			4,951.00	4,951.00
Reclassifying Journal Entries JE # 3		D.01 - Tab O		
To reclass Chamber dues and subscriptions out of Dues expense				
500000-0104-03-000-	Licenses and Permits-Ludlowe-Administration		1,932.00	
Marcum 103	Chamber Dues		765.00	
491000-0104-03-000-	Dues-Ludlowe-Administration			2,697.00
Total			2,697.00	2,697.00
Reclassifying Journal Entries JE # 4		D.01 - Tab V		
To reclass admin equipment rentals into correct line of the cost report				
Marcum 205	Admin Equipment Rental		5,981.00	
135210-0104-03-000-	IT Rental-Ludlowe-Administration			5,981.00
Total			5,981.00	5,981.00
Reclassifying Journal Entries JE # 6		D.01 - Tab F		
To reclass dietary PS into correct line of cost report.				
440000-0104-13-000-	Purch Services-Ludlowe-Dietary		12,664.00	
440000-0104-08-000-	Purch Services-Ludlowe-Maintenance			12,664.00
Total			12,664.00	12,664.00
Reclassifying Journal Entries JE # 7		N.01a		
To reclass Physician fees to correct line of the cost report.				
436300-0104-22-000-	Physician Fees-Ludlowe-Medical Services-		7,072.00	
431000-0104-15-000-	Consulting Fees-Ludlowe-Nursing			5,700.00
431000-0104-22-000-	Consulting Fees-Ludlowe-Medical Services			1,372.00
Total			7,072.00	7,072.00
Reclassifying Journal Entries JE # 8		G.01		
To reclass Property Insurance and realty taxes into correct line of the cost report				
172500-0104-25-000-	Property Insurance-Ludlowe-Property-		30,756.00	
173000-0104-25-000-	Real Estate Taxes-Ludlowe-Property-		182,740.00	
171000-0104-25-000-	Rent-Ludlowe-Property			213,496.00
Total			213,496.00	213,496.00
Reclassifying Journal Entries JE # 9		D.01		
To reclass fixed assets into correct line of cost report.				
154000-0104-00-000-	Lease hold Improvements-Ludlowe		60,030.00	

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
184000-0104-25-000-C	Depe Exp LHI-Ludlowe		12,006.00	
156000-0104-00-000-C	Major Movable Equip-Ludlowe			60,030.00
186000-0104-25-000-C	Depr Exp MME-Ludlowe			12,006.00
Total			72,036.00	72,036.00



Provider Name: Ludlowe Center for Health & Rehab
 Provider Number:
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

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

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

Conclusion: