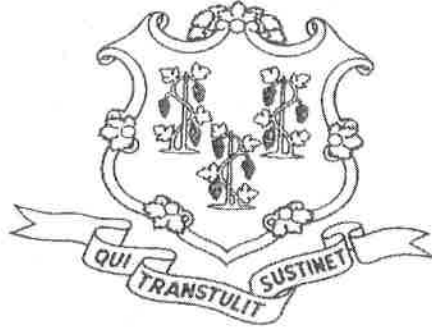


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2021

Name of Facility (as licensed) Ludlow Center for Health & Rehabilitation, LLC	
Address (No. & Street, City, State, Zip Code) 118 Jefferson Street, Fairfield, CT 06825	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2020	Report for Year Ending 9/30/2021

License Numbers:	CCNH 2323	RHNS	(Specify)	Medicare Provider 07-5330
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Medicaid Provider Numbers:	CCNH 6080	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2021	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Ludlowe Center for Health & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2020 and ending September 30, 2021, 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. {a}

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		Period Covered: From 10/1/2020	To 9/30/2021
Address of Facility 118 Jefferson Street, Fairfield, CT 06825			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/11/2022
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. 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 9/30/2021	Page 2	of 37
Name of Facility (as shown on license) Ludlowe Center for Health & Rehabilitation, LLC		Address (No. & Street, City, State, Zip) 118 Jefferson Street, Fairfield, CT 06825		
License Numbers:	CCNH 2323	RHNS (Specify)	Medicare Provider No. 07-5330	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
N/A				
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		License No.:		
N/A				

General Information and Questionnaire
Partners/Members

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323	Report for Year Ended 9/30/2021	Page of 3 37
Legal Name of Partnership/LLC Ludlowe Center for Health & Rehabilitation, LLC		Business Address 118 Jefferson Street, Fairfield, CT 06825		State(s) and/or Town(s) in Which Registered CT
Name of Partners/Members	Business Address	Title	% Owned	
Marvin Ostreicher	184 Wildacre Avenue, Lawrence, NY 11559	Managing Member	0.87	
Barry Bokow	722 Almond Road, Far Rockaway, NY 11691	Member	0.06	
Ira Geffner	253 Woodward Avenue, Staten Island, NY 10314	Member	0.05	
Benjamin Goodman	523 Jarvis Avenue, Far Rockaway, NY 11691	Member	0.02	

General Information and Questionnaire
Corporate Owners

Name of Facility Ludlowe Center for Health & Rehabilitation, I	License No. 2323	Report for Year Ended 9/30/2021	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire
Individual Proprietorship

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC	License No. 2323	Report for Year Ended 9/30/2021	Page of 3B 37
If this facility is owned or operated as an individual proprietorship, provide the following information:			
Owner(s) of Facility			
N/A			

General Information and Questionnaire Related Parties*

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323		Report for Year Ended 9/30/2021		Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						If "Yes," provide the Name/Address and complete the information on Page 11 of the report.		
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						If "Yes," provide the following information:		
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Preferred Therapy Solutions	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		PT, OT, ST, Rehab Consulting	13 / Various	1,097,320	1,022,305
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Interest	27 / 12D	4,866	4,866
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Consulting Fees	16 / M12	17,229	17,229
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Shared Expense	16 / M12	548,748	548,748
National HealthCare Associates-Aetna	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	15 / 1A5	973,607	973,607
NOA Diagnostics	6851 Jericho Tpke, Suite 150, Syosett, NY 11791	<input type="radio"/>	<input checked="" type="radio"/>		Radiology	20 / 6f	65,577	64,523
National HealthCare Associates	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>		Banking Transactions	16 / m13	11,192	11,192
850 Silas Deane	850 Silas Deane Highway, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>		Drugs/OTC/RX Consulting	Var / Var	925,559	838,975
See Attached for Continued List	Various	<input type="radio"/>	<input checked="" type="radio"/>		Various	Var / Var	2,309,257	2,309,257

* 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 9/30/2021		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	2,262,187	***2,262,187
CONSTELLATION HOME CARE	240 Indian River Rd, Orange, CT 06477	<input checked="" type="radio"/>	<input type="radio"/>	95%	CNAs Agency	13 / b11c	2,256	2,256
850 SILAS DEANE	850 Silas Deane Hwy Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent	16 / M12	1,631	1,631
20Sunrise	20 E Sunrise Hwy, Valley Stream NY, 11581	<input type="radio"/>	<input checked="" type="radio"/>	0%	Rent	16 / M12	15,909	15,909
Preferred Professional Services	850 Silas Deane Highway, Wethersfield, CT 06109	<input type="radio"/>	<input checked="" type="radio"/>	0%	RN/LPN/CAN Agency	13 / Various	27,274	27,274

* 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 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	9/30/2021			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Reliable Health Systems, Nostrand Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	Computer Equipment	10/01/08	60 Months / Ongoing	4,642	4,642	
Wescom Solutions, PO Box 674802, Detroit, MI 48267	<input type="radio"/>	<input checked="" type="radio"/>	Software	03/07/12	Ongoing	37,125	37,125	
Leaf, PO Box 644006, Cincinnati, OH 45264	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/01/19	Ongoing	10,382	10,382	
PITNEY BOWES GLOBAL F.P.O. Box 3711887 Pittsburgh PA 15250-7887	<input type="radio"/>	<input checked="" type="radio"/>	Postage	03/07/12	Ongoing	642	642	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total *** 52,791

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

General Information and Questionnaire
Accounting Basis

Name of Facility Ludlowe Center for Health & Reha	License No. 2323	Report for Year Ended 9/30/2021	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
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 (<i>describe fully</i>)				
1 Compilation, preparation of Medicare and Medicaid cost reports and YE tax services		\$	31,030	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 31,030	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 GOLDMAN GRUDER & WOOD 2 Rogin Nassau 3 4 5			Telephone Number 203-899-8900 860-256-6300	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 200 CONNECTICUT AVENUE NORWALK CT 06854 2 CityPlace I, 22nd Floor, 185 Asylum Street, Hartford, CT 06103-3460 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1 Collections (Disallowed on Pg 28)		\$	8,139	
2 Construction - Appraiser (Disallowed on Pg 28)		\$	852	
3		\$		
4		\$		
5		\$		
			Charge for Services Provided	
			\$ 8,991	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323			Report for Year Ended 9/30/2021				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	144	144			144	144							
B. On last day of THIS report period	144	144							144	144			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	116	116			116	116							
B. As of midnight of THIS report period	132	132							132	132			
3. Total Number of Days Care Provided During Period													
A. Medicare	7,598	7,598			5,687	5,687			1,911	1,911			
B. Medicaid (Conn.)	26,334	26,334			19,477	19,477			6,857	6,857			
C. Medicaid (other states)													
D. Private Pay	2,548	2,548			1,814	1,814			734	734			
E. State SSI for RCH													
F. Other (Specify) Managed Care / Other Insurance	7,316	7,316			5,164	5,164			2,152	2,152			
G. Total Care Days During Period (3A thru F)	43,796	43,796			32,142	32,142			11,654	11,654			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days	10	10			4	4			6	6			
5. Total Resident Days (3G + 4A + 4B)	43,806	43,806			32,146	32,146			11,660	11,660			

Schedule of Resident Statistics (Cont'd)

Name of Facility Ludlowe Center for Health & Rehabilitation, I	License No. 2323	Report for Year Ended 9/30/2021	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	23	68		41				
Per Diem Rate								
a. One bed rm.	Various	311.03		570.00				
b. Two bed rms.	Various	311.03		560.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	972	972		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	1,000	1,000		
C. Other	20,357	20,357		
D. Total Physical Therapy Treatments	22,329	22,329		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	325	325		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	107	107		
C. Other	1,918	1,918		
D. Total Speech Therapy Treatments	2,350	2,350		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	731	731		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments	706	706		
C. Other	20,150	20,150		
D. Total Occupational Therapy Treatments	21,587	21,587		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2021	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	202,637	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	271,431	11,219				
5. Dietary Service						
a. Head Dietitian	71,854	1,618				
b. Food Service Supervisor	84,096	2,118				
c. Dietary Workers	462,976	24,773				
6. Housekeeping Service						
a. Head Housekeeper	107,952	4,314				
b. Other Housekeeping Workers	360,875	21,487				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	83,572	2,088				
b. Other Maintenance Workers	58,430	2,109				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	44,194	2,395				
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	235,860	3,997				
b. RN						
1. Direct Care	1,193,999	28,056				
2. Administrative**	228,491	5,688				
c. LPN						
1. Direct Care	1,968,434	55,129				
2. Administrative**	67,179	1,702				
d. Aides and Attendants	2,100,030	116,639				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	155,724	6,576				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	97,472	3,362				
n. Marketing	16,552	360				
o. Other (Specify)						
See Attached Schedule	215,119	5,844				
<i>A-13. Total Salary Expenditures</i>	8,026,877	301,554				

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Admissions	\$ 215,119	5,844				
Total	\$ 215,119	5,844	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Consult Rehab / IV Nursing Consultant (Disallowed on Pg 28a)	\$ 33,561	224				
Physician Fees (Disallowed on Pg 28a)	97,150	612				
Respiratory Therapy (Disallowed on Pg 28a)	525	7				
Total	\$ 131,236	843	\$ -	-	\$ -	-

Annual Report of Long-Term Care Facility

**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	9/30/2021			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)							
Section I - Operators/Owners										
Marvin J. Ostreicher				Non Discriminatory	Supervises operations, deals with DNS & Other	55	16 / m11	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	AllocatedBenefits	Total w/ Bnft
Augusta	40.90	72	4.02	44.92
Belair	44.65	102	5.69	50.34
Bethel	51.65	161	8.98	60.63
Bloomfield	43.90	120	6.69	50.59
Brattleboro	43.15	80	4.46	47.61
Brentwood	43.40	78	4.35	47.75
Brewer	43.40	111	6.19	49.59
Bristol	42.65	132	7.36	50.01
Cambridge	42.90	160	8.92	51.82
Catskill	47.15	136	7.59	54.74
Colony	41.65	92	5.13	46.78
Country	42.65	111	6.19	48.84
Dover	42.45	112	6.25	48.70
Eastside	44.65	69	3.85	48.50
Eliot	40.65	114	6.36	47.01
Glen Falls	51.65	120	6.69	58.34
Hebrew Home	52.90	257	14.33	67.23
Huntington	47.90	320	17.85	65.75
Kennebunk	41.65	78	4.35	46.00
Ludlowe	47.15	144	8.03	55.18
Maple View	43.90	120	6.69	50.59
Marlborough	43.65	120	6.69	50.34
Maywood	13.65	120	6.69	20.34
Milford	45.15	120	6.69	51.84
Newton Wellseley	39.65	110	6.14	45.79
Norway	40.65	70	3.90	44.55
Poughkeepsie	45.15	200	11.16	56.31
Regency	44.40	130	7.25	51.65
Reservoir	40.65	144	8.03	48.68
Riverside	45.65	345	19.24	64.89
Rutland	42.45	125	6.97	49.42
Sachem	40.45	111	6.19	46.64
Sands Point	44.45	180	10.04	54.49
Utica	44.70	117	6.53	51.23
Village Crest	43.00	95	5.30	48.30
Water's Edge	45.25	150	8.37	53.62
Westgate	33.30	104	5.80	39.10
Winship	41.00	72	4.02	45.02
Vacation	98.25			
Sick	10.25			
Personal	21.25			
Holiday	149.25			
Total	1913.15	5,002	279	1,913.15

Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**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	9/30/2021			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)							
Section III - Administrators***										
Patricia Page	202,637			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	9/30/2021	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	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	9,036	80				
3. Pharmacist	20,530	137				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	510,430	9,612				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	47,200	541				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	105,088	1,787				
b. Other						
10. Occupational Therapist						
a. Resident Care	484,604	9,004				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	15,697	244				
2. Administrative***						
b. LPN						
1. Direct Care	8,284	144				
2. Administrative***						
c. Aides	5,548	202				
d. Other						
12. Other (Specify)						
See Attached Schedule	131,236	843				
B-13 Total Fees Paid in Lieu of Salaries	1,337,653	22,594				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323	Report for Year Ended 9/30/2021	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Gerident Solutions, P.O. Box 290539, Wethersfield, CT 06129	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Procure LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist / IV Nursing Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Preferred Therapy-809 Main St., E.Hartford,CT, 06108	PT, OT, ST & Rehab Consultant	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
Secker, Richard J, MD, 24 Braceloch way, Monroe, CT 06468	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MASSTEX IMAGING 3 ELECTRONICS AVE DANVERS MA 01923	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SDX 21 WATERVILLE RD AVON, CT 06001	ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
PREFERRED PROFESSIONAL SERVICES 850 Silas Deane Hwy Wethersfield, CT 06109	RN, LPN, Aide Agency	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
CONSTELLATION HOME CARE, 240 Indian River Rd, Orange, CT 06477	RN, LPN, Aide Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
GOLDFARB, GEORGE MD, N/A	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
TRISTINE EDWARD M., N/A	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Weitzman,Hervey MD, N/A	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
DR. MARK WILCHINSKY, N/A	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
DR PHILIP SIMKOVITZ, N/A	Physician Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Breathe eZ 28 Lee Rc Prospect CT 06712	Respiratory Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

* 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	9/30/2021		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 362,286	362,286			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 71,086	71,086			
4. Social Security (F.I.C.A.)	\$ 591,928	591,928			
5. Health Insurance	\$ 973,607	973,607			
6. Life Insurance (employees only) (not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 106,622	106,622			
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 5,977	5,977			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ (16,987)	(16,987)			
d. Accounting and Auditing	\$ 31,030	31,030			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 8,991	8,991			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 30,129	30,129			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 41,311	41,311			
2. Cellular Phones	\$ 2,359	2,359			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$ 58,287	58,287			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 620,616	620,616			
Subtotal	\$ 2,887,242	2,887,242			

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Background Checks	\$ 5,977		
Total	\$ 5,977	\$ -	\$ -

Schedule of Other Taxes

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

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	9/30/2021		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	2,887,242	2,887,242			
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 3,950	3,950			
3. Gifts to Staff and Residents	\$ 21,805	21,805			
4. Employee Travel	\$ 1,491	1,491			
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 16,696	16,696			
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 4,729	4,729			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 11,568	11,568			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 1,425	1,425			
9. Subscriptions	\$ 8,942	8,942			
10. Contributions*** See Attached Schedule	\$ 100	100			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 158,457	158,457			
12. Administrative Management Services**	\$ 583,517	583,517			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 52,474	52,474			
C-14 Total Administrative & General Expenditures	\$ 3,752,396	3,752,396			

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Promotional Advertising / Marketing (Disallowed on Pg 28)	\$ 16,696		
Total Other Advertising	\$ 16,696	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF Dues	\$ 10,127		
ACHCA Dues	1,441		
Total Dues	\$ 11,568	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Donations (Disallowed on Pg 28)	\$ 100		
Total Contributions	\$ 100	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Licenses and Permits-Ludlowe-Administration	\$ 3,576		
Bank Charges-Ludlowe-Administration	36,618		
Hotel Expense-Ludlowe-Administration (Disallowed on Pg 28a)	116		
Misc. Expense-Ludlowe-Administration (Disallowed on Pg 28a)	3,852		
Prior Period Expense-Ludlowe-Administration (Disallowed on Pg 28a)	8,312		
Total Other Administrative and General	\$ 52,474	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Ludlowe Center for Health & Rehabilitation	2323	9/30/2021	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	583,517	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 Ludlowe Center for Health & Rehabilitation, LLC		License No. 2323	Report for Year Ended 9/30/2021	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 385,802	385,802			
2. Non-Food Supplies	\$ 44,233	44,233			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$ 15,451	15,451			
c. Other (Specify) _____					
COVID Related Food / Dietary Equip Rental	\$ 7,008	7,008			
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 452,494	452,494			
2E. Dietary Questionnaire					
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	9/30/2021	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	865	865	
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)		\$	150,839	150,839	
c. Other (Specify) Other Laundry Supplies		\$	55,065	55,065	
3D. Total Laundry Expenditures (3a + b + c)		\$	206,769	206,769	
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, LI		2323	9/30/2021		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	44,616	44,616			
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. \$	4,210	4,210			
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 48,826	48,826			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$	852,780	852,780			
2. Purchased from	\$					
b. Medicine Cabinet Drugs	\$	28,510	28,510			
c. Medical and Therapeutic Supplies	\$	256,558	256,558			
d. Ambulance/Limousine***	\$					
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	4,207	4,207			
f. X-rays and Related Radiological Procedures***	\$	65,577	65,577			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	90,630	90,630			
i. Recreation	\$	26,079	26,079			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	98,235	98,235			
5M. Total Resident Care Expenditures (5a - 5j)		\$ 1,422,576	1,422,576			

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

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

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

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

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 9/30/2021	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
ADM Environmental Group	1370 Coney Island Ave. Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Services/Monthly Recycling Services	37,542			22	6f
Milford Quality Landscaping	PO Box 329, Milford CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Land scaping, snow removal	21,341			22	6f
Agnello Landscaping	P.O. Box 320295 Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Land scaping, snow removal	15,229			22	6f
ADP	P.O. Box 842875, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Processing	16,375			16	m11
Intergrated Health Systems	PO Box 23072 Overland Park, KS 66283	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Maintenance System	28,104			16	m11
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Time & Attendance	10,064			16	m11
Unitex Textile Rental/Med Apparel	Parkway, Mt. Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	115,584			19	3b
Med Apparel	Parkway, Mount Vernon, NY 10550	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry / Linen	35,255			19	3b
Emcore Services	30 Lindeman Drive Trumbull, CT 06611	<input type="radio"/>	<input checked="" type="radio"/>	N/A	HVAC	36,417			22	6f
Kone, Inc.	4735 36th Street, Long Island City, NY 11101	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	19,047			22	6f
SMART CARE EQUIPMENT	P.O. Box 74008980 Chicago, IL 60674-8980	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Equip Repair	13,277			18	2b
TPC Associates	261 Pepe's Farm Rd Milford, CT 06460	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Electrical	13,096			22	6f
Iron Mountain	PO Box 27128 New York NY 10087	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Record Management	10,024			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, L	2323	9/30/2021			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$					
b. Heat	\$ 38,504	38,504				
c. Light & Power	\$ 167,510	167,510				
d. Water	\$ 29,274	29,274				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 52,791	52,791				
f. Other (<i>itemize</i>)	\$ 251,644	251,644				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 539,723	539,723				
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	\$ 110,187	110,187				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 747,448	747,448				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 12,956	12,956				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 12,956	12,956				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,262,187	2,262,187				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 17,313	17,313				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 3,039,904	3,039,904				

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

Depreciation Schedule

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			License No. 2323			Report for Year Ended 9/30/2021			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	4,779,460	S/L	Various	637,261																																																																																																																																																																													
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<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="3" style="text-align: left;">Property Item</th> <th colspan="2" style="text-align: center;">Is a mileage logbook maintained?</th> <th colspan="2" style="text-align: center;">Date of Acquisition</th> <th rowspan="3" style="text-align: center;">Historical Cost Exclusive of Land</th> <th rowspan="3" style="text-align: center;">Less Salvage Value</th> <th rowspan="3" style="text-align: center;">Cost to Be Depreciated</th> <th rowspan="3" style="text-align: center;">Accumulated Depreciation to Beginning of Year's Operations</th> <th rowspan="3" style="text-align: center;">Method of Computing Depreciation</th> <th rowspan="3" style="text-align: center;">Useful Life</th> <th rowspan="3" style="text-align: center;">Depreciation for This Year</th> <th rowspan="3" style="text-align: center;">Totals</th> </tr> <tr> <th style="text-align: center;">Yes</th> <th style="text-align: center;">No</th> <th style="text-align: center;">Month</th> <th style="text-align: center;">Year</th> </tr> </thead> <tbody> <tr> <td colspan="11">D. Movable Equipment</td> </tr> <tr> <td>1. Motor Vehicles (Specify name, model and year of each vehicle)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>a.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>b.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>c.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>d.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2. Movable Equipment</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>a. Acquired prior to this report period</td> <td></td> <td></td> <td style="text-align: center;">Var</td> <td style="text-align: center;">Var</td> <td style="text-align: right;">1,754,699</td> <td></td> <td style="text-align: right;">1,754,699</td> <td style="text-align: right;">1,254,948</td> <td style="text-align: center;">S/L</td> <td style="text-align: center;">Various</td> <td style="text-align: right;">108,096</td> <td></td> </tr> <tr> <td>b. Disposals (attach schedule)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>c. Acquired during this report period (attach schedule)</td> <td></td> <td></td> <td style="text-align: center;">Var</td> <td style="text-align: center;">Var</td> <td style="text-align: right;">30,106</td> <td></td> <td style="text-align: right;">30,106</td> <td></td> <td style="text-align: center;">S/L</td> <td style="text-align: center;">Various</td> <td style="text-align: right;">2,091</td> <td></td> </tr> <tr> <td>D-3. Subtotal</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">110,187</td> </tr> <tr> <td colspan="11">E. Total Depreciation</td> <td style="text-align: right;">747,448</td> </tr> </tbody> </table>											Property Item	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	1,754,699		1,754,699	1,254,948	S/L	Various	108,096		b. Disposals (attach schedule)													c. Acquired during this report period (attach schedule)			Var	Var	30,106		30,106		S/L	Various	2,091		D-3. Subtotal												110,187	E. Total Depreciation											747,448
Property Item	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																																																																																																																																																																							
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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

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Ludlowe Center for Health & Rehabilitation, LLC			2323		9/30/2021			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	408,068	314,401	S/L	Variou	12,443	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	13,356		S/L	Variou	513	
C-4. Subtotal									12,956
D. Total Amortization									12,956

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
LEASEHOLD IMPROVEMENTS											
LI	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	365,397	299,125	9,806	308,931	8,477	317,408	47,989
2019 Additions											
LI	Heat exchanger	12/31/2018	S/L	10	4,479	448	448	896	448	1,344	3,135
LI	Telephone System	7/31/2019	S/L	10	5,780	578	578	1,156	578	1,734	4,046
LI	Fan & Alternator Belt	9/30/2019	S/L	10	4,784	478	478	956	478	1,434	3,350
2020 Additions											
LI	Replacement windows	11/30/2019	S/L	10	4,196	-	420	420	420	840	3,356
LI	3rd Floor Windows	2/29/2020	S/L	15	7,410	-	494	494	494	988	6,422
LI	Dark Bronze Glass Door	2/29/2020	S/L	15	1,623	-	108	108	108	216	1,407
LI	Water Pump	5/31/2020	S/L	10	14,398	-	1,440	1,440	1,440	2,880	11,518
2021 Additions											
LI	Fire Alarm Replacement	4/30/2021	S/L	10	8,721	-	-	-	436	436	8,285
LI	Replace fogged windows	8/31/2021	S/L	10	4,635	-	-	-	77	77	4,558
TOTAL LEASEHOLD IMPROVEMENTS					421,423	300,629	13,772	314,401	12,956	327,357	94,066
Building Improvements											
Bldng Imp	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	12,745,226	4,142,199	637,261	4,779,460	637,261	5,416,721	7,328,505
TOTAL Building Improvements					12,745,226	4,142,199	637,261	4,779,460	637,261	5,416,721	7,328,505

Ludlowe Center for Health & Rehab
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
MOVABLE EQUIPMENT											
MME	Prior Period Acquisitions (Per 9/30/18 CR)	Various	S/L	Various	1,641,114	1,135,722	90,297	1,226,019	89,676	1,315,695	325,419
2019 Additions											
MME	Ice maker	10/31/2018	S/L	5	2,852	570	570	1,140	570	1,710	1,142
MME	Ultrasound bladder scanner	10/31/2018	S/L	5	8,341	1,668	1,668	3,336	1,668	5,004	3,337
MME	Laptop	10/31/2018	S/L	3	1,468	489	489	978	489	1,467	1
MME	Lift	11/30/2018	S/L	10	2,413	241	241	482	241	723	1,690
MME	Room service cart	12/31/2018	S/L	10	1,891	189	189	378	189	567	1,324
MME	Intercom station camera	12/31/2018	S/L	5	2,295	459	459	918	459	1,377	918
MME	Lift	1/31/2019	S/L	10	1,468	147	147	294	147	441	1,027
MME	Dyno APM with LAL	1/31/2019	S/L	5	1,383	277	277	554	277	831	552
MME	DYNO APM with LAL	1/31/2019	S/L	5	1,383	277	277	554	277	831	552
MME	Desktop	2/28/2019	S/L	3	772	257	257	514	257	771	1
MME	Vital spot monitor	2/28/2019	S/L	5	2,034	407	407	814	407	1,221	813
MME	Kangaroo Pump	4/30/2019	S/L	10	1,018	102	102	204	102	306	712
MME	Food Blender	7/31/2019	S/L	5	1,262	252	252	504	252	756	506
MME	SmartTherm Induction Charger	7/31/2019	S/L	5	19,214	3,843	3,843	7,686	3,843	11,529	7,685
MME	GE PTAC 9000 BTU	8/31/2019	S/L	5	692	138	138	276	138	414	278
MME	Vital Temp Monitor	8/31/2019	S/L	5	2,034	407	407	814	407	1,221	813
MME	Laptop	9/30/2019	S/L	3	1,229	410	410	820	410	1,230	(1)
MME	Tablet	9/30/2019	S/L	3	1,127	376	376	752	376	1,128	(1)
2020 Additions											
MME	Delivery Cart	10/31/2019	S/L	10	4,392	-	439	439	439	878	3,514
MME	Range	10/31/2019	S/L	10	4,244	-	424	424	424	848	3,396
MME	Compact Booster Heater	10/31/2019	S/L	10	2,010	-	201	201	201	402	1,608
MME	Kitchen Burner	10/31/2019	S/L	5	3,295	-	659	659	659	1,318	1,977
MME	Pellet Ice Maker	11/30/2019	S/L	10	6,189	-	619	619	619	1,238	4,951
MME	Laptop	11/30/2019	S/L	5	1,659	-	332	332	332	664	995
MME	Extractor	11/30/2019	S/L	15	2,096	-	140	140	140	280	1,816
MME	Scale/ Lift	12/31/2019	S/L	10	3,220	-	322	322	322	644	2,576
MME	Kangaroo pump	1/31/2020	S/L	10	509	-	51	51	51	102	407
MME	Desktop	1/31/2020	S/L	5	972	-	194	194	194	388	584
MME	TLSO	3/31/2020	S/L	5	2,564	-	513	513	513	1,026	1,538
MME	Room AC	3/31/2020	S/L	5	726	-	145	145	145	290	436
MME	Laptop	4/30/2020	S/L	5	1,684	-	337	337	337	674	1,010
MME	Desktop	4/30/2020	S/L	5	1,088	-	218	218	218	436	652
MME	Pellet Ice Maker	5/31/2020	S/L	10	6,074	-	607	607	607	1,214	4,860
MME	Laptop	5/31/2020	S/L	5	1,131	-	226	226	226	452	679
MME	Commercial Dryer	5/31/2020	S/L	10	757	-	76	76	76	152	605
MME	Laptop	5/31/2020	S/L	5	1,077	-	215	215	215	430	647
MME	Reach in Refrigerator	6/30/2020	S/L	10	8,161	-	816	816	816	1,632	6,529
MME	Signa APM with LAL	6/30/2020	S/L	5	1,165	-	233	233	233	466	699
MME	Laptop	7/31/2020	S/L	5	682	-	136	136	136	272	410
MME	Digital Chair Scale	7/31/2020	S/L	5	1,288	-	258	258	258	516	772
MME	Desktop	8/31/2020	S/L	5	1,092	-	218	218	218	436	656

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

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2019 A/D	2020 Deprec.	2020 A/D	2021 Deprec.	2021 A/D	NBV
MME	Mixer	8/31/2020	S/L	10	3,413	-	341	341	341	682	2,731
MME	Bariatric Chair	9/30/2020	S/L	10	531	-	53	53	53	106	425
MME	GE AC Unit in room	9/30/2020	S/L	5	692	-	138	138	138	276	416
2021 Additions											
MME	Color Printer	1/31/2021	S/L	10	1,521	-	-	-	114	114	1,407
MME	BP Monitor	2/28/2021	S/L	6	2,448	-	-	-	272	272	2,176
MME	Bed prime care model	3/31/2021	S/L	10	1,782	-	-	-	104	104	1,678
MME	MX95 Security License	7/31/2021	S/L	3	8,083	-	-	-	674	674	7,410
MME	Meat Slicer	8/31/2021	S/L	5	1,681	-	-	-	56	56	1,625
MME	Panacea Air Mattress	9/30/2021	S/L	5	2,983	-	-	-	50	50	2,933
MME	Chair Scale	5/31/2021	S/L	10	1,379	-	-	-	57	57	1,322
MME	Medical bed	5/31/2021	S/L	10	1,532	-	-	-	64	64	1,468
MME	Wheelchair Scale	5/31/2021	S/L	10	1,328	-	-	-	55	55	1,273
MME	ELOView Control Adv Mgmt devic	6/30/2021	S/L	3	3,982	-	-	-	442	442	3,539
MME	BP Spot Monitor	6/30/2021	S/L	6	2,100	-	-	-	117	117	1,983
MME	Laptop	6/30/2021	S/L	5	1,287	-	-	-	86	86	1,202
TOTAL MOVABLE EQUIPMENT					1,784,805	1,146,231	108,717	1,254,948	110,187	1,365,135	419,670
TOTAL ASSETS PER CR SCHEDULE					14,951,454	5,589,059	759,750	6,348,809	760,404	7,109,213	7,842,241
TOTAL ASSETS PER TRIAL BALANCE					2,206,228	1,692,491	123,143	1,692,491	123,143	1,692,491	513,737
LESS REALTY ASSETS					(12,745,226)	(4,142,199)	(637,261)	(4,779,460)	(637,261)	(5,416,721)	(7,328,505)
ROUNDING											(1)
VARIANCE					(0)	-	(654)	(123,142)	637,261	1	(0)

F/S vs C/R NBV - Page 31, Line B9
F/S vs C/R Depreciation - Page 36, Line F1

0
(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 9/30/2021	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	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	05/30/18			
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)	40			
e. Amount of Principal Borrowed	17,369,700			
f. Principal balance outstanding as of 9/30/2021	16,566,834			
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	9/30/2021			26	37
Item		Total	CCNH	RHNS	(Specify)		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. 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 & Rehab		2323		9/30/2021		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Admin / Computer Loan Interest				\$	5,118	5,118	
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	5,118	5,118	
14. Insurance							
a. Insurance on Property (buildings only)				\$			
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$	4,438	4,438	
2. Fire and Extended Coverage				\$			
3. Other (Specify) Liability / Crime Insurance				\$	105,962	105,962	
14d. Total Insurance Expenditures (14a + b + c)				\$	110,400	110,400	
15. Total All Expenditures (A-13 thru C-14)				\$	18,942,736	18,942,736	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation, LLC				2323	9/30/2021	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 59,576	59,576		
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 484,604	484,604		
7.			Other - See attached Schedule	\$ 131,236	131,236		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ (16,987)	(16,987)		
10.			Accounting	\$			
10a.			Legal	\$ 8,991	8,991		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 919	919		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 21,805	21,805		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.	16	L4	Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$ 706	706		
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 16,696	16,696		
19.	15	k2	Income Tax / Corporate Business Tax	\$ 58,287	58,287		
20.	16	m10	Fund Raising / Contributions	\$ 100	100		
21.	16	m12	Unallowable Management Fees	\$ 243,675	243,675		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 87,545	87,545		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,097,153	1,097,153		

* All except "Help Wanted"

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	12n	Marketing Salary	\$ 16,552		
10	12o	Admissions Salary Relating to Marketing	43,024		
Total Other Salaries Adjustment			\$ 59,576	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	b12o	Consult Rehab / IV Nursing Consultant	\$ 33,561		
13	b12o	Physician Fees	97,150		
13	b12o	Respiratory Therapy	525		
Total Other Fees Adjustments			\$ 131,236	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber Dues	\$ 1,425		
16	m13	Hotel Expense-Ludlowe-Administration	116		
16	m13	Misc. Expense-Ludlowe-Administration	3,852		
16	m13	Prior Period Expense-Ludlowe-Administration	8,312		
15	Var	Benefits Associated with Admissions Salary relating to Marketing	11,232		
15	Var	Benefits Associated with Marketing Salary	4,321		
15	1k1	CT PET Tax	58,287		
Total Other A&G Adjustments			\$ 87,545	\$ -	\$ -

**National Health Care Associates, Inc. (CT)
 Disallowance Schedule for Cell Phones
 September 30, 2021**

	<u>Amount</u>	
Total Cell Phone Expense	2,359	TB Linked
Cell Phone Allowed Based on Bed Capacity	4	
Monthly Allowable amount per Cell Phone	\$ 30	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 1,440	
Days in Cost Report (365out of 365 Days)	365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100%	
Revised Allowable Cost	\$ 1,440	
Disallowed Cell Phone (Page 28, Line 12)	<u><u>\$ 919</u></u>	

Ludlowe Center for Health & Rehab
 Calculation of Allowable Management Fee
 September 30, 2021

<u>Description</u>	<u>Amount</u>	
Management fees Charged	583,517	Page 16, Line m12
Accounting Charges	31,030	Page 15, Line 1d
Total Management Fees Per Agreement	<u>614,547</u>	
Patient Days	43,806	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)	\$ 12.99	
PPD Allowance Per Client 2020	7.83	
2021 CPI Increase %	<u>1.02%</u>	J.01b
PPD Allowance 9/30/2021	<u>7.84</u>	
Amount over (Under)	\$ 5.1513	
Total Days	47,304	Page 8 of C/R
Disallowed Management Fee	<u><u>\$ 243,675</u></u>	

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Ludlowe Center for Health & Rehabilitation, LLC			2323	9/30/2021	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,097,153	1,097,153		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 852,780	852,780		
28.	20	5d	Ambulance/Limousine	\$			
29.	20	5f	X-rays, etc	\$ 65,577	65,577		
30.	20	5h	Laboratory	\$ 90,630	90,630		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 4,207	4,207		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 145,271	145,271		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$ 1,960	1,960		
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 43,962	43,962		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 2,301,540	2,301,540		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5l	IV Thy Supplies-Ludlowe-Rehab Tpy and Ancllry	\$ 18,065		
20	5l	Equip Rental-Ludlowe-Rehab Tpy and Ancllry	10,154		
20	5l	Equip Rental-Ludlowe-Respiratory	39,190		
20	5i	Cable Television Disallowance (See Attached)	14,773		
20	5c	Med B Nursing Supplies	35,838		
20	5l	Minor Equip-Ludlowe-Nursing	6,948		
20	5l	Equip Rental-Ludlowe-Nursing	20,303		
Total Other Ancillary Costs			\$ 145,271	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7b	Non Allowable Depreciation on TVs and Mattresses	\$ 1,960		
Total Excess Movable Equipment Depreciation			\$ 1,960	\$ -	\$ -

Schedule of Other Property Adjustments

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

Schedule of Other - Indirect Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Other - Miscellaneous Administrative Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Refunds / Rebates	35,450		
30	IV 8	Medical Records Rev	1,914		
30	IV 8	Miscellaneous Rev	6,598		
Total Other Adjustments			\$ 43,962	\$ -	\$ -

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

National Health Care Associates, Inc. (CT)
Cable TV Disallowance
September 30, 2021

Pg. 29b

Total Cable TV Expense	18,373	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	12	
Total Allowable Expense	<u>\$ 3,600</u>	
Partial Year Cost Report (365 out of 365 Days)	\$ 365	
Days in Cost Report Year	<u>365</u>	
Partial Year Allowable %	100.00%	
Revised Allowable Cost	\$ 3,600	
Disallowed Expense	<u><u>\$ 14,773</u></u>	{a}

Tickmark
{a}

Ties to page 29a

F. Statement of Revenue

Name of Facility		License No.	Report for Year Ended		Page	of
Ludlowe Center for Health & Rehabilitation		2323	9/30/2021		30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 11,857,590	11,857,590				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,693,358)	(4,693,358)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 4,217,130	4,217,130				
b. Medicare Room and Board Contractual Allowance **	\$ (3,488,281)	(3,488,281)				
4. a. Private-Pay Residents and Other	\$ 7,185,038	7,185,038				
b. Private-Pay Room and Board Contractual Allowance **	\$ (1,998,334)	(1,998,334)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 315,565	315,565				
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (373,652)	(373,652)				
c. Prescription Drugs - Non-Medicare	\$ 385,712	385,712				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (464,266)	(464,266)				
2. a. Medical Supplies - Medicare	\$ 171	171				
b. Medical Supplies - Medicare Contractual Allowance **	\$ (171)	(171)				
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 422,486	422,486				
b. Physical Therapy - Medicare Contractual Allowance **	\$ 392,273	392,273				
c. Physical Therapy - Non-Medicare	\$ 19,114	19,114				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ 100,078	100,078				
4. a. Speech Therapy - Medicare	\$ 96,523	96,523				
b. Speech Therapy - Medicare Contractual Allowance **	\$ 257,161	257,161				
c. Speech Therapy - Non-Medicare	\$ 118,487	118,487				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (64,768)	(64,768)				
5. a. Occupational Therapy - Medicare	\$ 423,908	423,908				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ 332,607	332,607				
c. Occupational Therapy - Non-Medicare	\$ 473,870	473,870				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (367,615)	(367,615)				
6. a. Other (Specify) - Medicare	\$ 2,917,440	2,917,440				
b. Other (Specify) - Non-Medicare	\$ 490,002	490,002				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 18,554,710	18,554,710				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 239	239				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 621	621				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 476,062	476,062				
V. Total Other Revenue (1 thru 8)	\$ 476,922	476,922				
VI. Total All Revenue (III +V)	\$ 19,031,632	19,031,632				

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	Medicare A NTA Contra-Ludlowe	\$ 1,081,029		
30 II 6a	Medicare A Nsng Comp Contra-Ludlowe	1,651,396		
30 II 6a	Medicare Pt A IV Therapy-Ludlowe	58,381		
30 II 6a	Medicare Pt A Lab-Ludlowe	67,551		
30 II 6a	Medicare Pt A X-Ludlowe	30,348		
30 II 6a	Medicare Pt A Settlement-Ludlowe	27,267		
30 II 6a	Medicare Pt B Flu/Pneumonia-Ludlowe	1,196		
30 II 6a	Medicare Part B Telehealthfield-Ludlowe	270		
30 II 6a	Medicare Pt B Prior Period-Ludlowe	2		
Total Other Resident Revenue - Medicare		\$ 2,917,440	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Medicaid Lab-Ludlowe	\$ 887		
30 II 6b	Comm Ins IV Therapy-Ludlowe	1,564		
30 II 6b	Comm Ins Lab-Ludlowe	658		
30 II 6b	Comm Ins X-Ludlowe	3,228		
30 II 6b	Mgd Medicare NTA Contra-Ludlowe	134,681		
30 II 6b	Mgd Medicare Nsng Comp Contra-Ludlowe	196,982		
30 II 6b	Mgd Medicare IV Therapy-Ludlowe	111,078		
30 II 6b	Mgd Medicare Lab-Ludlowe	13,792		
30 II 6b	Mgd Medicare X-Ludlowe	25,263		
30 II 6b	Mgd Medicare Flu/Pneumonia-Ludlowe	488		
30 II 6b	Mgd Medicare Prior Period-Ludlowe	1,381		
Total Other Resident Revenue		\$ 490,002	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest on Money Market Account	1,014,271	\$ 621		
Total Interest Income			\$ 621	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Reversal of PY Legal Fees (No CY Expense)	\$ 525		
30 IV 8	Donation Rev	20		
30 IV 8	Refunds / Rebates (Disallowed on Pg 29a)	35,450		
30 IV 8	Medical Records Rev (Disallowed on Pg 29a)	1,914		
30 IV 8	Stimulus Rev	427,764		
30 IV 8	Miscellaneous Rev (Disallowed on Pg 29a)	6,598		
30 IV 8	Long Term CT PET Tax Revenue	2,847		
30 IV 8	Reversal of PY Radiology Fees	944		
Total Other Revenue		\$ 476,062	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilita	2323	9/30/2021	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,672,615
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,867,414
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	45,498
5. Prepaid Expenses			\$	238,404
a. _____				
b. _____				
c. _____				
d. See Schedule	238,404			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	55,936
CT PET Deferred Tax-Ludlowe	55,936			

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	3,879,867
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 421,424		\$	94,067
	Accum. Depreciation 327,357	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 1,784,805		\$	419,670
	Accum. Depreciation 1,365,135	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	25,000
Construction in Progress	25,000			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	538,737

* 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	\$ 26,656
31	A5	Prepaid Gen. Ins-Ludlowe	17,208
31	A5	Prepaid Expense Other-Ludlowe	170,384
31	A5	Prepaid Personal Property Taxes-Ludlowe	3,929
31	A5	Prepaid Mgmt Assets-Ludlowe	20,227
Total Prepaid Expenses			\$ 238,404

Schedule of Other Current Assets (Itemize) 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	
Total Other Fixed Assets (Itemize)			\$ -

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	
Total Other Current Liabilities (Itemize)			\$ -

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	9/30/2021	32	37
Account			Amount	
Total Brought Forward:			\$	4,418,604
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
3. Buildings			*Historical Cost 12,745,226	
Accum. Depreciation 5,416,721			Net	\$ 7,328,505
4. Non-Movable Equipment			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
5. Movable Equipment			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
6. Motor Vehicles			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	7,328,505
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____ Net	
Accum. Depreciation _____			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	1,560,687
Name and Address		Amount	Loan Date	
Due from Related		1,560,687		
7. Other Assets (<i>itemize</i>)			\$	9,596
Due from Dept. of Health-Ludlowe		9,596		
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,570,283
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	13,317,392

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation, L		2323	9/30/2021	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	531,987
2. Notes Payable (<i>itemize</i>)				\$	
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	21,154
Name of Lender		Purpose	Amount	Date Due	
		Equipment Obligation	21,154		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	638,220
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>)				\$	638,404
Unclaimed ADP checks-Ludlowe		8,961	Accrued Pension-Ludlowe	106,621	
Due to Realty-Ludlowe		54,769	Accrued Worker's Comp-	135,985	
Patients Fund-Ludlowe		73,354	CT PET Tax Accrued Exj	18,320	
Accrued Expenses-Ludlowe		240,394	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,829,765

* 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 9/30/2021	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,829,765	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)				\$ 56,888	
Name of Lender	Purpose	Amount	Date Due		
	Equipmetn Obligation LT	56,888			
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 391,594	
Name and Address of Lender	Amount	Loan Date			
Due to Related	391,594				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 141,000	
Due to Medicaid-Ludlowe		141,000			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 589,482	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,419,247	

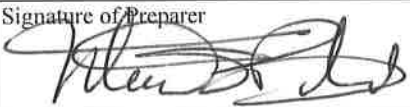
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitt	2323	9/30/2021	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			\$	7,328,505
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			\$	7,328,505
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	2,843,483
6. Gain or Loss for Period	10/1/2020	thru 9/30/2021	\$	726,157
7. Total Net Worth			\$	3,569,640
C. Total Reserves and Net Worth			\$	10,898,145
D. Total Liabilities, Reserves, and Net Worth			\$	13,317,392

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Ludlowe Center for Health & Rehabilitation	2323	9/30/2021	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2020			\$	2,843,483		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	19,031,632		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	18,305,475		
D. Net Income or Deficit			\$	726,157		
E. Balance			\$	3,569,640		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expense pg. 27	\$18,942,736					
F/S vs C/R Depreciation	(637,261)					
Total F/S Expenses	\$18,305,475					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. Balance at End of Period			\$	3,569,640		

I. Preparer's/Reviewer's Certification

Name of Facility Ludlowe Center for Health &	License No. 2323	Report for Year Ended 9/30/2021	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
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 	Title PRINCIPAL	Date Signed 2/14/22		
Printed Name of Preparer Matthew S. Bivolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report John Phelps		Phone Number 516-705-4813		
Contact Email Address jphelps@nathealthcare.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Ludlowe Center for Health & Rehabilitation, LLC for the year ended September 30, 2021, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Ludlowe Center for Health & Rehabilitation, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 11, 2022

Annual Report of Long-Term Care Facility Cost Year 2021 Checklist

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

Facility Name Ludlowe Center for Health & Rehab

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 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? *If detail is not provided, appropriate disallowances will be made.*

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021	1st PP-FINAL 9/30/2020
101005-0104-00-000-0	Cash Operating-Ludlowe	571,738.00			571,738.00	226,093.00
102000-0104-00-000-0	Cash - Payroll-Ludlowe	5,719.00			5,719.00	3,616.00
104020-0104-00-000-0	Cash - Savings 2-Ludlowe	1,014,271.00			1,014,271.00	1,881,788.00
105000-0104-00-000-0	Cash - Savings Patients-Ludlowe	73,354.00			73,354.00	64,980.00
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	5,033.00			5,033.00	1,890.00
110000-0104-00-000-0	Accounts Receivable-Ludlowe	147,425.00			147,425.00	187,874.00
111000-0104-00-000-0	A/R Private-Ludlowe	214,943.00			214,943.00	58,912.00
111200-0104-00-000-0	A/R Comm Ins-Ludlowe	125,475.00			125,475.00	57,646.00
111300-0104-00-000-0	A/R Hospice-Ludlowe	160,546.00			160,546.00	63,451.00
111400-0104-00-000-0	A/R Mgd Medicare-Ludlowe	454,760.00			454,760.00	322,542.00
112000-0104-00-000-0	A/R Medicare Pt A-Ludlowe	427,726.00			427,726.00	605,394.00
112500-0104-00-000-0	A/R Medicare Pt B-Ludlowe	2,592.00			2,592.00	16,086.00
113000-0104-00-000-0	A/R Medicaid-Ludlowe	881,099.00			881,099.00	707,173.00
114000-0104-00-000-0	A/R Patient Ptcipation-Ludlowe	153,868.00			153,868.00	(117,851.00)
116100-0104-00-000-0	Medicare Colns Bad Debt-Ludlowe	42,138.00			42,138.00	30,092.00
116200-0104-00-000-0	Allowance for Doubtful Accounts-Ludlowe	(743,158.00)			(743,158.00)	(784,090.00)
121400-0104-00-000-0	Prepaid Workers Comp-Ludlowe	26,656.00			26,656.00	26,546.00
122200-0104-00-000-0	Prepaid Gen. Ins-Ludlowe	17,208.00			17,208.00	24,211.00
129000-0104-00-000-0	Prepaid Expense Other-Ludlowe	170,384.00			170,384.00	51,188.00
129110-0104-00-000-0	Prepaid Personal Property Taxes-Ludlowe	3,929.00			3,929.00	4,204.00
129300-0104-00-000-0	Prepaid Mgmt Assets-Ludlowe	20,227.00			20,227.00	22,356.00
129900-0104-00-000-0	CT PET Deferred Tax-Ludlowe	55,936.00			55,936.00	53,089.00
130000-0104-00-000-0	Inventory-Ludlowe	45,498.00			45,498.00	45,033.00
141400-0104-00-000-0	Due from Realty-Ludlowe	0.00			0.00	12,525.00
141500-0104-00-000-0	Due from Dept. of Health-Ludlowe	9,596.00			9,596.00	9,596.00
141600-0104-00-000-0	Due from Related-Ludlowe	1,560,687.00			1,560,687.00	943,826.00
141900-0104-00-000-0	CT PET Tax Receivable-Ludlowe- - -	0.00			0.00	39,967.00
153600-0104-00-000-0	Construction in Prog-Ludlowe	25,000.00			25,000.00	0.00
154000-0104-00-000-0	Lease hold Improvements-Ludlowe	421,423.00			421,423.00	408,068.00
156000-0104-00-000-0	Major Movable Equip-Ludlowe	1,784,805.00			1,784,805.00	1,754,699.00
160000-0104-00-000-0	Accum Depreciation-Ludlowe	(1,692,491.00)			(1,692,491.00)	(1,569,348.00)
210000-0104-00-000-0	Accounts Payable-Ludlowe	(531,987.00)			(531,987.00)	(522,356.00)
211401-0104-00-000-0	Equipment Obligation ST 1-Ludlowe	(21,154.00)			(21,154.00)	(20,046.00)
211411-0104-00-000-0	Equipment Obligation LT 1-Ludlowe	(56,888.00)			(56,888.00)	(78,042.00)
220200-0104-00-000-0	Unclaimed ADP checks-Ludlowe	(8,961.00)			(8,961.00)	(8,045.00)
221400-0104-00-000-0	Due to Realty-Ludlowe	(54,769.00)			(54,769.00)	0.00
221700-0104-00-000-0	Due to Medicaid-Ludlowe	(141,000.00)			(141,000.00)	(152,703.00)
221760-0104-00-000-0	Deferred Revenue Rcf-Ludlowe	0.00			0.00	(218,800.00)
226200-0104-00-000-0	Patients Fund-Ludlowe	(73,354.00)			(73,354.00)	(64,980.00)
250000-0104-00-000-0	Accrued Expenses-Ludlowe	(240,394.00)			(240,394.00)	(191,136.00)
250020-0104-00-000-0	Accrued Pension-Ludlowe	(106,621.00)			(106,621.00)	(96,381.00)
250030-0104-00-000-0	Accrued Worker's Comp-Ludlowe	(135,985.00)			(135,985.00)	(103,443.00)
250100-0104-00-000-0	Accrued Payroll-Ludlowe	(638,220.00)			(638,220.00)	(617,882.00)
254900-0104-00-000-0	CT PET Tax Accrued Expense-Ludlowe	(18,320.00)			(18,320.00)	0.00
271500-0104-00-000-0	Due to Related-Ludlowe	(391,594.00)			(391,594.00)	(236,759.00)
280000-0104-00-000-0	Capital-Ludlowe	(1,711,327.00)			(1,711,327.00)	(1,711,327.00)
295000-0104-00-000-0	Retained Earnings-Ludlowe	(1,132,156.00)			(1,132,156.00)	(684,610.00)
303005-0104-00-000-0	Hospice Contra Other	0.00			0.00	47.00
303100-0104-00-000-0	Hospice Revenue-Ludlowe	(1,418,040.00)			(1,418,040.00)	(1,398,080.00)
303700-0104-00-000-0	Hospice C/A-Ludlowe	559,102.00			559,102.00	600,658.00
304100-0104-00-000-0	Hospice Pharmacy-Ludlowe	(413.00)			(413.00)	(2,335.00)
304105-0104-00-000-0	Hospice Pharmacy Contra-Ludlowe	413.00			413.00	2,335.00
304300-0104-00-000-0	Hospice PT-Ludlowe	(94.00)			(94.00)	(88.00)
304305-0104-00-000-0	Hospice PT Contra-Ludlowe	(15.00)			(15.00)	14.00
304400-0104-00-000-0	Hospice ST	0.00			0.00	(286.00)
304600-0104-00-000-0	Hospice Lab	0.00			0.00	(47.00)
304800-0104-00-000-0	Hospice OT-Ludlowe	0.00			0.00	(134.00)
304805-0104-00-000-0	Hospice OT Contra---	0.00			0.00	29.00
311000-0104-00-000-0	Medicaid Room & Board-Ludlowe	#####			#####	#####
311005-0104-00-000-0	Medicaid Room & Board Contra-Ludlowe	4,692,471.00			4,692,471.00	5,097,039.00
313005-0104-00-000-0	Medicaid Contra Other-Ludlowe	887.00			887.00	4,219.00
314100-0104-00-000-0	Medicaid Pharmacy-Ludlowe	(32,969.00)			(32,969.00)	(39,461.00)
314105-0104-00-000-0	Medicaid Pharmacy Contra-Ludlowe	32,969.00			32,969.00	39,461.00
314300-0104-00-000-0	Medicaid PT-Ludlowe	(38,527.00)			(38,527.00)	(21,802.00)
314305-0104-00-000-0	Medicaid PT Contra-Ludlowe	38,527.00			38,527.00	21,802.00
314400-0104-00-000-0	Medicaid ST-Ludlowe	(8,159.00)			(8,159.00)	(5,945.00)
314405-0104-00-000-0	Medicaid ST Contra-Ludlowe	8,159.00			8,159.00	5,945.00
314600-0104-00-000-0	Medicaid Lab-Ludlowe	(887.00)			(887.00)	(4,127.00)
314800-0104-00-000-0	Medicaid OT-Ludlowe	(28,357.00)			(28,357.00)	(12,895.00)
314805-0104-00-000-0	Medicaid OT Contra-Ludlowe	28,357.00			28,357.00	12,895.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2021			9/30/2021	9/30/2020
315000-0104-00-000-0	Medicaid X-Ray-Ludlowe	0.00			0.00	(93.00)
321000-0104-00-000-0	Medicare Pt A Room & Board-Ludlowe	(4,217,130.00)			(4,217,130.00)	(4,776,160.00)
321005-0104-00-000-0	Medicare Pt A R and B Contra-Ludlowe	3,390,074.00			3,390,074.00	3,788,681.00
321006-0104-00-000-0	Medicare A PT Contra-Ludlowe	(788,889.00)			(788,889.00)	(918,246.00)
321007-0104-00-000-0	Medicare A OT Contra-Ludlowe	(737,564.00)			(737,564.00)	(860,834.00)
321008-0104-00-000-0	Medicare A ST Contra-Ludlowe	(354,369.00)			(354,369.00)	(401,245.00)
321009-0104-00-000-0	Medicare A NTA Contra-Ludlowe	(1,081,029.00)			(1,081,029.00)	(1,197,218.00)
321010-0104-00-000-0	Medicare A Nsng Comp Contra-Ludlowe	(1,651,396.00)			(1,651,396.00)	(1,782,157.00)
323005-0104-00-000-0	Medicare Pt A Contra Other-Ludlowe	98,193.00			98,193.00	97,995.00
324000-0104-00-000-0	Medicare Pt A Ambulance-Ludlowe	0.00			0.00	(808.00)
324100-0104-00-000-0	Medicare Pt A Pharmacy-Ludlowe	(315,565.00)			(315,565.00)	(331,975.00)
324105-0104-00-000-0	Medicare Pt A Pharmacy Contra-Ludlowe	373,652.00			373,652.00	369,031.00
324200-0104-00-000-0	MCR Pt A Chargeable Med Supp-Ludlowe	(171.00)			(171.00)	0.00
324205-0104-00-000-0	MCR Pt A Charge Med Supp Contra-Ludlowe	171.00			171.00	0.00
324300-0104-00-000-0	Medicare Pt A PT-Ludlowe	(391,014.00)			(391,014.00)	(490,624.00)
324305-0104-00-000-0	Medicare Pt A PT Contra-Ludlowe	391,014.00			391,014.00	490,624.00
324400-0104-00-000-0	Medicare Pt A ST-Ludlowe	(96,523.00)			(96,523.00)	(114,034.00)
324405-0104-00-000-0	Medicare Pt A ST Contra-Ludlowe	96,523.00			96,523.00	114,034.00
324500-0104-00-000-0	Medicare Pt A IV Therapy-Ludlowe	(58,381.00)			(58,381.00)	(37,443.00)
324600-0104-00-000-0	Medicare Pt A Lab-Ludlowe	(67,551.00)			(67,551.00)	(71,917.00)
324800-0104-00-000-0	Medicare Pt A OT-Ludlowe	(401,015.00)			(401,015.00)	(519,126.00)
324805-0104-00-000-0	Medicare Pt A OT Contra-Ludlowe	401,015.00			401,015.00	519,126.00
325000-0104-00-000-0	Medicare Pt A X-Ludlowe	(30,348.00)			(30,348.00)	(24,883.00)
328000-0104-00-000-0	Medicare Pt A Sequestration-Ludlowe	14.00			14.00	66,267.00
329000-0104-00-000-0	Medicare Pt A Settlement-Ludlowe	(27,267.00)			(27,267.00)	(15,402.00)
334300-0104-00-000-0	Medicare Pt B PT-Ludlowe	(31,472.00)			(31,472.00)	(59,174.00)
334305-0104-00-000-0	Medicare Pt B PT Contra-Ludlowe	5,602.00			5,602.00	10,480.00
334400-0104-00-000-0	Medicare Pt B ST-Ludlowe	(18,016.00)			(18,016.00)	(15,407.00)
334405-0104-00-000-0	Medicare Pt B ST Contra-Ludlowe	685.00			685.00	434.00
334800-0104-00-000-0	Medicare Pt B OT-Ludlowe	(22,893.00)			(22,893.00)	(41,812.00)
334805-0104-00-000-0	Medicare Pt B OT Contra-Ludlowe	3,942.00			3,942.00	7,907.00
335700-0104-00-000-0	Medicare Pt B Flu/Pneumonia-Ludlowe	(1,196.00)			(1,196.00)	(1,269.00)
335900-0104-00-000-0	Medicare Part B Telehealthfield-Ludlowe	(270.00)			(270.00)	0.00
337300-0104-00-000-0	Mgd Medicare Pt B PT-Ludlowe	(2,545.00)			(2,545.00)	0.00
337305-0104-00-000-0	Mgd Medicare Pt B PT Contra-Ludlowe	163.00			163.00	(5,831.00)
337405-0104-00-000-0	Mgd Medicare Pt B ST Contra-Ludlowe	328.00			328.00	0.00
337805-0104-00-000-0	Mgd Medicare Pt B OT Contra-Ludlowe	17.00			17.00	0.00
338000-0104-00-000-0	Medicare Pt B Prior Period-Ludlowe	(2.00)			(2.00)	1,023.00
341000-0104-00-000-0	Private Room & Board-Ludlowe	(1,484,218.00)			(1,484,218.00)	(1,670,095.00)
341005-0104-00-000-0	Private Room & Board Contra-Ludlowe	69,625.00			69,625.00	(14,015.00)
344100-0104-00-000-0	Private Pharmacy-Ludlowe	(1,073.00)			(1,073.00)	0.00
344105-0104-00-000-0	Private Pharmacy Contra-Ludlowe	1,419.00			1,419.00	0.00
344300-0104-00-000-0	Private PT-Ludlowe	(3,605.00)			(3,605.00)	0.00
344400-0104-00-000-0	Private ST-Ludlowe	(382.00)			(382.00)	0.00
344405-0104-00-000-0	Private ST Contra-Ludlowe	191.00			191.00	0.00
344800-0104-00-000-0	Private OT-Ludlowe	(1,882.00)			(1,882.00)	0.00
351000-0104-00-000-0	Comm Ins Room & Board-Ludlowe	(487,125.00)			(487,125.00)	(503,965.00)
351005-0104-00-000-0	Comm Ins Room & Board Contra-Ludlowe	127,239.00			127,239.00	90,320.00
353005-0104-00-000-0	Comm Ins Contra Other-Ludlowe	3,886.00			3,886.00	11,334.00
354100-0104-00-000-0	Comm Ins Pharmacy-Ludlowe	(45,476.00)			(45,476.00)	(52,975.00)
354105-0104-00-000-0	Comm Ins Pharmacy Contra-Ludlowe	47,041.00			47,041.00	49,392.00
354300-0104-00-000-0	Comm Ins PT-Ludlowe	(52,928.00)			(52,928.00)	(44,712.00)
354305-0104-00-000-0	Comm Ins PT Contra-Ludlowe	53,208.00			53,208.00	43,981.00
354400-0104-00-000-0	Comm Ins ST-Ludlowe	(5,138.00)			(5,138.00)	(4,218.00)
354405-0104-00-000-0	Comm Ins ST Contra-Ludlowe	5,138.00			5,138.00	4,218.00
354500-0104-00-000-0	Comm Ins IV Therapy-Ludlowe	(1,564.00)			(1,564.00)	(3,877.00)
354600-0104-00-000-0	Comm Ins Lab-Ludlowe	(658.00)			(658.00)	(8,910.00)
354800-0104-00-000-0	Comm Ins OT-Ludlowe	(55,449.00)			(55,449.00)	(49,271.00)
354805-0104-00-000-0	Comm Ins OT Contra-Ludlowe	55,449.00			55,449.00	48,464.00
355000-0104-00-000-0	Comm Ins X-Ludlowe	(3,228.00)			(3,228.00)	(2,500.00)
371000-0104-00-000-0	Mgd Medicare Room and Board-Ludlowe	(3,708,915.00)			(3,708,915.00)	(3,540,170.00)
371005-0104-00-000-0	Mgd Medicare Room & Board Contra-Ludlowe	1,199,427.00			1,199,427.00	919,502.00
371006-0104-00-000-0	Mgd Medicare PT Contra-Ludlowe	(108,461.00)			(108,461.00)	(19,736.00)
371007-0104-00-000-0	Mgd Medicare OT Contra-Ludlowe	(101,389.00)			(101,389.00)	(18,921.00)
371008-0104-00-000-0	Mgd Medicare ST Contra-Ludlowe	(33,066.00)			(33,066.00)	(10,645.00)
371009-0104-00-000-0	Mgd Medicare NTA Contra-Ludlowe	(134,681.00)			(134,681.00)	(31,330.00)
371010-0104-00-000-0	Mgd Medicare Nsng Comp Contra-Ludlowe	(196,982.00)			(196,982.00)	(46,180.00)
373005-0104-00-000-0	Mgd Medicare Contra Other-Ludlowe	39,055.00			39,055.00	53,199.00
374100-0104-00-000-0	Mgd Medicare Pharmacy-Ludlowe	(305,781.00)			(305,781.00)	(221,067.00)
374105-0104-00-000-0	Mgd Medicare Pharmacy Contra-Ludlowe	382,424.00			382,424.00	234,914.00
374300-0104-00-000-0	Mgd Medicare PT-Ludlowe	(355,598.00)			(355,598.00)	(309,347.00)
374305-0104-00-000-0	Mgd Medicare PT Contra-Ludlowe	355,598.00			355,598.00	309,347.00
374400-0104-00-000-0	Mgd Medicare ST-Ludlowe	(80,350.00)			(80,350.00)	(63,099.00)
374405-0104-00-000-0	Mgd Medicare ST Contra-Ludlowe	80,350.00			80,350.00	63,099.00
374500-0104-00-000-0	Mgd Medicare IV Therapy-Ludlowe	(111,078.00)			(111,078.00)	(14,590.00)
374600-0104-00-000-0	Mgd Medicare Lab-Ludlowe	(13,792.00)			(13,792.00)	(35,896.00)

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374800-0104-00-000-0	Mgd Medicare OT-Ludlowe	(378,345.00)			(378,345.00)	(340,545.00)
374805-0104-00-000-0	Mgd Medicare OT Contra-Ludlowe	378,345.00			378,345.00	340,545.00
375000-0104-00-000-0	Mgd Medicare X-Ludlowe	(25,263.00)			(25,263.00)	(17,087.00)
375700-0104-00-000-0	Mgd Medicare Flu/Pneumonia-Ludlowe	(488.00)			(488.00)	(1,287.00)
378000-0104-00-000-0	Mgd Medicare Prior Period-Ludlowe	(1,381.00)			(1,381.00)	7,235.00
378100-0104-00-000-0	Medicare Mgd Care Pt B PT-Ludlowe	(13,298.00)			(13,298.00)	(19,955.00)
378105-0104-00-000-0	Medicare Mgd Pt B PT Contra-Ludlowe	8,383.00			8,383.00	1,645.00
378120-0104-00-000-0	Medicare Mgd Care Pt B ST-Ludlowe	(6,442.00)			(6,442.00)	(19,546.00)
378125-0104-00-000-0	Medicare Mgd Pt B STContra-Ludlowe	3,668.00			3,668.00	1,516.00
378130-0104-00-000-0	Medicare Mgd Care Pt B OT-Ludlowe	(9,837.00)			(9,837.00)	(21,620.00)
378135-0104-00-000-0	Medicare Mgd Pt B OT Contra-Ludlowe	6,836.00			6,836.00	2,428.00
389010-0104-00-000-0	Patient Revenue Capitation -Ludlowe	(86,740.00)			(86,740.00)	0.00
391100-0104-00-000-0	Interest Income-Ludlowe	(621.00)			(621.00)	(1,396.00)
391500-0104-00-000-0	Misc. Other Income-Ludlowe	(471,746.00)			(471,746.00)	(1,233,006.00)
			RJE - 4	(525.00)	(525.00)	
391510-0104-00-000-0	Misc. Meals-Ludlowe	(239.00)			(239.00)	(2,224.00)
391900-0104-00-000-0	Long-Term CT PET Tax Income-Ludlowe- -	(2,847.00)			(2,847.00)	(14,418.00)
400000-0104-03-007-0	Salary-Ludlowe-Administration-Administrative Ass-	81,734.00			81,734.00	86,443.00
400000-0104-03-009-0	Salary-Ludlowe-Administration-Administrator	202,637.00			202,637.00	203,870.00
400000-0104-03-114-0	Salary-Ludlowe-Administration-Program Coord	1,258.00			1,258.00	960.00
400000-0104-03-133-0	Salary-Ludlowe-Administration-Coordinator	25,768.00			25,768.00	27,409.00
400000-0104-04-007-0	Salary-Ludlowe-Fiscal Operations-Administrative -	64,228.00			64,228.00	92,775.00
400000-0104-05-065-0	Salary-Ludlowe-Medical Records-Medical Records-	42,470.00			42,470.00	33,061.00
400000-0104-06-038-0	Salary-Ludlowe-Social service-Dir-	64,276.00			64,276.00	73,005.00
400000-0104-06-096-0	Salary-Ludlowe-Social service-Social Worker-	47,191.00			47,191.00	29,417.00
400000-0104-07-038-0	Salary-Ludlowe-Rec Therapy-Dir	63,482.00			63,482.00	63,656.00
400000-0104-07-086-0	Salary-Ludlowe-Rec Therapy-Rec Therapist-	89,100.00			89,100.00	107,174.00
400000-0104-08-058-0	Salary-Ludlowe-Maintenance-Maintenance Worker-	58,618.00			58,618.00	61,200.00
400000-0104-08-101-0	Salary-Ludlowe-Maintenance-Supervisor	83,306.00			83,306.00	83,806.00
400000-0104-09-048-0	Salary-Ludlowe-Housekeeping-Housekeeper-	354,431.00			354,431.00	401,325.00
400000-0104-09-101-0	Salary-Ludlowe-Housekeeping-Supervisor	111,990.00			111,990.00	114,316.00
400000-0104-10-051-0	Salary-Ludlowe-Laundry-Laundry Aide-	42,813.00			42,813.00	43,355.00
400000-0104-11-011-0	Salary-Ludlowe-Admissions-Admissions Coordinator-	90,262.00			90,262.00	81,018.00
400000-0104-11-038-0	Salary-Ludlowe-Admissions-Dir	135,681.00			135,681.00	180,215.00
400000-0104-13-013-0	Salary-Ludlowe-Dietary-Aide-	272,498.00			272,498.00	291,508.00
400000-0104-13-031-0	Salary-Ludlowe-Dietary-Cook-	191,866.00			191,866.00	194,316.00
400000-0104-13-035-0	Salary-Ludlowe-Dietary-Dietician-	69,019.00			69,019.00	69,189.00
400000-0104-13-101-0	Salary-Ludlowe-Dietary-Supervisor-	81,131.00			81,131.00	81,038.00
400000-0104-14-012-0	Salary-Ludlowe-Nursing Admin-ADNS-	89,289.00			89,289.00	110,069.00
400000-0104-14-028-0	Salary-Ludlowe-Nursing Admin-Clerical-	40,950.00			40,950.00	13,974.00
400000-0104-14-044-0	Salary-Ludlowe-Nursing Admin-DNS-	153,097.00			153,097.00	131,214.00
400000-0104-14-052-0	Salary-Ludlowe-Nursing Admin-LPN-	67,179.00			67,179.00	79,085.00
400000-0104-15-021-0	Salary-Ludlowe-Nursing-CNA-	2,107,688.00			2,107,688.00	2,318,219.00
400000-0104-15-052-0	Salary-Ludlowe-Nursing-LPN-	1,953,847.00			1,953,847.00	1,885,012.00
400000-0104-15-092-0	Salary-Ludlowe-Nursing-RN-	1,384,334.00			1,384,334.00	1,227,892.00
			RJE - 1	(184,663.00)	(184,663.00)	
400000-0104-18-029-0	Salary-Ludlowe-Marketing-Community Relations-	15,646.00			15,646.00	0.00
400000-0104-21-049-0	Salary-Ludlowe-Human Resources-HR Asst-	56,614.00			56,614.00	38,564.00
400050-0104-03-007-0	Salary - PTO-Ludlowe-Administration-Administrati-	1,245.00			1,245.00	(704.00)
400050-0104-04-007-0	Salary - PTO-Ludlowe-Fiscal Operations-Administ-	(2,476.00)			(2,476.00)	(4,008.00)
400050-0104-04-046-0	Salary - PTO-Ludlowe-Fiscal Operations-Facility -	(625.00)			(625.00)	626.00
400050-0104-05-065-0	Salary - PTO-Ludlowe-Medical Records-Medical Rec-	1,215.00			1,215.00	(538.00)
400050-0104-06-038-0	Salary - PTO-Ludlowe-Social service-Dir-	(13,941.00)			(13,941.00)	1,606.00
400050-0104-06-096-0	Salary - PTO-Ludlowe-Social service-Social Worke-	(54.00)			(54.00)	(2,346.00)
400050-0104-07-038-0	Salary - PTO-Ludlowe-Rec Therapy-Dir-	596.00			596.00	1,240.00
400050-0104-07-086-0	Salary - PTO-Ludlowe-Rec Therapy-Rec Therapist-	2,546.00			2,546.00	1,707.00
400050-0104-08-058-0	Salary - PTO-Ludlowe-Maintenance-Maintenance Wor-	(188.00)			(188.00)	427.00
400050-0104-08-101-0	Salary - PTO-Ludlowe-Maintenance-Supervisor	266.00			266.00	(503.00)
400050-0104-09-048-0	Salary - PTO-Ludlowe-Housekeeping-Housekeeper-	6,444.00			6,444.00	680.00
400050-0104-09-101-0	Salary - PTO-Ludlowe-Housekeeping-Supervisor	(4,038.00)			(4,038.00)	1,102.00
400050-0104-10-051-0	Salary - PTO-Ludlowe-Laundry-Laundry Aide-	1,381.00			1,381.00	1,881.00
400050-0104-11-011-0	Salary - PTO-Ludlowe-Admissions-Admissions Coord-	(176.00)			(176.00)	(896.00)
400050-0104-11-038-0	Salary - PTO-Ludlowe-Admissions-Dir-	(10,648.00)			(10,648.00)	2,393.00
400050-0104-13-013-0	Salary - PTO-Ludlowe-Dietary-Aide-	(1,563.00)			(1,563.00)	3,693.00
400050-0104-13-031-0	Salary - PTO-Ludlowe-Dietary-Cook-	175.00			175.00	(406.00)
400050-0104-13-035-0	Salary - PTO-Ludlowe-Dietary-Dietician-	2,835.00			2,835.00	2,698.00
400050-0104-13-101-0	Salary - PTO-Ludlowe-Dietary-Supervisor-	2,965.00			2,965.00	(705.00)
400050-0104-14-012-0	Salary - PTO-Ludlowe-Nursing Admin-ADNS-	(13,334.00)			(13,334.00)	94.00
400050-0104-14-028-0	Salary - PTO-Ludlowe-Nursing Admin-Clerical-	2,878.00			2,878.00	360.00
400050-0104-14-044-0	Salary - PTO-Ludlowe-Nursing Admin-DNS-	6,808.00			6,808.00	2,704.00
400050-0104-15-021-0	Salary - PTO-Ludlowe-Nursing-CNA-	(7,658.00)			(7,658.00)	16,263.00
400050-0104-15-052-0	Salary - PTO-Ludlowe-Nursing-LPN-	14,587.00			14,587.00	17,281.00
400050-0104-15-092-0	Salary - PTO-Ludlowe-Nursing-RN-	(5,672.00)			(5,672.00)	7,533.00
400050-0104-18-029-0	Salary - PTO-Ludlowe-Marketing-Community Relatio-	906.00			906.00	0.00
401000-0104-29-000-0	FICA-Ludlowe-Emp Benefits- -	591,928.00			591,928.00	610,744.00
401100-0104-29-000-0	FUI-Ludlowe-Emp Benefits- -	8,327.00			8,327.00	8,645.00

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401200-0104-29-000-0	SUI-Ludlowe-Emp Benefits- -	62,759.00			62,759.00	70,202.00
401300-0104-29-000-0	Health Ins-Ludlowe-Emp Benefits- -	973,607.00			973,607.00	1,090,685.00
401400-0104-29-000-0	Workers Compensation-Ludlowe-Emp Benefits- -	352,304.00			352,304.00	351,139.00
401450-0104-29-000-0	Workers Comp Retro Exp-Ludlowe-Emp Benefits- -	9,982.00			9,982.00	11,629.00
401700-0104-29-000-0	Pension-Ludlowe-Emp Benefits- -	106,622.00			106,622.00	96,381.00
402000-0104-03-000-0	Holiday Expense-Ludlowe-Administration	3,950.00			3,950.00	6,944.00
410000-0104-03-000-0	Supplies-Ludlowe-Administration	683.00			683.00	0.00
410000-0104-04-000-0	Supplies-Ludlowe-Fiscal Operations	18,810.00			18,810.00	17,767.00
410000-0104-07-000-0	Supplies-Ludlowe-Rec Therapy	3,430.00			3,430.00	4,027.00
410000-0104-08-000-0	Supplies-Ludlowe-Maintenance	52,669.00			52,669.00	53,741.00
410000-0104-09-000-0	Supplies-Ludlowe-Housekeeping	40,642.00			40,642.00	39,898.00
410000-0104-10-000-0	Supplies-Ludlowe-Laundry	2,834.00			2,834.00	2,577.00
410000-0104-13-000-0	Supplies-Ludlowe-Dietary	44,233.00			44,233.00	43,234.00
410000-0104-15-000-0	Supplies-Ludlowe-Nursing	152,833.00			152,833.00	155,828.00
410000-0104-18-000-0	Supplies-Ludlowe-Marketing	6,906.00			6,906.00	1,422.00
410019-0104-03-000-0	Supplies COVID-Ludlowe-Administration	937.00			937.00	0.00
410019-0104-06-000-0	Supplies COVID19 - Ludlowe	0.00			0.00	96.00
410019-0104-07-000-0	Supplies COVID-Ludlowe-Rec Therapy	1,189.00			1,189.00	790.00
410019-0104-08-000-0	Supplies COVID-Ludlowe-Maintenance	2,001.00			2,001.00	86.00
410019-0104-09-000-0	Supplies COVID-Ludlowe-Housekeeping	3,974.00			3,974.00	7,327.00
410019-0104-10-000-0	Supplies COVID19 - Ludlowe	0.00			0.00	27,476.00
410019-0104-15-000-0	Supplies COVID-Ludlowe-Nursing	103,725.00			103,725.00	91,461.00
410019-0104-18-000-0	Supplies COVID-Ludlowe-Marketing	184.00			184.00	0.00
411200-0104-23-000-0	Drugs Medicare Pt A-Ludlowe-Rehab Tpy and Ancnly	852,780.00			852,780.00	690,830.00
411700-0104-22-000-0	House Drugs (OTC)-Ludlowe-Medical Services- -	28,510.00			28,510.00	30,897.00
412000-0104-13-000-0	Food-Ludlowe-Dietary	321,858.00			321,858.00	319,615.00
412000-0104-38-000-0	Food-Ludlowe-Cafe	15,894.00			15,894.00	7,896.00
412019-0104-13-000-0	Food COVID-Ludlowe-Dietary	5,125.00			5,125.00	856.00
412100-0104-13-000-0	Food Supplements-Ludlowe-Dietary	35,688.00			35,688.00	35,010.00
413001-0104-23-000-0	Oxygen Non Billable-Ludlowe-Rehab Tpy and Ancnly	4,207.00			4,207.00	14,760.00
413500-0104-23-000-0	IV Thy Supplies-Ludlowe-Rehab Tpy and Ancnly	18,065.00			18,065.00	16,642.00
414000-0104-10-000-0	Diapers-Ludlowe-Laundry	51,366.00			51,366.00	55,969.00
414100-0104-10-000-0	Linen-Ludlowe-Laundry	865.00			865.00	3,537.00
420000-0104-03-000-0	Minor Equip-Ludlowe-Administration	1,964.00			1,964.00	0.00
420000-0104-08-000-0	Minor Equip-Ludlowe-Maintenance	3,276.00			3,276.00	0.00
420000-0104-10-000-0	Minor Equip-Ludlowe-Laundry	865.00			865.00	0.00
420000-0104-15-000-0	Minor Equip-Ludlowe-Nursing	10,229.00			10,229.00	3,511.00
431000-0104-03-000-0	Consulting Fees-Ludlowe-Administration	10,906.00			10,906.00	141.00
431000-0104-04-000-0	Consulting Fees-Ludlowe-Fiscal Operations	17,229.00			0.00	0.00
			RJE - 2	(17,229.00)		
431000-0104-15-000-0	Consulting Fees-Ludlowe-Nursing	33,561.00			33,561.00	15,873.00
431000-0104-22-000-0	Consulting Fees-Ludlowe-Medical Services	97,150.00			97,150.00	0.00
431000-0104-23-000-0	Consulting Fees-Ludlowe-Rehab Tpy and Ancnly- -	0.00			0.00	2,899.00
431000-0104-24-000-0	Consulting Fees-Ludlowe-Respiratory	525.00			525.00	0.00
431010-0104-23-000-0	Pharmacy fees-Ludlowe-Rehab Tpy and Ancnly- -	20,530.00			20,530.00	20,201.00
432000-0104-03-000-0	Accounting Fees-Ludlowe-Administration	31,030.00			31,030.00	31,239.00
433000-0104-03-000-0	Legal Fees-Ludlowe-Administration	852.00			852.00	0.00
433200-0104-03-000-0	Legal Fees-Ludlowe-Administration	8,139.00			8,139.00	1,972.00
433300-0104-03-000-0	Legal Fees-Ludlowe-Administration	(525.00)			525.00	525.00
			RJE - 4	525.00		
434000-0104-03-000-0	Shared Services-Ludlowe-Administration	566,288.00			17,229.00	583,517.00
			RJE - 2	17,229.00		
435200-0104-03-000-0	IT ServicesAdministration-Ludlowe-Administration	70,822.00			70,822.00	47,839.00
435210-0104-03-000-0	IT Rental-Ludlowe-Administration	49,502.00			(7,735.00)	41,767.00
			RJE - 5	(7,735.00)		
436000-0104-22-000-0	Medical Director Fees-Ludlowe-Medical Services	48,000.00			48,000.00	156,000.00
436200-0104-22-000-0	Dental Fees-Ludlowe-Medical Services	9,036.00			9,036.00	7,611.00
436300-0104-22-000-0	Physician Fees-Ludlowe-Medical Services- -	(800.00)			(800.00)	506.00
437000-0104-23-000-0	PT Fees-Ludlowe-Rehab Tpy and Ancnly- -	510,430.00			510,430.00	538,807.00
437100-0104-23-000-0	OT Fees-Ludlowe-Rehab Tpy and Ancnly- -	484,604.00			484,604.00	519,052.00
437200-0104-23-000-0	Speech Fees-Ludlowe-Rehab Tpy and Ancnly- -	105,088.00			105,088.00	152,983.00
438010-0104-27-000-0	Radiology Fees-Ludlowe-Laboratory	(495.00)			(449.00)	0.00
			RJE - 6	(449.00)		
438019-0104-27-000-0	Lab Fees COVID 19-Ludlowe	0.00			0.00	960.00
438020-0104-27-000-0	X-Ludlowe-Laboratory	65,128.00			449.00	65,577.00
			RJE - 6	449.00		
438030-0104-27-000-0	Lab Fees-Ludlowe-Laboratory	90,630.00			90,630.00	123,420.00
440000-0104-02-000-0	Purch Services-Ludlowe-Admin Staff	31,800.00			31,800.00	31,200.00
440000-0104-03-000-0	Purch Services-Ludlowe-Administration	4,883.00			4,883.00	0.00
440000-0104-04-000-0	Purch Services-Ludlowe-Fiscal Operations	40,046.00			40,046.00	37,657.00
440000-0104-07-000-0	Purch Services-Ludlowe-Rec Therapy	3,087.00			3,087.00	6,700.00
440000-0104-08-000-0	Purch Services-Ludlowe-Maintenance	110,367.00			110,367.00	82,708.00
440000-0104-09-000-0	Purch Services-Ludlowe-Housekeeping	4,210.00			4,210.00	1,765.00
440000-0104-12-000-0	Purch Services-Ludlowe-Security	2,874.00			2,874.00	0.00
440000-0104-13-000-0	Purch Services-Ludlowe-Dietary	15,451.00			15,451.00	9,541.00
440000-0104-14-000-0	Purch Services-Ludlowe-Nursing Admin- -	0.00			0.00	1,590.00

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440000-0104-15-000-0	Purch Services-Ludlowe-Nursing	294.00			294.00	760.00
440001-0104-08-000-0	Ground Services-Ludlowe-Maintenance	36,570.00			36,570.00	37,337.00
440010-0104-15-000-0	Purch Services Ambulance-Ludlowe-Nursing- -	0.00			0.00	2,484.00
440050-0104-07-000-0	Cable Expense-Ludlowe-Rec Therapy	18,373.00			18,373.00	16,774.00
442000-0104-08-000-0	Pest Control-Ludlowe-Maintenance- -	2,191.00			2,191.00	3,063.00
443000-0104-08-000-0	Carting-Ludlowe-Maintenance	41,696.00			41,696.00	43,605.00
452000-0104-04-000-0	Equip Rental-Ludlowe-Fiscal Operations	11,024.00			11,024.00	11,509.00
452000-0104-08-000-0	Equip Rental-Ludlowe-Maintenance- -	0.00			0.00	4,071.00
452000-0104-13-000-0	Equip Rental-Ludlowe-Dietary	1,883.00			1,883.00	2,267.00
452000-0104-15-000-0	Equip Rental-Ludlowe-Nursing	20,303.00			20,303.00	13,799.00
452000-0104-23-000-0	Equip Rental-Ludlowe-Rehab Tpy and Ancdlry	10,154.00			10,154.00	9,990.00
452000-0104-24-000-0	Equip Rental-Ludlowe-Respiratory	39,190.00			39,190.00	30,113.00
460000-0104-25-000-0	Utilities-Ludlowe-Property	132.00			132.00	0.00
461000-0104-03-000-0	Telephone-Ludlowe-Administration	41,311.00			41,311.00	38,138.00
461100-0104-03-000-0	Telephone - Cell-Ludlowe-Administration	2,359.00			2,359.00	2,199.00
462000-0104-25-000-0	Electric-Ludlowe-Property	167,378.00			167,378.00	168,504.00
463000-0104-25-000-0	Gas-Ludlowe-Property	38,504.00			38,504.00	47,977.00
464000-0104-25-000-0	Sewer-Ludlowe-Property	27,743.00			27,743.00	27,365.00
466000-0104-25-000-0	Water-Ludlowe-Property	1,531.00			1,531.00	1,661.00
471000-0104-25-000-0	Rent-Ludlowe-Property	2,262,187.00			2,262,187.00	2,498,025.00
472000-0104-25-000-0	Personal Property Taxes-Ludlowe-Property	17,313.00			17,313.00	18,681.00
484000-0104-25-000-0	Depe Exp LHL-Ludlowe	12,956.00			12,956.00	13,772.00
486000-0104-25-000-0	Depr Exp MME-Ludlowe	110,187.00			110,187.00	108,717.00
491000-0104-03-000-0	Dues-Ludlowe-Administration	12,993.00			11,568.00	11,952.00
			RJE - 3	(1,425.00)	(1,425.00)	
491001-0104-03-000-0	Subscriptions-Ludlowe-Administration	8,942.00			8,942.00	8,844.00
500000-0104-03-000-0	Licenses and Permits-Ludlowe-Administration	3,576.00			3,576.00	2,226.00
501100-0104-03-000-0	Advertising Promotional-Ludlowe-Administration	1,526.00			1,526.00	5,727.00
501100-0104-18-000-0	Advertising Promotional-Ludlowe-Marketing- -	8,080.00			8,080.00	15,061.00
503100-0104-03-000-0	Interest-Ludlowe-Administration	252.00			252.00	284.00
503130-0104-03-000-0	Interest on Computer Loan-Ludlowe-Administrati	4,866.00			4,866.00	5,907.00
503200-0104-03-000-0	Bank Charges-Ludlowe-Administration	36,618.00			36,618.00	41,157.00
504000-0104-03-000-0	Postage-Ludlowe-Administration	4,729.00			4,729.00	3,467.00
505000-0104-03-000-0	Background Check-Ludlowe-Administration	5,977.00			5,977.00	3,216.00
507000-0104-03-000-0	Revenue Assessment-Ludlowe-Administration	620,616.00			620,616.00	617,699.00
508000-0104-03-000-0	Bad Debt Expense-Ludlowe-Administration	(58,936.00)			(58,936.00)	187,387.00
508010-0104-03-000-0	Bad Debt Mdcr-Ludlowe-Administration	41,949.00			41,949.00	23,696.00
509000-0104-03-000-0	Seminars-Ludlowe-Administration- -	0.00			0.00	240.00
510000-0104-03-000-0	Liability Ins-Ludlowe-Administration	102,628.00			102,628.00	76,062.00
512000-0104-03-000-0	Umbrella Ins-Ludlowe-Administration	4,438.00			4,438.00	13,000.00
513000-0104-03-000-0	Crime Ins-Ludlowe-Administration	3,334.00			3,334.00	4,058.00
520000-0104-03-000-0	Auto Expense-Ludlowe-Administration- -	0.00			0.00	105.00
521000-0104-03-000-0	Travel Expense-Ludlowe-Administration	1,491.00			1,491.00	2,076.00
522000-0104-03-000-0	Hotel Expense-Ludlowe-Administration	116.00			116.00	0.00
523000-0104-03-000-0	Emp Benefits-Ludlowe-Administration	21,805.00			21,805.00	8,059.00
523019-0104-03-000-0	Employee Benefits Other COVID-Ludlowe-Administrati	12,362.00			12,362.00	19,205.00
530000-0104-15-000-0	Pool RNs-Ludlowe-Nursing	15,697.00			15,697.00	67,382.00
531000-0104-15-000-0	Pool LPNs-Ludlowe-Nursing	8,284.00			8,284.00	6,022.00
532000-0104-15-000-0	Pool CNA-Ludlowe-Nursing	5,548.00			5,548.00	108.00
533000-0104-10-000-0	Outside Services-Ludlowe-Laundry- -	150,839.00			150,839.00	158,398.00
540000-0104-03-000-0	Donations-Ludlowe-Administration	100.00			100.00	0.00
541000-0104-03-000-0	Misc. Expense-Ludlowe-Administration- -	3,852.00			3,852.00	3,590.00
541001-0104-03-000-0	Political Contributions -Ludlowe-Administration- -	0.00			0.00	1,440.00
541050-0104-03-000-0	Prior Period Expense-Ludlowe-Administration	8,312.00			8,312.00	10,824.00
542900-0104-03-000-0	CT PET Tax Expens-Ludlowe-Administr- -	58,287.00			58,287.00	49,422.00
Marcum 103	Chamber Dues	0.00			1,425.00	1,393.00
			RJE - 3	1,425.00		
Marcum 202	MDS Coordinator	0.00			98,523.00	100,039.00
			RJE - 1	98,523.00		
Marcum 203	Staff Development	0.00			29,795.00	74,994.00
			RJE - 1	29,795.00		
Marcum 204	Infection Control	0.00			56,345.00	3,866.00
			RJE - 1	56,345.00		
Marcum 205	Admin Equipment Rental	0.00			7,735.00	0.00
			RJE - 5	7,735.00		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
400000-0104-03-009-0	Salary-Ludlowe-Administration-Administrator-	202,637.00		0.00	202,637.00
Subtotal [2] Administrators		<u>202,637.00</u>		<u>0.00</u>	<u>202,637.00</u>
Subgroup : [4]	Other Administrative Salaries				
400000-0104-03-007-0	Salary-Ludlowe-Administration-Administrative Ass-	81,734.00		0.00	81,734.00
400000-0104-03-114-0	Salary-Ludlowe-Administration-Program Coord	1,258.00		0.00	1,258.00
400000-0104-03-133-0	Salary-Ludlowe-Administration-Coordinator-	25,768.00		0.00	25,768.00
400000-0104-04-007-0	Salary-Ludlowe-Fiscal Operations-Administrative -	64,228.00		0.00	64,228.00
400000-0104-05-065-0	Salary-Ludlowe-Medical Records-Medical Records-	42,470.00		0.00	42,470.00
400000-0104-21-049-0	Salary-Ludlowe-Human Resources-HR Asst-	56,614.00		0.00	56,614.00
400050-0104-03-007-0	Salary - PTO-Ludlowe-Administration-Administrati-	1,245.00		0.00	1,245.00
400050-0104-04-007-0	Salary - PTO-Ludlowe-Fiscal Operations-Administr-	(2,476.00)		0.00	(2,476.00)
400050-0104-04-046-0	Salary - PTO-Ludlowe-Fiscal Operations-Facility -	(625.00)		0.00	(625.00)
400050-0104-05-065-0	Salary - PTO-Ludlowe-Medical Records-Medical Rec-	1,215.00		0.00	1,215.00
Subtotal [4] Other Administrative Salaries		<u>271,431.00</u>		<u>0.00</u>	<u>271,431.00</u>
Subgroup : [5A]	Head Dietitian				
400000-0104-13-035-0	Salary-Ludlowe-Dietary-Dietician-	69,019.00		0.00	69,019.00
400050-0104-13-035-0	Salary - PTO-Ludlowe-Dietary-Dietician-	2,835.00		0.00	2,835.00
Subtotal [5A] Head Dietitian		<u>71,854.00</u>		<u>0.00</u>	<u>71,854.00</u>
Subgroup : [5B]	Food Service Supervisor				
400000-0104-13-101-0	Salary-Ludlowe-Dietary-Supervisor-	81,131.00		0.00	81,131.00
400050-0104-13-101-0	Salary - PTO-Ludlowe-Dietary-Supervisor-	2,965.00		0.00	2,965.00
Subtotal [5B] Food Service Supervisor		<u>84,096.00</u>		<u>0.00</u>	<u>84,096.00</u>
Subgroup : [5C]	Dietary Workers				
400000-0104-13-013-0	Salary-Ludlowe-Dietary-Aide-	272,498.00		0.00	272,498.00
400000-0104-13-031-0	Salary-Ludlowe-Dietary-Cook-	191,866.00		0.00	191,866.00
400050-0104-13-013-0	Salary - PTO-Ludlowe-Dietary-Aide-	(1,563.00)		0.00	(1,563.00)
400050-0104-13-031-0	Salary - PTO-Ludlowe-Dietary-Cook-	175.00		0.00	175.00
Subtotal [5C] Dietary Workers		<u>462,976.00</u>		<u>0.00</u>	<u>462,976.00</u>
Subgroup : [6A]	Head Housekeeper				
400000-0104-09-101-0	Salary-Ludlowe-Housekeeping-Supervisor-	111,990.00		0.00	111,990.00
400050-0104-09-101-0	Salary - PTO-Ludlowe-Housekeeping-Supervisor-	(4,038.00)		0.00	(4,038.00)
Subtotal [6A] Head Housekeeper		<u>107,952.00</u>		<u>0.00</u>	<u>107,952.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
400000-0104-09-048-0	Salary-Ludlowe-Housekeeping-Housekeeper-	354,431.00		0.00	354,431.00
400050-0104-09-048-0	Salary - PTO-Ludlowe-Housekeeping-Housekeeper-	6,444.00		0.00	6,444.00
Subtotal [6B] Other Housekeeping Workers		<u>360,875.00</u>		<u>0.00</u>	<u>360,875.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
400000-0104-08-101-0	Salary-Ludlowe-Maintenance-Supervisor-	83,306.00		0.00	83,306.00
400050-0104-08-101-0	Salary - PTO-Ludlowe-Maintenance-Supervisor-	266.00		0.00	266.00
Subtotal [7A] Engineer or Chief of Maintenance		<u>83,572.00</u>		<u>0.00</u>	<u>83,572.00</u>
Subgroup : [7B]	Other Maintenance Workers				
400000-0104-08-058-0	Salary-Ludlowe-Maintenance-Maintenance Worker-	58,618.00		0.00	58,618.00
400050-0104-08-058-0	Salary - PTO-Ludlowe-Maintenance-Maintenance Wor-	(188.00)		0.00	(188.00)
Subtotal [7B] Other Maintenance Workers		<u>58,430.00</u>		<u>0.00</u>	<u>58,430.00</u>
Subgroup : [8B]	Other Laundry Workers				
400000-0104-10-051-0	Salary-Ludlowe-Laundry-Laundry Aide-	42,813.00		0.00	42,813.00
400050-0104-10-051-0	Salary - PTO-Ludlowe-Laundry-Laundry Aide-	1,381.00		0.00	1,381.00
Subtotal [8B] Other Laundry Workers		<u>44,194.00</u>		<u>0.00</u>	<u>44,194.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
400000-0104-14-012-0	Salary-Ludlowe-Nursing Admin-ADNS-	89,289.00		0.00	89,289.00
400000-0104-14-044-0	Salary-Ludlowe-Nursing Admin-DNS-	153,097.00		0.00	153,097.00
400050-0104-14-012-0	Salary - PTO-Ludlowe-Nursing Admin-ADNS-	(13,334.00)		0.00	(13,334.00)
400050-0104-14-044-0	Salary - PTO-Ludlowe-Nursing Admin-DNS-	6,808.00		0.00	6,808.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>235,860.00</u>		<u>0.00</u>	<u>235,860.00</u>
Subgroup : [12B1]	RNs - Direct Care				
400000-0104-15-092-0	Salary-Ludlowe-Nursing-RN-	1,384,334.00		(184,663.00)	1,199,671.00
400050-0104-15-092-0	Salary - PTO-Ludlowe-Nursing-RN-	(5,672.00)	RJE - 1	(184,663.00)	(5,672.00)
Subtotal [12B1] RNs - Direct Care		<u>1,378,662.00</u>		<u>(184,663.00)</u>	<u>1,193,999.00</u>
Subgroup : [12B2]	RNs - Administrative				
400000-0104-14-028-0	Salary-Ludlowe-Nursing Admin-Clerical-	40,950.00		0.00	40,950.00
400050-0104-14-028-0	Salary - PTO-Ludlowe-Nursing Admin-Clerical-	2,878.00		0.00	2,878.00
Marcum 202	MDS Coordinator	0.00	RJE - 1	98,523.00	98,523.00
Marcum 203	Staff Development	0.00	RJE - 1	29,795.00	29,795.00
Marcum 204	Infection Control	0.00	RJE - 1	29,795.00	29,795.00
			RJE - 1	56,345.00	56,345.00
			RJE - 1	56,345.00	56,345.00
Subtotal [12B2] RNs - Administrative		<u>43,828.00</u>		<u>184,663.00</u>	<u>228,491.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
400000-0104-15-052-0	Salary-Ludlowe-Nursing-LPN-	1,953,847.00		0.00	1,953,847.00
400050-0104-15-052-0	Salary - PTO-Ludlowe-Nursing-LPN-	14,587.00		0.00	14,587.00
Subtotal [12C1] LPNs - Direct Care		<u>1,968,434.00</u>		<u>0.00</u>	<u>1,968,434.00</u>
Subgroup : [12C2]	LPNs - Administrative				
400000-0104-14-052-0	Salary-Ludlowe-Nursing Admin-LPN-	67,179.00		0.00	67,179.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subtotal [12C2] LPNs - Administrative		67,179.00		0.00	67,179.00
Subgroup : [12D]	Aides and Attendants				
400000-0104-15-021-0	Salary-Ludlowe-Nursing-CNA-	2,107,688.00		0.00	2,107,688.00
400050-0104-15-021-0	Salary - PTO-Ludlowe-Nursing-CNA-	(7,658.00)		0.00	(7,658.00)
Subtotal [12D] Aides and Attendants		2,100,030.00		0.00	2,100,030.00
Subgroup : [12H]	Recreation Workers				
400000-0104-07-038-0	Salary-Ludlowe-Rec Therapy-Dir-	63,482.00		0.00	63,482.00
400000-0104-07-086-0	Salary-Ludlowe-Rec Therapy-Rec Therapist-	89,100.00		0.00	89,100.00
400050-0104-07-038-0	Salary - PTO-Ludlowe-Rec Therapy-Dir-	596.00		0.00	596.00
400050-0104-07-086-0	Salary - PTO-Ludlowe-Rec Therapy-Rec Therapist-	2,546.00		0.00	2,546.00
Subtotal [12H] Recreation Workers		155,724.00		0.00	155,724.00
Subgroup : [12M]	Social Workers/Case Management				
400000-0104-06-038-0	Salary-Ludlowe-Social service-Dir-	64,276.00		0.00	64,276.00
400000-0104-06-096-0	Salary-Ludlowe-Social service-Social Worker-	47,191.00		0.00	47,191.00
400050-0104-06-038-0	Salary - PTO-Ludlowe-Social service-Dir-	(13,941.00)		0.00	(13,941.00)
400050-0104-06-096-0	Salary - PTO-Ludlowe-Social service-Social Worker-	(54.00)		0.00	(54.00)
Subtotal [12M] Social Workers/Case Management		97,472.00		0.00	97,472.00
Subgroup : [12N]	Marketing				
400000-0104-18-029-0	Salary-Ludlowe-Marketing-Community Relations-	15,646.00		0.00	15,646.00
400050-0104-18-029-0	Salary - PTO-Ludlowe-Marketing-Community Relations-	906.00		0.00	906.00
Subtotal [12N] Marketing		16,552.00		0.00	16,552.00
Subgroup : [12O]	Other				
400000-0104-11-011-0	Salary-Ludlowe-Admissions-Admissions Coordinator-	90,262.00		0.00	90,262.00
400000-0104-11-038-0	Salary-Ludlowe-Admissions-Dir-	135,681.00		0.00	135,681.00
400050-0104-11-011-0	Salary - PTO-Ludlowe-Admissions-Admissions Coord-	(176.00)		0.00	(176.00)
400050-0104-11-038-0	Salary - PTO-Ludlowe-Admissions-Dir-	(10,648.00)		0.00	(10,648.00)
Subtotal [12O] Other		215,119.00		0.00	215,119.00
Total [10-A] Salaries and Wages		8,026,677.00		0.00	8,026,677.00
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
436200-0104-22-000-0	Dental Fees-Ludlowe-Medical Services	9,036.00		0.00	9,036.00
Subtotal [2] Dentist		9,036.00		0.00	9,036.00
Subgroup : [3]	Pharmacist				
431010-0104-23-000-0	Pharmacy fees-Ludlowe-Rehab Tpy and Ancilry-	20,530.00		0.00	20,530.00
Subtotal [3] Pharmacist		20,530.00		0.00	20,530.00
Subgroup : [5A]	PT - Resident Care				
437000-0104-23-000-0	PT Fees-Ludlowe-Rehab Tpy and Ancilry-	510,430.00		0.00	510,430.00
Subtotal [5A] PT - Resident Care		510,430.00		0.00	510,430.00
Subgroup : [8A]	Medical Director				
436000-0104-22-000-0	Medical Director Fees-Ludlowe-Medical Services	48,000.00		0.00	48,000.00
436300-0104-22-000-0	Physician Fees-Ludlowe-Medical Services -	(800.00)		0.00	(800.00)
Subtotal [8A] Medical Director		47,200.00		0.00	47,200.00
Subgroup : [9A]	ST - Resident Care				
437200-0104-23-000-0	Speech Fees-Ludlowe-Rehab Tpy and Ancilry-	105,088.00		0.00	105,088.00
Subtotal [9A] ST - Resident Care		105,088.00		0.00	105,088.00
Subgroup : [10A]	OT - Resident Care				
437100-0104-23-000-0	OT Fees-Ludlowe-Rehab Tpy and Ancilry-	484,604.00		0.00	484,604.00
Subtotal [10A] OT - Resident Care		484,604.00		0.00	484,604.00
Subgroup : [11A1]	RN's - Direct Care				
530000-0104-15-000-0	Pool RNs-Ludlowe-Nursing	15,697.00		0.00	15,697.00
Subtotal [11A1] RN's - Direct Care		15,697.00		0.00	15,697.00
Subgroup : [11B1]	LPN's - Direct Care				
531000-0104-15-000-0	Pool LPNs-Ludlowe-Nursing	8,284.00		0.00	8,284.00
Subtotal [11B1] LPN's - Direct Care		8,284.00		0.00	8,284.00
Subgroup : [11C]	Aides				
532000-0104-15-000-0	Pool CNA-Ludlowe-Nursing	5,548.00		0.00	5,548.00
Subtotal [11C] Aides		5,548.00		0.00	5,548.00
Subgroup : [12]	Other				
431000-0104-15-000-0	Consulting Fees-Ludlowe-Nursing	33,561.00		0.00	33,561.00
431000-0104-22-000-0	Consulting Fees-Ludlowe-Medical Services	97,150.00		0.00	97,150.00
431000-0104-24-000-0	Consulting Fees-Ludlowe-Respiratory	525.00		0.00	525.00
Subtotal [12] Other		131,236.00		0.00	131,236.00
Total [13-B] Professional Fees		1,337,653.00		0.00	1,337,653.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
401400-0104-29-000-0	Workers Compensation-Ludlowe-Emp Benefits -	352,304.00		0.00	352,304.00
401450-0104-29-000-0	Workers Comp Retro Exp-Ludlowe-Emp Benefits -	9,982.00		0.00	9,982.00
Subtotal [1A1] Workmen's Compensation		362,286.00		0.00	362,286.00
Subgroup : [1A3]	Unemployment Insurance				
401100-0104-29-000-0	FUI-Ludlowe-Emp Benefits -	8,327.00		0.00	8,327.00
401200-0104-29-000-0	SUI-Ludlowe-Emp Benefits -	62,759.00		0.00	62,759.00
Subtotal [1A3] Unemployment Insurance		71,086.00		0.00	71,086.00
Subgroup : [1A4]	Social Security (FICA)				
401000-0104-29-000-0	FICA-Ludlowe-Emp Benefits -	591,928.00		0.00	591,928.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A,01 - TB-CCNH**
 Workpaper: **A,03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subtotal [1A4] Social Security (FICA)		<u>591,928.00</u>		<u>0.00</u>	<u>591,928.00</u>
Subgroup : [1A5]	Health Insurance				
401300-0104-29-000-0	Health Ins-Ludlowe-Emp Benefits--	973,607.00		0.00	973,607.00
Subtotal [1A5] Health Insurance		<u>973,607.00</u>		<u>0.00</u>	<u>973,607.00</u>
Subgroup : [1A7]	Pensions				
401700-0104-29-000-0	Pension-Ludlowe-Emp Benefits--	106,622.00		0.00	106,622.00
Subtotal [1A7] Pensions		<u>106,622.00</u>		<u>0.00</u>	<u>106,622.00</u>
Subgroup : [1A9]	Other				
505000-0104-03-000-0	Background Check-Ludlowe-Administration	5,977.00		0.00	5,977.00
Subtotal [1A9] Other		<u>5,977.00</u>		<u>0.00</u>	<u>5,977.00</u>
Subgroup : [1C]	Bad Debts				
508000-0104-03-000-0	Bad Debt Expense-Ludlowe-Administration	(58,936.00)		0.00	(58,936.00)
508010-0104-03-000-0	Bad Debt Mdcr-Ludlowe-Administration	41,949.00		0.00	41,949.00
Subtotal [1C] Bad Debts		<u>(16,987.00)</u>		<u>0.00</u>	<u>(16,987.00)</u>
Subgroup : [1D]	Accounting and Auditing				
432000-0104-03-000-0	Accounting Fees-Ludlowe-Administration	31,030.00		0.00	31,030.00
Subtotal [1D] Accounting and Auditing		<u>31,030.00</u>		<u>0.00</u>	<u>31,030.00</u>
Subgroup : [1E]	Legal				
433000-0104-03-000-0	Legal Fees-Ludlowe-Administration	852.00		0.00	852.00
433200-0104-03-000-0	Legal Fees-Ludlowe-Administration	8,139.00		0.00	8,139.00
433300-0104-03-000-0	Legal Fees-Ludlowe-Administration	(525.00)		525.00	0.00
			RJE - 4	525.00	
Subtotal [1E] Legal		<u>8,466.00</u>		<u>525.00</u>	<u>8,991.00</u>
Subgroup : [1G]	Office Supplies				
410000-0104-03-000-0	Supplies-Ludlowe-Administration	683.00		0.00	683.00
410000-0104-04-000-0	Supplies-Ludlowe-Fiscal Operations	18,810.00		0.00	18,810.00
410019-0104-03-000-0	Supplies COVID-Ludlowe-Administration	937.00		0.00	937.00
420000-0104-03-000-0	Minor Equip-Ludlowe-Administration	1,964.00		0.00	1,964.00
Marcum 205	Admin Equipment Rental	0.00		7,735.00	7,735.00
			RJE - 5	7,735.00	
Subtotal [1G] Office Supplies		<u>22,394.00</u>		<u>7,735.00</u>	<u>30,129.00</u>
Subgroup : [1H1]	Telephone and Telegraph				
461000-0104-03-000-0	Telephone-Ludlowe-Administration	41,311.00		0.00	41,311.00
Subtotal [1H1] Telephone and Telegraph		<u>41,311.00</u>		<u>0.00</u>	<u>41,311.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers				
461100-0104-03-000-0	Telephone - Cell-Ludlowe-Administration	2,359.00		0.00	2,359.00
Subtotal [1H2] Cellular Phones and Beepers		<u>2,359.00</u>		<u>0.00</u>	<u>2,359.00</u>
Subgroup : [1K1]	Other Taxes - Income				
542900-0104-03-000-0	CT PET Tax Expens-Ludlowe-Adminstr-	58,287.00		0.00	58,287.00
Subtotal [1K1] Other Taxes - Income		<u>58,287.00</u>		<u>0.00</u>	<u>58,287.00</u>
Subgroup : [1K3]	Resident Day User Fee				
507000-0104-03-000-0	Revenue Assessment-Ludlowe-Administration	620,616.00		0.00	620,616.00
Subtotal [1K3] Resident Day User Fee		<u>620,616.00</u>		<u>0.00</u>	<u>620,616.00</u>
Total [16] Expenditures Other than Salaries		<u>2,878,982.00</u>		<u>8,260.00</u>	<u>2,887,242.00</u>
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	3,950.00		0.00	3,950.00
Subtotal [2] Holiday Parties for Staff		<u>3,950.00</u>		<u>0.00</u>	<u>3,950.00</u>
Subgroup : [3]	Gifts to Staff and Residents				
523000-0104-03-000-0	Emp Benefits-Ludlowe-Administration	21,805.00		0.00	21,805.00
Subtotal [3] Gifts to Staff and Residents		<u>21,805.00</u>		<u>0.00</u>	<u>21,805.00</u>
Subgroup : [4]	Employee Travel				
521000-0104-03-000-0	Travel Expense-Ludlowe-Administration	1,491.00		0.00	1,491.00
Subtotal [4] Employee Travel		<u>1,491.00</u>		<u>0.00</u>	<u>1,491.00</u>
Subgroup : [M3]	Advertising Other				
410000-0104-18-000-0	Supplies-Ludlowe-Marketing	6,906.00		0.00	6,906.00
410019-0104-18-000-0	Supplies COVID-Ludlowe-Marketing	184.00		0.00	184.00
501100-0104-03-000-0	Advertising Promotional-Ludlowe-Administration	1,526.00		0.00	1,526.00
501100-0104-18-000-0	Advertising Promotional-Ludlowe-Marketing--	8,080.00		0.00	8,080.00
Subtotal [M3] Advertising Other		<u>16,696.00</u>		<u>0.00</u>	<u>16,696.00</u>
Subgroup : [M7]	Postage				
504000-0104-03-000-0	Postage-Ludlowe-Administration	4,729.00		0.00	4,729.00
Subtotal [M7] Postage		<u>4,729.00</u>		<u>0.00</u>	<u>4,729.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
491000-0104-03-000-0	Dues-Ludlowe-Administration	12,993.00		(1,425.00)	11,568.00
			RJE - 3	(1,425.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>12,993.00</u>		<u>(1,425.00)</u>	<u>11,568.00</u>
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 103	Chamber Dues	0.00		1,425.00	1,425.00
			RJE - 3	1,425.00	
Subtotal [M8A] Dues to Chamber of Commerce		<u>0.00</u>		<u>1,425.00</u>	<u>1,425.00</u>
Subgroup : [M9]	Subscriptions				
491001-0104-03-000-0	Subscriptions-Ludlowe-Administration	8,942.00		0.00	8,942.00

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 Engagement: **Medicald - Ludlowe Center for Health & Rehab**
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 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subtotal [M9] Subscriptions		8,942.00		0.00	8,942.00
Subgroup : [M10]	Contributions				
540000-0104-03-000-0	Donations-Ludlowe-Administration	100.00		0.00	100.00
Subtotal [M10] Contributions		100.00		0.00	100.00
Subgroup : [M11]	Services Provided by Contract				
431000-0104-03-000-0	Consulting Fees-Ludlowe-Administration	10,906.00		0.00	10,906.00
431000-0104-04-000-0	Consulting Fees-Ludlowe-Fiscal Operations	17,229.00		(17,229.00)	0.00
			RJE - 2	(17,229.00)	
435200-0104-03-000-0	IT Services-Administration-Ludlowe-Administration	70,822.00		0.00	70,822.00
440000-0104-02-000-0	Purch Services-Ludlowe-Admin Staff	31,800.00		0.00	31,800.00
440000-0104-03-000-0	Purch Services-Ludlowe-Administration	4,883.00		0.00	4,883.00
440000-0104-04-000-0	Purch Services-Ludlowe-Fiscal Operations	40,046.00		0.00	40,046.00
Subtotal [M11] Services Provided by Contract		175,686.00		(17,229.00)	158,457.00
Subgroup : [M12]	Administrative Management Services				
434000-0104-03-000-0	Shared Services-Ludlowe-Administration	566,288.00		17,229.00	583,517.00
			RJE - 2	17,229.00	
Subtotal [M12] Administrative Management Services		566,288.00		17,229.00	583,517.00
Subgroup : [M13]	Other				
500000-0104-03-000-0	Licenses and Permits-Ludlowe-Administration	3,576.00		0.00	3,576.00
503200-0104-03-000-0	Bank Charges-Ludlowe-Administration	36,618.00		0.00	36,618.00
522000-0104-03-000-0	Hotel Expense-Ludlowe-Administration	116.00		0.00	116.00
541000-0104-03-000-0	Misc. Expense-Ludlowe-Administration	3,852.00		0.00	3,852.00
541050-0104-03-000-0	Prior Period Expense-Ludlowe-Administration	8,312.00		0.00	8,312.00
Subtotal [M13] Other		52,474.00		0.00	52,474.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		865,154.00		0.00	865,154.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
412000-0104-13-000-0	Food-Ludlowe-Dietary	321,858.00		0.00	321,858.00
412000-0104-38-000-0	Food-Ludlowe-Cafe	15,894.00		0.00	15,894.00
412100-0104-13-000-0	Food Supplements-Ludlowe-Dietary	35,688.00		0.00	35,688.00
523019-0104-03-000-0	Employee Benefits Other COVID-Ludlowe-Administrati	12,362.00		0.00	12,362.00
Subtotal [2A1] Raw Food		385,802.00		0.00	385,802.00
Subgroup : [2A2]	Non-Food Supplies				
410000-0104-13-000-0	Supplies-Ludlowe-Dietary	44,233.00		0.00	44,233.00
Subtotal [2A2] Non-Food Supplies		44,233.00		0.00	44,233.00
Subgroup : [2B]	Purchased Services				
440000-0104-13-000-0	Purch Services-Ludlowe-Dietary	15,451.00		0.00	15,451.00
Subtotal [2B] Purchased Services		15,451.00		0.00	15,451.00
Subgroup : [2C]	Other				
412019-0104-13-000-0	Food COVID-Ludlowe-Dietary	5,125.00		0.00	5,125.00
452000-0104-13-000-0	Equip Rental-Ludlowe-Dietary	1,883.00		0.00	1,883.00
Subtotal [2C] Other		7,008.00		0.00	7,008.00
Total [18] Dietary Basis for Allocation of Costs		452,494.00		0.00	452,494.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
414100-0104-10-000-0	Linen-Ludlowe-Laundry	865.00		0.00	865.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		865.00		0.00	865.00
Subgroup : [3B]	Purchased Services				
533000-0104-10-000-0	Outside Services-Ludlowe-Laundry-	150,839.00		0.00	150,839.00
Subtotal [3B] Purchased Services		150,839.00		0.00	150,839.00
Subgroup : [3C]	Other				
410000-0104-10-000-0	Supplies-Ludlowe-Laundry	2,834.00		0.00	2,834.00
414000-0104-10-000-0	Diapers-Ludlowe-Laundry	51,366.00		0.00	51,366.00
420000-0104-10-000-0	Minor Equip-Ludlowe-Laundry	865.00		0.00	865.00
Subtotal [3C] Other		55,065.00		0.00	55,065.00
Total [19] Laundry-Basis for Allocation of Costs		206,769.00		0.00	206,769.00
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	40,642.00		0.00	40,642.00
410019-0104-09-000-0	Supplies COVID-Ludlowe-Housekeeping	3,974.00		0.00	3,974.00
Subtotal [4A1] In-House Care Supplies		44,616.00		0.00	44,616.00
Subgroup : [4B]	Purchased Services				
440000-0104-09-000-0	Purch Services-Ludlowe-Housekeeping	4,210.00		0.00	4,210.00
Subtotal [4B] Purchased Services		4,210.00		0.00	4,210.00
Subgroup : [5A1]	Own Pharmacy				
411200-0104-23-000-0	Drugs Medicare PI A-Ludlowe-Rehab Tpy and Ancilry	852,780.00		0.00	852,780.00
Subtotal [5A1] Own Pharmacy		852,780.00		0.00	852,780.00
Subgroup : [5B]	Medicine Cabinet Drugs				
411700-0104-22-000-0	House Drugs (OTC)-Ludlowe-Medical Services-	28,510.00		0.00	28,510.00
Subtotal [5B] Medicine Cabinet Drugs		28,510.00		0.00	28,510.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
410000-0104-15-000-0	Supplies-Ludlowe-Nursing	152,833.00		0.00	152,833.00
410019-0104-15-000-0	Supplies COVID-Ludlowe-Nursing	103,725.00		0.00	103,725.00
Subtotal [5C] Medical and Therapeutic Supplies		256,558.00		0.00	256,558.00
Subgroup : [5E2]	Oxygen - Other				

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
413001-0104-23-000-0	Oxygen Non Billable-Ludlowe-Rehab Tpy and Ancilry	4,207.00		0.00	4,207.00
Subtotal [5E2] Oxygen - Other		4,207.00		0.00	4,207.00
Subgroup : [5F]	X-Rays and related radiological				
438020-0104-27-000-0	X-Ludlowe-Laboratory	65,128.00	RJE - 6	449.00	65,577.00
Subtotal [5F] X-Rays and related radiological		65,128.00		449.00	65,577.00
Subgroup : [5H]	Laboratory				
438030-0104-27-000-0	Lab Fees-Ludlowe-Laboratory	90,630.00		0.00	90,630.00
Subtotal [5H] Laboratory		90,630.00		0.00	90,630.00
Subgroup : [5I]	Recreation				
410000-0104-07-000-0	Supplies-Ludlowe-Rec Therapy	3,430.00		0.00	3,430.00
410019-0104-07-000-0	Supplies COVID-Ludlowe-Rec Therapy	1,189.00		0.00	1,189.00
440000-0104-07-000-0	Purch Services-Ludlowe-Rec Therapy	3,087.00		0.00	3,087.00
440050-0104-07-000-0	Cable Expense-Ludlowe-Rec Therapy	18,373.00		0.00	18,373.00
Subtotal [5I] Recreation		26,079.00		0.00	26,079.00
Subgroup : [5L]	Other				
413500-0104-23-000-0	IV Thy Supplies-Ludlowe-Rehab Tpy and Ancilry	18,065.00		0.00	18,065.00
420000-0104-15-000-0	Minor Equip-Ludlowe-Nursing	10,229.00		0.00	10,229.00
440000-0104-15-000-0	Purch Services-Ludlowe-Nursing	294.00		0.00	294.00
452000-0104-15-000-0	Equip Rental-Ludlowe-Nursing	20,303.00		0.00	20,303.00
452000-0104-23-000-0	Equip Rental-Ludlowe-Rehab Tpy and Ancilry	10,154.00		0.00	10,154.00
452000-0104-24-000-0	Equip Rental-Ludlowe-Respiratory	39,190.00		0.00	39,190.00
Subtotal [5L] Other		98,235.00		0.00	98,235.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,470,953.00		449.00	1,471,402.00
Group : [22]	Maintenance and Property				
Subgroup : [6B]	Heat				
463000-0104-25-000-0	Gas-Ludlowe-Property	38,504.00		0.00	38,504.00
Subtotal [6B] Heat		38,504.00		0.00	38,504.00
Subgroup : [6C]	Light & Power				
460000-0104-25-000-0	Utilities-Ludlowe-Property	132.00		0.00	132.00
462000-0104-25-000-0	Electric-Ludlowe-Property	167,378.00		0.00	167,378.00
Subtotal [6C] Light & Power		167,510.00		0.00	167,510.00
Subgroup : [6D]	Water				
464000-0104-25-000-0	Sewer-Ludlowe-Property	27,743.00		0.00	27,743.00
466000-0104-25-000-0	Water-Ludlowe-Property	1,531.00		0.00	1,531.00
Subtotal [6D] Water		29,274.00		0.00	29,274.00
Subgroup : [6E]	Equipment Lease				
435210-0104-03-000-0	IT Rental-Ludlowe-Administration	49,502.00	RJE - 5	(7,735.00)	41,767.00
452000-0104-04-000-0	Equip Rental-Ludlowe-Fiscal Operations	11,024.00		0.00	11,024.00
Subtotal [6E] Equipment Lease		60,526.00		(7,735.00)	52,791.00
Subgroup : [6F]	Other				
410000-0104-08-000-0	Supplies-Ludlowe-Maintenance	52,669.00		0.00	52,669.00
410019-0104-08-000-0	Supplies COVID-Ludlowe-Maintenance	2,001.00		0.00	2,001.00
420000-0104-08-000-0	Minor Equip-Ludlowe-Maintenance	3,276.00		0.00	3,276.00
440000-0104-08-000-0	Purch Services-Ludlowe-Maintenance	110,367.00		0.00	110,367.00
440000-0104-08-000-0	Purch Services-Ludlowe-Security	2,874.00		0.00	2,874.00
440001-0104-08-000-0	Ground Services-Ludlowe-Maintenance	36,570.00		0.00	36,570.00
442000-0104-08-000-0	Pest Control-Ludlowe-Maintenance-	2,191.00		0.00	2,191.00
443000-0104-08-000-0	Carting-Ludlowe-Maintenance	41,696.00		0.00	41,696.00
Subtotal [6F] Other		251,644.00		0.00	251,644.00
Subgroup : [7D]	Movable Equipment				
486000-0104-25-000-0	Depr Exp MME-Ludlowe	110,187.00		0.00	110,187.00
Subtotal [7D] Movable Equipment		110,187.00		0.00	110,187.00
Subgroup : [8C]	Leasehold Improvements				
484000-0104-25-000-0	Depe Exp LHI-Ludlowe	12,956.00		0.00	12,956.00
Subtotal [8C] Leasehold Improvements		12,956.00		0.00	12,956.00
Subgroup : [9]	Rental Payments				
471000-0104-25-000-0	Rent-Ludlowe-Property	2,262,187.00		0.00	2,262,187.00
Subtotal [9] Rental Payments		2,262,187.00		0.00	2,262,187.00
Subgroup : [10C]	Personal property taxes				
472000-0104-25-000-0	Personal Property Taxes-Ludlowe-Property	17,313.00		0.00	17,313.00
Subtotal [10C] Personal property taxes		17,313.00		0.00	17,313.00
Total [22] Maintenance and Property		2,950,101.00		(7,735.00)	2,942,366.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
503100-0104-03-000-0	Interest-Ludlowe-Administration	252.00		0.00	252.00
503130-0104-03-000-0	Interest on Computer Loan-Ludlowe-Administrati	4,866.00		0.00	4,866.00
Subtotal [12D] Other Interest Expense		5,118.00		0.00	5,118.00
Subgroup : [14C1]	Umbrella				
512000-0104-03-000-0	Umbrella Ins-Ludlowe-Administration	4,438.00		0.00	4,438.00
Subtotal [14C1] Umbrella		4,438.00		0.00	4,438.00
Subgroup : [14C3]	Other				
510000-0104-03-000-0	Liability Ins-Ludlowe-Administration	102,628.00		0.00	102,628.00
513000-0104-03-000-0	Crime Ins-Ludlowe-Administration	3,334.00		0.00	3,334.00
Subtotal [14C3] Other		105,962.00		0.00	105,962.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Total [27] Interest and Insurance		115,518.00		0.00	115,518.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
311000-0104-00-000-0	Medicaid Room & Board-Ludlowe	(11,857,590.00)		0.00	(11,857,590.00)
Subtotal [1A] Medicaid Residents (CT only)		(11,857,590.00)		0.00	(11,857,590.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
311005-0104-00-000-0	Medicaid Room & Board Contra-Ludlowe	4,692,471.00		0.00	4,692,471.00
313005-0104-00-000-0	Medicaid Contra Other-Ludlowe	887.00		0.00	887.00
Subtotal [1B] Medicaid room and board contractual allowance		4,693,358.00		0.00	4,693,358.00
Subgroup : [3A]	Medicare Residents (All inclusive)				
321000-0104-00-000-0	Medicare Pt A Room & Board-Ludlowe	(4,217,130.00)		0.00	(4,217,130.00)
Subtotal [3A] Medicare Residents (All inclusive)		(4,217,130.00)		0.00	(4,217,130.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
321005-0104-00-000-0	Medicare Pt A R and B Contra-Ludlowe	3,390,074.00		0.00	3,390,074.00
323005-0104-00-000-0	Medicare Pt A Contra Other-Ludlowe	98,193.00		0.00	98,193.00
328000-0104-00-000-0	Medicare Pt A Sequestration-Ludlowe	14.00		0.00	14.00
Subtotal [3B] Medicare room and board contractual allowance		3,488,281.00		0.00	3,488,281.00
Subgroup : [4A]	Private-pay residents and other				
303100-0104-00-000-0	Hospice Revenue-Ludlowe	(1,418,040.00)		0.00	(1,418,040.00)
341000-0104-00-000-0	Private Room & Board-Ludlowe	(1,484,218.00)		0.00	(1,484,218.00)
351000-0104-00-000-0	Comm Ins Room & Board-Ludlowe	(487,125.00)		0.00	(487,125.00)
371000-0104-00-000-0	Mgd Medicare Room and Board-Ludlowe	(3,708,915.00)		0.00	(3,708,915.00)
389010-0104-00-000-0	Patient Revenue Capitation -Ludlowe	(86,740.00)		0.00	(86,740.00)
Subtotal [4A] Private-pay residents and other		(7,185,038.00)		0.00	(7,185,038.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
303700-0104-00-000-0	Hospice C/A-Ludlowe	559,102.00		0.00	559,102.00
341005-0104-00-000-0	Private Room & Board Contra-Ludlowe	69,625.00		0.00	69,625.00
351005-0104-00-000-0	Comm Ins Room & Board Contra-Ludlowe	127,239.00		0.00	127,239.00
353005-0104-00-000-0	Comm Ins Contra Other-Ludlowe	3,886.00		0.00	3,886.00
371005-0104-00-000-0	Mgd Medicare Room & Board Contra-Ludlowe	1,199,427.00		0.00	1,199,427.00
373005-0104-00-000-0	Mgd Medicare Contra Other-Ludlowe	39,055.00		0.00	39,055.00
Subtotal [4B] Private-pay room and board contractual allowance		1,998,334.00		0.00	1,998,334.00
Subgroup : [5A]	Prescription Drugs - Medicare				
324100-0104-00-000-0	Medicare Pt A Pharmacy-Ludlowe	(315,565.00)		0.00	(315,565.00)
Subtotal [5A] Prescription Drugs - Medicare		(315,565.00)		0.00	(315,565.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
324105-0104-00-000-0	Medicare Pt A Pharmacy Contra-Ludlowe	373,652.00		0.00	373,652.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		373,652.00		0.00	373,652.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
304100-0104-00-000-0	Hospice Pharmacy-Ludlowe	(413.00)		0.00	(413.00)
314100-0104-00-000-0	Medicaid Pharmacy-Ludlowe	(32,969.00)		0.00	(32,969.00)
344100-0104-00-000-0	Private Pharmacy-Ludlowe	(1,073.00)		0.00	(1,073.00)
354100-0104-00-000-0	Comm Ins Pharmacy-Ludlowe	(45,476.00)		0.00	(45,476.00)
374100-0104-00-000-0	Mgd Medicare Pharmacy-Ludlowe	(305,781.00)		0.00	(305,781.00)
Subtotal [5C] Prescription Drugs - Non-medicare		(385,712.00)		0.00	(385,712.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
304105-0104-00-000-0	Hospice Pharmacy Contra-Ludlowe	413.00		0.00	413.00
314105-0104-00-000-0	Medicaid Pharmacy Contra-Ludlowe	32,969.00		0.00	32,969.00
344105-0104-00-000-0	Private Pharmacy Contra-Ludlowe	1,419.00		0.00	1,419.00
354105-0104-00-000-0	Comm Ins Pharmacy Contra-Ludlowe	47,041.00		0.00	47,041.00
374105-0104-00-000-0	Mgd Medicare Pharmacy Contra-Ludlowe	382,424.00		0.00	382,424.00
Subtotal [5D] Prescription Drugs - Non-medicare Contractual Allowance		464,266.00		0.00	464,266.00
Subgroup : [6A]	Medical Supplies - Medicare				
324200-0104-00-000-0	MCR Pt A Chargeable Med Supp-Ludlowe	(171.00)		0.00	(171.00)
Subtotal [6A] Medical Supplies - Medicare		(171.00)		0.00	(171.00)
Subgroup : [6B]	Medical Supplies - Medicare Contractual Allowance				
324205-0104-00-000-0	MCR Pt A Charge Med Supp Contra-Ludlowe	171.00		0.00	171.00
Subtotal [6B] Medical Supplies - Medicare Contractual Allowance		171.00		0.00	171.00
Subgroup : [7A]	Physical Therapy - Medicare				
324300-0104-00-000-0	Medicare Pt A PT-Ludlowe	(391,014.00)		0.00	(391,014.00)
334300-0104-00-000-0	Medicare Pt B PT-Ludlowe	(31,472.00)		0.00	(31,472.00)
Subtotal [7A] Physical Therapy - Medicare		(422,486.00)		0.00	(422,486.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
321006-0104-00-000-0	Medicare A PT Contra-Ludlowe	(788,889.00)		0.00	(788,889.00)
324305-0104-00-000-0	Medicare Pt A PT Contra-Ludlowe	391,014.00		0.00	391,014.00
334305-0104-00-000-0	Medicare Pt B PT Contra-Ludlowe	5,602.00		0.00	5,602.00
Subtotal [7B] Physical Therapy - Medicare Contractual Allowance		(392,273.00)		0.00	(392,273.00)
Subgroup : [7C]	Physical Therapy - Non-medicare				
304300-0104-00-000-0	Hospice PT-Ludlowe	(94.00)		0.00	(94.00)
304305-0104-00-000-0	Hospice PT Contra-Ludlowe	(15.00)		0.00	(15.00)
314300-0104-00-000-0	Medicaid PT-Ludlowe	(38,527.00)		0.00	(38,527.00)
314305-0104-00-000-0	Medicaid PT Contra-Ludlowe	38,527.00		0.00	38,527.00
337300-0104-00-000-0	Mgd Medicare Pt B PT-Ludlowe	(2,545.00)		0.00	(2,545.00)
337305-0104-00-000-0	Mgd Medicare Pt B PT Contra-Ludlowe	163.00		0.00	163.00
344300-0104-00-000-0	Private PT-Ludlowe	(3,605.00)		0.00	(3,605.00)
354300-0104-00-000-0	Comm Ins PT-Ludlowe	(52,928.00)		0.00	(52,928.00)
354305-0104-00-000-0	Comm Ins PT Contra-Ludlowe	53,208.00		0.00	53,208.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
374300-0104-00-000-0	Mgd Medicare PT-Ludlowe	(355,598.00)		0.00	(355,598.00)
374305-0104-00-000-0	Mgd Medicare PT Contra-Ludlowe	355,598.00		0.00	355,598.00
378100-0104-00-000-0	Medicare Mgd Care Pt B PT-Ludlowe	(13,298.00)		0.00	(13,298.00)
Subtotal [7C] Physical Therapy - Non-medicare		(19,114.00)		0.00	(19,114.00)
Subgroup : [7D] Physical Therapy - Non-medicare Contractual Allowance					
371006-0104-00-000-0	Mgd Medicare PT Contra-Ludlowe	(109,461.00)		0.00	(109,461.00)
378105-0104-00-000-0	Medicare Mgd Pt B PT Contra-Ludlowe	8,383.00		0.00	8,383.00
Subtotal [7D] Physical Therapy - Non-medicare Contractual Allowance		(100,078.00)		0.00	(100,078.00)
Subgroup : [8A] Speech Therapy - Medicare					
324400-0104-00-000-0	Medicare Pt A ST-Ludlowe	(96,523.00)		0.00	(96,523.00)
Subtotal [8A] Speech Therapy - Medicare		(96,523.00)		0.00	(96,523.00)
Subgroup : [8B] Speech Therapy - Medicare Contractual Allowance					
321008-0104-00-000-0	Medicare A ST Contra-Ludlowe	(354,369.00)		0.00	(354,369.00)
324405-0104-00-000-0	Medicare Pt A ST Contra-Ludlowe	96,523.00		0.00	96,523.00
334405-0104-00-000-0	Medicare Pt B ST Contra-Ludlowe	685.00		0.00	685.00
Subtotal [8B] Speech Therapy - Medicare Contractual Allowance		(257,161.00)		0.00	(257,161.00)
Subgroup : [8C] Speech Therapy - Non-medicare					
314400-0104-00-000-0	Medicaid ST-Ludlowe	(8,159.00)		0.00	(8,159.00)
334400-0104-00-000-0	Medicare Pt B ST-Ludlowe	(18,016.00)		0.00	(18,016.00)
344400-0104-00-000-0	Private ST-Ludlowe	(382.00)		0.00	(382.00)
354400-0104-00-000-0	Comm Ins ST-Ludlowe	(5,138.00)		0.00	(5,138.00)
374400-0104-00-000-0	Mgd Medicare ST-Ludlowe	(80,350.00)		0.00	(80,350.00)
378120-0104-00-000-0	Medicare Mgd Care Pt B ST-Ludlowe	(6,442.00)		0.00	(6,442.00)
Subtotal [8C] Speech Therapy - Non-medicare		(118,487.00)		0.00	(118,487.00)
Subgroup : [8D] Speech Therapy - Non-medicare Contractual Allowance					
314405-0104-00-000-0	Medicaid ST Contra-Ludlowe	8,159.00		0.00	8,159.00
337405-0104-00-000-0	Mgd Medicare Pt B ST Contra-Ludlowe	328.00		0.00	328.00
344405-0104-00-000-0	Private ST Contra-Ludlowe	191.00		0.00	191.00
354405-0104-00-000-0	Comm Ins ST Contra-Ludlowe	5,138.00		0.00	5,138.00
371008-0104-00-000-0	Mgd Medicare ST Contra-Ludlowe	(33,066.00)		0.00	(33,066.00)
374405-0104-00-000-0	Mgd Medicare ST Contra-Ludlowe	80,350.00		0.00	80,350.00
378125-0104-00-000-0	Medicare Mgd Pt B ST Contra-Ludlowe	3,668.00		0.00	3,668.00
Subtotal [8D] Speech Therapy - Non-medicare Contractual Allowance		64,768.00		0.00	64,768.00
Subgroup : [9A] Occupational Therapy - Medicare					
324800-0104-00-000-0	Medicare Pt A OT-Ludlowe	(401,015.00)		0.00	(401,015.00)
334800-0104-00-000-0	Medicare Pt B OT-Ludlowe	(22,893.00)		0.00	(22,893.00)
Subtotal [9A] Occupational Therapy - Medicare		(423,908.00)		0.00	(423,908.00)
Subgroup : [9B] Occupational Therapy - Medicare Contractual Allowance					
321007-0104-00-000-0	Medicare A OT Contra-Ludlowe	(737,564.00)		0.00	(737,564.00)
324805-0104-00-000-0	Medicare Pt A OT Contra-Ludlowe	401,015.00		0.00	401,015.00
334805-0104-00-000-0	Medicare Pt B OT Contra-Ludlowe	3,942.00		0.00	3,942.00
Subtotal [9B] Occupational Therapy - Medicare Contractual Allowance		(332,607.00)		0.00	(332,607.00)
Subgroup : [9C] Occupational Therapy - Non-medicare					
314800-0104-00-000-0	Medicaid OT-Ludlowe	(28,357.00)		0.00	(28,357.00)
344800-0104-00-000-0	Private OT-Ludlowe	(1,882.00)		0.00	(1,882.00)
354800-0104-00-000-0	Comm Ins OT-Ludlowe	(55,449.00)		0.00	(55,449.00)
374800-0104-00-000-0	Mgd Medicare OT-Ludlowe	(378,345.00)		0.00	(378,345.00)
378130-0104-00-000-0	Medicare Mgd Care Pt B OT-Ludlowe	(9,837.00)		0.00	(9,837.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(473,870.00)		0.00	(473,870.00)
Subgroup : [9D] Occupational Therapy - Non-medicare Contractual Allowance					
314805-0104-00-000-0	Medicaid OT Contra-Ludlowe	28,357.00		0.00	28,357.00
337805-0104-00-000-0	Mgd Medicare Pt B OT Contra-Ludlowe	17.00		0.00	17.00
354805-0104-00-000-0	Comm Ins OT Contra-Ludlowe	55,449.00		0.00	55,449.00
371007-0104-00-000-0	Mgd Medicare OT Contra-Ludlowe	(101,389.00)		0.00	(101,389.00)
374805-0104-00-000-0	Mgd Medicare OT Contra-Ludlowe	378,345.00		0.00	378,345.00
378135-0104-00-000-0	Medicare Mgd Pt B OT Contra-Ludlowe	6,836.00		0.00	6,836.00
Subtotal [9D] Occupational Therapy - Non-medicare Contractual Allowance		367,615.00		0.00	367,615.00
Subgroup : [10A] Other - Medicare					
321009-0104-00-000-0	Medicare A NTA Contra-Ludlowe	(1,081,029.00)		0.00	(1,081,029.00)
321010-0104-00-000-0	Medicare A Nsng Comp Contra-Ludlowe	(1,651,396.00)		0.00	(1,651,396.00)
324500-0104-00-000-0	Medicare Pt A IV Therapy-Ludlowe	(58,381.00)		0.00	(58,381.00)
324600-0104-00-000-0	Medicare Pt A Lab-Ludlowe	(67,551.00)		0.00	(67,551.00)
325000-0104-00-000-0	Medicare Pt A X-Ludlowe	(30,348.00)		0.00	(30,348.00)
329000-0104-00-000-0	Medicare Pt A Settlement-Ludlowe	(27,267.00)		0.00	(27,267.00)
335700-0104-00-000-0	Medicare Pt B Flu/Pneumonia-Ludlowe	(1,196.00)		0.00	(1,196.00)
335900-0104-00-000-0	Medicare Part B Telehealth-Field-Ludlowe	(270.00)		0.00	(270.00)
338000-0104-00-000-0	Medicare Pt B Prior Period-Ludlowe	(2.00)		0.00	(2.00)
Subtotal [10A] Other - Medicare		(2,917,440.00)		0.00	(2,917,440.00)
Subgroup : [10B] Other - Non-medicare					
314600-0104-00-000-0	Medicaid Lab-Ludlowe	(887.00)		0.00	(887.00)
354500-0104-00-000-0	Comm Ins IV Therapy-Ludlowe	(1,564.00)		0.00	(1,564.00)
354600-0104-00-000-0	Comm Ins Lab-Ludlowe	(658.00)		0.00	(658.00)
355000-0104-00-000-0	Comm Ins X-Ludlowe	(3,228.00)		0.00	(3,228.00)
371009-0104-00-000-0	Mgd Medicare NTA Contra-Ludlowe	(134,681.00)		0.00	(134,681.00)
371010-0104-00-000-0	Mgd Medicare Nsng Comp Contra-Ludlowe	(196,982.00)		0.00	(196,982.00)
374500-0104-00-000-0	Mgd Medicare IV Therapy-Ludlowe	(111,078.00)		0.00	(111,078.00)
374600-0104-00-000-0	Mgd Medicare Lab-Ludlowe	(13,792.00)		0.00	(13,792.00)
375000-0104-00-000-0	Mgd Medicare X-Ludlowe	(25,263.00)		0.00	(25,263.00)
375700-0104-00-000-0	Mgd Medicare Flu/Pneumonia-Ludlowe	(488.00)		0.00	(488.00)
378000-0104-00-000-0	Mgd Medicare Prior Period-Ludlowe	(1,381.00)		0.00	(1,381.00)
Subtotal [10B] Other - Non-medicare		(490,002.00)		0.00	(490,002.00)

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2021**
 Trial Balance: **A,01 - TB-CCNH**
 Workpaper: **A,03 - Grouping Report**

Account	Description	ADJ 9/30/2021	JE Ref #	RJE	FINAL 9/30/2021
Subgroup : [11]	Meals sold to guests, employees, and others				
391510-0104-00-000-0	Misc. Meals-Ludlowe	(239.00)		0.00	(239.00)
Subtotal [11] Meals sold to guests, employees, and others		(239.00)		0.00	(239.00)
Subgroup : [15]	Interest Income				
391100-0104-00-000-0	Interest Income-Ludlowe	(621.00)		0.00	(621.00)
Subtotal [15] Interest Income		(621.00)		0.00	(621.00)
Subgroup : [18]	Other Revenue				
391500-0104-00-000-0	Misc. Other Income-Ludlowe	(471,746.00)		(525.00)	(472,271.00)
391900-0104-00-000-0	Long-Term CT PET Tax Income-Ludlowe---	(2,847.00)	RJE - 4	(525.00)	(2,847.00)
438010-0104-27-000-0	Radiology Fees-Ludlowe-Laboratory	(495.00)		0.00	(944.00)
			RJE - 6	(449.00)	
Subtotal [18] Other Revenue		(475,088.00)		(974.00)	(476,062.00)
Total [30] Statement of Revenue		(19,030,656.00)		(974.00)	(19,031,632.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
101005-0104-00-000-0	Cash Operating-Ludlowe	571,738.00		0.00	571,738.00
102000-0104-00-000-0	Cash - Payroll-Ludlowe	5,719.00		0.00	5,719.00
104020-0104-00-000-0	Cash - Savings 2-Ludlowe	1,014,271.00		0.00	1,014,271.00
105000-0104-00-000-0	Cash - Savings Patients-Ludlowe	73,354.00		0.00	73,354.00
106000-0104-00-000-0	Petty Cash-Ludlowe	1,500.00		0.00	1,500.00
106100-0104-00-000-0	Petty Cash - Resident Funds-Ludlowe	1,000.00		0.00	1,000.00
107000-0104-00-000-0	Resident Refunds-Ludlowe	5,033.00		0.00	5,033.00
Subtotal [A1] Cash		1,672,615.00		0.00	1,672,615.00
Subgroup : [A2]	Resident Accounts Receivable				
110000-0104-00-000-0	Accounts Receivable-Ludlowe	147,425.00		0.00	147,425.00
111000-0104-00-000-0	A/R Private-Ludlowe	214,943.00		0.00	214,943.00
111200-0104-00-000-0	A/R Comm Ins-Ludlowe	125,475.00		0.00	125,475.00
111300-0104-00-000-0	AR Hospice-Ludlowe	160,546.00		0.00	160,546.00
111400-0104-00-000-0	A/R Mgd Medicare-Ludlowe	454,760.00		0.00	454,760.00
112000-0104-00-000-0	A/R Medicare PI A-Ludlowe	427,726.00		0.00	427,726.00
112500-0104-00-000-0	A/R Medicare PI B-Ludlowe	2,592.00		0.00	2,592.00
113000-0104-00-000-0	A/R Medicaid-Ludlowe	881,099.00		0.00	881,099.00
114000-0104-00-000-0	A/R Patient Participation-Ludlowe	153,868.00		0.00	153,868.00
116100-0104-00-000-0	Medicare Coins Bad Debt-Ludlowe	42,138.00		0.00	42,138.00
116200-0104-00-000-0	Allowance for Doubtful Accounts-Ludlowe	(743,158.00)		0.00	(743,158.00)
Subtotal [A2] Resident Accounts Receivable		1,867,414.00		0.00	1,867,414.00
Subgroup : [A4]	Inventories				
130000-0104-00-000-0	Inventory-Ludlowe	45,498.00		0.00	45,498.00
Subtotal [A4] Inventories		45,498.00		0.00	45,498.00
Subgroup : [A5]	Prepaid Expenses				
121400-0104-00-000-0	Prepaid Workers Comp-Ludlowe	26,656.00		0.00	26,656.00
122200-0104-00-000-0	Prepaid Gen. Ins-Ludlowe	17,208.00		0.00	17,208.00
129000-0104-00-000-0	Prepaid Expense Other-Ludlowe	170,384.00		0.00	170,384.00
129110-0104-00-000-0	Prepaid Personal Property Taxes-Ludlowe	3,929.00		0.00	3,929.00
129300-0104-00-000-0	Prepaid Mgmt Assets-Ludlowe	20,227.00		0.00	20,227.00
Subtotal [A5] Prepaid Expenses		238,404.00		0.00	238,404.00
Subgroup : [A8]	Other Current Assets				
129900-0104-00-000-0	CT PET Deferred Tax-Ludlowe	55,936.00		0.00	55,936.00
Subtotal [A8] Other Current Assets		55,936.00		0.00	55,936.00
Subgroup : [B4]	Leasehold Improvements				
154000-0104-00-000-0	Lease hold Improvements-Ludlowe	421,423.00		0.00	421,423.00
Subtotal [B4] Leasehold Improvements		421,423.00		0.00	421,423.00
Subgroup : [B6]	Movable Equipment				
156000-0104-00-000-0	Major Movable Equip-Ludlowe	1,784,805.00		0.00	1,784,805.00
160000-0104-00-000-0	Accum Depreciation-Ludlowe	(1,692,491.00)		0.00	(1,692,491.00)
Subtotal [B6] Movable Equipment		92,314.00		0.00	92,314.00
Subgroup : [B9]	Other Fixed Assets				
153600-0104-00-000-0	Construction in Prog-Ludlowe	25,000.00		0.00	25,000.00
Subtotal [B9] Other Fixed Assets		25,000.00		0.00	25,000.00
Subgroup : [D6]	Loans to Owners or Related Parties				
141600-0104-00-000-0	Due from Related-Ludlowe	1,560,687.00		0.00	1,560,687.00
Subtotal [D6] Loans to Owners or Related Parties		1,560,687.00		0.00	1,560,687.00
Subgroup : [D7]	Other Assets				
141500-0104-00-000-0	Due from Dept. of Health-Ludlowe	9,596.00		0.00	9,596.00
Subtotal [D7] Other Assets		9,596.00		0.00	9,596.00
Total [31-32] Assets		5,988,887.00		0.00	5,988,887.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
210000-0104-00-000-0	Accounts Payable-Ludlowe	(531,987.00)		0.00	(531,987.00)
Subtotal [A1] Trade Accounts Payable		(531,987.00)		0.00	(531,987.00)
Subgroup : [A3]	Loans Payable for Equipment				
211401-0104-00-000-0	Equipment Obligation ST 1-Ludlowe	(21,154.00)		0.00	(21,154.00)
Subtotal [A3] Loans Payable for Equipment		(21,154.00)		0.00	(21,154.00)
Subgroup : [A4]	Accrued Payroll				
250100-0104-00-000-0	Accrued Payroll-Ludlowe	(638,220.00)		0.00	(638,220.00)

Client: *National Health Care Associates, Inc. (CT)*
 Engagement: *Medicaid - Ludlowe Center for Health & Rehab*
 Period Ending: *9/30/2021*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2021			9/30/2021
Subtotal [A4] Accrued Payroll		<u>(638,220.00)</u>		<u>0.00</u>	<u>(638,220.00)</u>
Subgroup : [A12]	Other Current Liabilities				
220200-0104-00-000-0	Unclaimed ADP checks-Ludlowe	(8,961.00)		0.00	(8,961.00)
221400-0104-00-000-0	Due to Realty-Ludlowe	(54,769.00)		0.00	(54,769.00)
226200-0104-00-000-0	Patients Fund-Ludlowe	(73,354.00)		0.00	(73,354.00)
250000-0104-00-000-0	Accrued Expenses-Ludlowe	(240,394.00)		0.00	(240,394.00)
250020-0104-00-000-0	Accrued Pension-Ludlowe	(106,621.00)		0.00	(106,621.00)
250030-0104-00-000-0	Accrued Worker's Comp-Ludlowe	(135,985.00)		0.00	(135,985.00)
254900-0104-00-000-0	CT PET Tax Accrued Expense-Ludlowe	(18,320.00)		0.00	(18,320.00)
Subtotal [A12] Other Current Liabilities		<u>(638,404.00)</u>		<u>0.00</u>	<u>(638,404.00)</u>
Subgroup : [B1]	Loans Payable - Equipment				
211411-0104-00-000-0	Equipment Obligation LT 1-Ludlowe	(56,888.00)		0.00	(56,888.00)
Subtotal [B1] Loans Payable - Equipment		<u>(56,888.00)</u>		<u>0.00</u>	<u>(56,888.00)</u>
Subgroup : [B3]	Loans from Owners or Related Parties				
271500-0104-00-000-0	Due to Related-Ludlowe	(391,594.00)		0.00	(391,594.00)
Subtotal [B3] Loans from Owners or Related Parties		<u>(391,594.00)</u>		<u>0.00</u>	<u>(391,594.00)</u>
Subgroup : [B4]	Other Long-Term Liabilities				
221700-0104-00-000-0	Due to Medicaid-Ludlowe	(141,000.00)		0.00	(141,000.00)
Subtotal [B4] Other Long-Term Liabilities		<u>(141,000.00)</u>		<u>0.00</u>	<u>(141,000.00)</u>
Total [33-34] Liabilities		<u>(2,419,247.00)</u>		<u>0.00</u>	<u>(2,419,247.00)</u>
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
280000-0104-00-000-0	Capital-Ludlowe	(1,711,327.00)		0.00	(1,711,327.00)
295000-0104-00-000-0	Retained Earnings-Ludlowe	(1,132,156.00)		0.00	(1,132,156.00)
Subtotal [B5] Cumulated Earnings		<u>(2,843,483.00)</u>		<u>0.00</u>	<u>(2,843,483.00)</u>
Total [35] Equity		<u>(2,843,483.00)</u>		<u>0.00</u>	<u>(2,843,483.00)</u>
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **National Health Care Associates, Inc. (CT)**
 Engagement: **Medicaid - Ludlowe Center for Health & Rehab**
 Period Ending: **9/30/2021**
 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		D.01 - Tab J		
To reclass MDS, Staff Dev, and Infection Control Salaries out of RN				
Marcum 202	MDS Coordinator		98,523.00	
Marcum 203	Staff Development		29,795.00	
Marcum 204	Infection Control		56,345.00	
400000-0104-15-092-	Salary-Ludlowe-Nursing-RN-			184,663.00
Total			184,663.00	184,663.00
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		17,229.00	
431000-0104-04-000-	Consulting Fees-Ludlowe-Fiscal Operations			17,229.00
Total			17,229.00	17,229.00
Reclassifying Journal Entries JE # 3		D.01 - Tab Q		
To reclass Chamber dues and subscriptions out of Dues expense				
Marcum 103	Chamber Dues		1,425.00	
491000-0104-03-000-	Dues-Ludlowe-Administration			1,425.00
Total			1,425.00	1,425.00
Reclassifying Journal Entries JE # 4		D.01 - Tab L		
To reclass reversal of legal fees to other income				
433300-0104-03-000-	Legal Fees-Ludlowe-Administration		525.00	
391500-0104-00-000-	Misc. Other Income-Ludlowe			525.00
Total			525.00	525.00
Reclassifying Journal Entries JE # 5		D.01 - Tab V		
To reclass admin equipment rentals into correct line of the cost report				
Marcum 205	Admin Equipment Rental		7,735.00	
135210-0104-03-000-	IT Rental-Ludlowe-Administration			7,735.00
Total			7,735.00	7,735.00
Reclassifying Journal Entries JE # 6		N.01a		
To reclass reversal of PY radiology expense to correct line of the cost report				
138020-0104-27-000-	CX-Ludlowe-Laboratory		449.00	
138010-0104-27-000-	C Radiology Fees-Ludlowe-Laboratory			449.00
Total			449.00	449.00



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
Prepared By:
Reviewed By:
Workpaper Date: 2/11/2022
Run Date: 2/11/2022

Provider Name: Ludlowe Center for Health & Rehab
Provider Number: 000002323
Period Ended: 9/30/21

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: