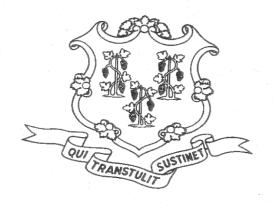
Mr. Chris LaVigne, Director Office of Reimbursement and CON Department of Social Services 55 Farmington Ave Hartford, CT 06105

Dear Chris:

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

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

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

Name of Facility (as I	,							
Ludlowe Center for H	Iealth & Rehabi	ilitation, LLC						
Address (No. & Stree	et, City, State, Z	(ip Code)						
118 Jefferson Street,	Fairfield, CT 06	6825						
Type of Facility								
Chronic and C Nursing Home		Rest Home with Nursing Supervision only (RHNS)						
Report for Year Begin	nning		Report for Yea	r Ending				
10/1/2017	9/30/2018							
License Numbers: CCNH 2323			RHNS		(Specify) Medicare Prov 075330			
Medicaid Provider No	umbers:	CC 6080	CNH	RHNS			ICF-IID	
For Department Use	e Only							
Sequence Number	Signed and	Date	Sequence N	Jumber	Signed a	nd Notariz	ed	Date Received
Assigned	Notarized	Received	Assign	ed	Signed a	ina motanz	cu	Date Received
			ı		•			

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Annual Report of Long-Term Care Facility

CSP-1 Rev.9/2002

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2018	1	37

Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Ludlowe Center for Health & Rehabilitation, LLC [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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

Address of Notary Public

(Notary Seal)

State of Connecticut

Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	tm	ent		Page	of
				1A	37
Name of Facility		Period Cov	ered:	From	То
Ludlowe Center for Health & Rehabilitation, LLC				10/1/2017	9/30/2018
Address of Facility					
118 Jefferson Street, Fairfield, CT 06825					
Report Prepared By		Phone Num	ıber	Date	
Blum, Shapiro & Company, P.C.		(203)-944-2	2100	2/11/2019	
Item		Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$				
2. Laundry wages paid	\$				
3. Housekeeping wages paid	\$				
4. Nursing wages paid	\$				
5. All other wages paid	\$				
6. 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 Fa		acility Report for Year		ar Ended	Page	of	
	203-	-372-4501		9/30/2018		2	37	
Name of Facility (as shown on license)		Address (No	o. & S	Street, City, Sto	ate, Zip)			
Ludlowe Center for Health & Rehabilitation, LLC		118 Jefferso	n Str	eet, Fairfield, (CT 06825			
CCNH		RHNS		(Specify)		Medicare F	rovider l	No.
License Numbers: 2323						075330		
Type of Facility (Check appropriate box(es))								
☐ Chronic and Convalescent Nursing Home only (CCNH)		t Home with I ervision only			(Specify)			
Type of Ownership (Check appropriate box)								
O Proprietorship O LLC O Partnership	0	Profit Corp.	0	Non-Profit Cor	р. О	Government	O Trı	ıst
If this facility opened or closed during report year provid	e:		Date	Opened	Date Clo	sed		
Has there been any change in ownership								
or operation during this report year?	0	Yes	•	No	If "Yes,"	explain full	y.	
Administrator								
Name of Administrator				Nursing Ho	ome			
Patricia Page				Administrat	or's	001970		
				License 1	No.:			
Other Operators/Owners who are assistant administrator	s (ful	l or part time) of t					
Name				License 1	No.:			

CSP-3 Rev. 10/2005

General Information and Questionnaire Partners/Members

Name of Facility			Report for Y	Page	of	
Ludlowe Center for Health & I	Rehabilitation, LLC	2323	9/30/2018		3	37
Legal Name of Part		Business A			d/or Town(s) in Registered	
Ludlowe Center for Health & I	Rehabilitation, LLC	118 Jefferson St Fairfield, CT 068		CT		
Name of Partners/Members	Business A	ddress		Title	% Ov	vned
Marvin Ostreicher	184 Wildacre Avenue, 11559	Lawrence, NY	Managing N	0.8	37	
Barry Bokow	722 Almond Road, Far 11691	r Rockaway, NY	Member	0.0)6	
Ira Geffner	253 Woodward Avenu NY 10314	e, Staten Island,	Member	0.0)5	
Benjamin Goodman	523 Jarvis Avenue, Far 11691	r Rockaway, NY	Member		0.0)2

General Information and Questionnaire Corporate Owners

	License No.	Page	of		
Ludlowe Center for Health & Rehabilitation, I		9/30/2018		3A	37
If this facility is owned or operated as a corpor	ration, provide the	following informat	ion:		
Legal Name of Corporation	Busine	ss Address	State(s) in Whi	ch Incorp	orated
				T	
				No. Sł	nares
Name of Directors, Officers	Business Address Title		Held by		
				11010 0)	Lucii
Names of Stockholders Owning at Least 10%					
of Shares					

CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rehabilitation, LLC	2323	9/30/2018	3B	37
If this facility is owned or operated as an individual	proprietorship, pro	vide the following information	n:	
Ow	ner(s) of Facility	-		

General Information and Questionnaire Related Parties*

Name of Facility		License	e No.		Report for Year Ended		Page	of
Ludlowe Center for Heal	th & Rehabilitation, LLC		2323		9/30/2018		4	37
Are any individuals recei	ving compensation from the fa	cility rela	ated thro	ough		If "Yes," provide th	e Name/Ado	dress and
marriage, ability to contr	ol, ownership, family or busine	ess assoc	iation?	0	Yes	complete the inform	nation on Pag	ge 11 of the report.
Are any individuals or co	ompanies which provide goods	or servic	es,					
_	operty or the loaning of funds t		-					
	sociation, common ownership,			ess				
association to any of the	owners, operators, or officials	of this fa	cility?			If "Yes," provide th	e following	information:
			so Provi			Indicate Where		
			ds/Servi			Costs are Included		
Name of Related	Business		Related		Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No	%**	Provided	Page # / Line #	Reported	Related Party
See attachment		0	•					
		0	•					
		0	•					
		0	•					
		0	•					
		0	•					
		0	•					
		0	•					
		0	•					

^{*} Use additional sheets if necessary.

^{**} Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire Related Parties*

Name of Facility Ludlowe Health Care Cen	ter, Inc.	License	No. 2323		Report for Year Ended 9/30/2018				of 37
	,	1			J				
Are any individuals rece	eiving compensation from the fa	cilityre	lated thr	ough		If "Yes," pr	rovide the Name/A	ddress and	
marriage, ability to cont	rol, ownership, family or busines	ss assoc	iation?		□ Yes ☑ No	complete th	ne information on P	age 11 of th	e report.
						<u>F</u>			F
Are any individuals or o	companies which provide goods	or servi	ces,						
including the rental of r	roperty or the loaning of funds t	o this fa	cility.						
	ssociation, common ownership,			ness					
	owners, operators, or officials of				✓ Yes □ No	If "Yes." pro	ovide the following in	nformation:	
	- · · · · · · · · · · · · · · · · · · ·				. 100 . 100	, _F			
		Α1	so Prov	ides					
			ds/Servi			Indicate	Where Costs are		Actual Cost to the
Name of Related	Business		Related		Description of Goods/Services			Cost	Related
Individual or Company		Yes	No	%**	Provided		ge # / Line #		Party
marvidual of Company	850 Silas Deane Hwy, Wethersfield,		NO	70	Provided	Paş	ge # / Line #	Reported	1 arry
Preferred Therapy Solutions	CT 06109	\checkmark		45%	PT,OT,ST Services/Consulting	13	5a,9a,10a,12	1,617,284	1,584,951
referred Therapy Bolddons	6851 Jericho Tpke, Suite 150		1 -	137	of 1,01,51 bettiess consuming	13	34,74,104,12	1,017,201	1,501,551
NOA Diagnostics	Syosset, NY 11791	✓		63%	Radiology	20	5f	59,544	55,612
	20 East Sunrise Highway, Valley		~						
National Healthcare Assoc	Stream, NY 11581				Banking Transactions	16	M13	27,602	27,602
NHCA Inc & Affiliates -	850 Silas Deane Hwy, Wethersfield,								
Aetna	CT 06109		✓		Health Insurance Trust***	15	1a5	1,128,705	1,128,705
I II D I II.C	118 Jefferson St, Fairfield, CT	П			D	22	9	2 400 025	2 400 025
Ludlowe Realty, LLC National Health Care	06825 20 East Sunrise Highway, Valley				Rent	22	9	2,498,025	2,498,025
Associates	Stream, NY 11581		$\overline{\checkmark}$		Shared Expenses/Consulting Fees Admin	16	M12	635,908	635,908
National Health Care	20 East Sunrise Highway, Valley				Shared Expenses Consuming 1 ces 1 turnin	10	14112	035,700	055,700
Associates	Stream, NY 11581		✓		Consulting Fees	16	M13	8,845	8,845
National Health Care	20 East Sunrise Highway, Valley								
Associates	Stream, NY 11581		✓		Interest Expense	27	12D	3,668	3,668
050 63 P P 1	850 Silas Deane Hwy, Wethersfield,				CL 1E	1.6	2412	2 000	2.000
850 Silas Deane Realty Procare LTC Pharmacy Of	CT 06109 155 Northboro Rd STE 4			-	Shared Expenses	16	M12	2,089	2,089
MA LLC	Southborough MA 01772	\checkmark		73%	6 Drugs/OTC's/Supplies/Consult/Supplies/Fees	20/13	5a2,b,j/B3,12	14,620	13,629
	20 East Sunrise Highway, Valley			137	brugs/01@s/supplies/consum supplies/1@s	20/13	3a2,0,j/B3,12	14,020	13,027
20Sunrise	Stream, NY 11581		✓		Shared Expenses	16	M12	18,698	18,698
Cambridge Manor of	2428 Easton Tpke, Fairfield CT		V		•				Í
Fairfield, LLC	06825				Nursing/Dietary Consultant	13	B1/12	11,907	11,907
Regency House of	181 East Main St, Wallingford, CT								
Wallingford	06492		✓	ļ	Dietary Consultant	13	B1	4,591	4,591
Milford Health Care	195 Platt St., Milford CT 06460				Nursing Consultant	13	В6	64,422	64,422
Procare LTC Pharmacy of	1492 Highland Ave Cheshire CT	<u> </u>		 	Ivursing Consultant	13	DU	04,422	04,422
CT	06410	ا ا	"	73%	Drugs/OTC's/Supplies/Consult/Supplies/Fees	20/13	5a2,b,j/B3,12	863,595	805,067

^{*} Use additional sheets if necessary.

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

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

CSP-4 Rev. 10/2005

General Information and Questionnaire Related Parties*

Name of Facility Ludlowe Center for Health & F	Cababilitation IIC	License 2323	ense No.		Report for Year Ended 9/30/2018			Page	of 37
Ludiowe Center for Health & P	enaomation, EEC	2323			3/30/2018				37
	g compensation from the facility related through ownership, family or business association?				□ Yes ☑ No		ovide the Name/ ne information or		he report.
Are any individuals or comp	anies which provide goods or services,								
including the rental of prope related through family associ	rty or the loaning of funds to this facility, lation, common ownership, control, or business hers, operators, or officials of this facility?				✓ Yes 🗌 No	If "Yes," pro	wide the following	g information:	
Name of Related Individual or Company	Business Address	Good	so Prov ds/Servi Related No	ices to	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line # Report		Cost Reported	Actual Cost to the Related Party
Ludlowe Realty, LLC	118 Jefferson St, Fairfield, CT 06825		V		Due from Related	31	A8	46,056	46,056
Cambridge Manor of Fairfield, LLC	2428 Easton Turnpike, Fairfield, CT 06824		7		Due from Related	31	A8	139,070	139,070
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581		7		Due from Related	31	A8	172,199	172,199
Procare LTC	111 Executive Blvd Farmingdale NY 11735	V		73%	Due from Related	31	A8	7,170	7,170
National Health Care Associates - Aetna	850 Silas Deane Highway, Wethersfield, CT 06109		V		Prepaid Expenses	31	A5	175,439	175,439
Preferred Therapy Solutions	850 Silas Deane Highway, Wethersfield, CT 06109	V		45%	Due to Related	33	A12	13,701	13,701
NOA Diagnostics	6851 Jericho Turnpike, Suite 150 Syosset, NY 11791	V		63%	Due to Related	33	A12	16,121	16,121
National Health Care Associates	20 East Sunrise Highway, Valley Stream, NY 11581		V		Due to Related (Debt)	33/34	A12/B4	135,061	135,061
Regency House of Wallingford	181 East Main St, Wallingford, CT 06492		V		Due to Related	33	A12	782	782
Procare LTC Pharmacy of CT	1492 Highland Ave Cheshire CT 06410	7		73%	Due to Related	33	A12	346,886	346,886
Milford Health Center Inc.	195 Platt St, Milford, CT 06460		7		Due to Related	33	A12	64,422	64,422
The Pines at Poughkeepsie	100 Franklin St, Poughkeepsie, NY 12601		7		Due to Related	33	A12	4,290	4,290

^{*} Use additional sheets if necessary.

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

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

Annual Report of Long-Term Care Facility

CSP-5 Rev. 9/2002

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No).	Report for Year Ended	Page of
Ludlowe Center for Health & Rehabilitation, LL	2323		9/30/2018	5 37
If the facility is licensed as CDH and/or RCH or	provides AI	DS or TBI	services with special Medicaid	rates, costs
must be allocated to CCNH and RHNS as follow	/s:			
Item			Method of Allocatio	n
Dietary		Number o	f meals served to residents	
Laundry		Number o	f pounds processed	
Housekeeping		Number o	f square feet serviced	
		Number o	f hours of routine care provide	d by EACH
Nursing		employee	classification, i.e., Director (or	Charge Nurse),
		Registered	Nurses, Licensed Practical Nu	urses, Aides and
		Attendants	5	
Direct Resident Care Consultants		Number o	f hours of resident care provide	ed by EACH
		specialist	(See listing page 13)	
Maintenance and operation of plant		Square fee	t	
Property costs (depreciation)		Square fee	t	
Employee health and welfare		Gross sala		
Management services			te cost center involved	
All other General Administrative expenses		1	irect and Allocated Costs	
The preparer of this report must answer the follo	wing questic	ons applical	ole to the cost information prov	vided.
1. In the preparation of this Report, were all	• Yes	O No	If "No," explain fully why su	ch allocation was not
costs allocated as required?		0 110	made.	
2. Explain the allocation of related company exp			11 1 11	
Shared expenses, allocated by bed size or geogra	phic territor	y. See page	17 attachment.	
3. Did the Facility appropriately allocate and sel			_	ne cost centers?
(e.g., Assisted Living, Home Health, Outpatie	ent Services,	Adult Day	Care Services, etc.)	
	O Ves	O No	If "No," explain fully why su	ch allocation was not
	• Yes	O No	made.	
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Y	ear Ended		Page	of
Ludlowe Center for Health & Rehabilitation,	LLC		2323	9/30/2018			6	37
	Relate	ed * to						
	Owı	ners,						
	_	ators,				Annual		
		icers		Date of	Term of	Amount		ount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Clai	med
Reliable Health Systems - Nostrand Avenue, Brooklyn, NY 11230	0	•	Computer Equipment	10/01/08	60 / ongoing	4,642	4,642	
Wescom Solutions - P.O. Box 674802, Detroit, MI 48267	0	•	Software	03/07/12	Ongoing	29,645	29,645	
Leaf - P.O. Box 644006, Cincinnati, OH 45264 Contract # 100-6266401-005	0	•	3 Copiers	08/01/16	39 months	8,778	8,778	
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
	0	•						
Is a Mileage Log Book Maintained for All Le	eased Ve	hicles ?	, О Ү	es	No	Total ***	43.065	

Is a Mileage Log Book Maintained for All Leased Vehicles?

^{*} 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.

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		Page	of
Ludlowe Center for Health & Reha	2323	9/30/2018		7	37
The records of this facility for the p	period covered by this report	were maintained on the following basis:			
	Modified Cash				
Is the accounting basis for this					
1	Yes	If "No," explain.			
previous period?	No				
Independent Accounting Firm					
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)			
1 Blum, Shapiro & Company, P.	C.	2 Enterprise Drive, Shelton, CT 06484			
2					
3					
4					
Services Provided by This Firm (de	escribe fully)				
1 Compilation, preparation of Medicare	e and Medicaid cost reports, and year	ar end tax services	\$	28,080	
2			\$		
3			\$		
4			\$		
			Charge fo	r Services P	rovided
			¢ charge is	28,080	10.1000
Are These Charges Reflected in the Expend	liture Portion of This Report? If Ve	s, Specify Expense Classification and Line No.	φ	20,000	
• Yes O No	Page 15, line 1d	s, specify Expense Classification and Eme 176.			
Legal Services Information	1 480 10, 1110 14				
Name of Legal Firm or Independen	nt Attorney		Telephone	e Number	
1 Murtha Cullina LLP	ii i iiii iii ii		860-240-6		
2 Goldman Gruder & Wood			203-899-8		
3 Berchem Moses PC			203-783-1		
4					
5					
Address (No. & Street, City, State,	Zip Code)		ı		
1 1 City Ave, Hartford CT, 0610					
2 200 Connecticut Avenue, Norv	walk CT 06854				
3 75 Broad Street Milford, CT, (06460				
4					
5					
Services Provided by This Firm (de	escribe fully)				
1 Professional Services (HIPAA) - Disa	llowed		\$	138	
2 Professional Services - Disallowed			\$	370	
3 Professional Services (Workers Comp) - Disallowed		\$	60	
4			\$		
5			\$		
			Charge fo	r Services P	rovided
			\$	568	
Are These Charges Reflected in the Expend	•	s, Specify Expense Classification and Line No.	•		
⊙ Yes O No	Page 15, line 1e				

Schedule of Resident Statistics

Name of Facility			License N	lo.			Report fo	r Year Ende	ed		Page	of
Ludlowe Center for Health & Rehabilitation, LLC			2	323			9/30/2013	8			8	37
						Period 10	/1 Thru 6/	30		Period 7/	1 Thru 9/3	30
		Total	Total									
	Total All	CCNH	RHNS	Total		~ ~	D. T. D. T. G.	(~ !0)		~ ~ ~ ~ ~ ~ ~	B. F. B. F. G.	(2 12)
	Levels	Level	Level	(Specify)	Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	144	144			144	144			144	144		
B. On last day of THIS report period	144	144			144	144			144	144		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	143	143			143	143			142	142		
B. As of midnight of THIS report period	142	142			142	142			142	142		
3. Total Number of Days Care Provided During Period												
A. Medicare	15,398	15,398			11,845	11,845			3,553	3,553		
B. Medicaid (Conn.)	29,644	29,644			22,121	22,121			7,523	7,523		
C. Medicaid (other states)												
D. Private Pay	4,289	4,289			2,714	2,714			1,575	1,575		
E. State SSI for RCH												
F. Other (Specify) Managed Care	732	732			597	597			135	135		
G. Total Care Days During Period (3A thru F)	50,063	50,063			37,277	37,277			12,786	12,786		
Total Number of Days Not Included in Figures in 4. 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	181	181			120	120			61	61		
B. Other Bed Reserve Days	54	54			40	40			14	14		
5. Total Resident Days (3G + 4A + 4B)	50,298	50,298			37,437	37,437			12,861	12,861		

Annual Report of Long-Term Care Facility

CSP-9 Rev. 9/2002

Schedule of Resident Statistics (Cont'd)

Name of Faci	lity			Licer	ise No.				Report	for Year	Ended		Page	of
Ludlowe Cent	ter for H	ealth &	Rehabilitation, l	1	2323					9/30/201	8		9	37
4. Were the	ere any c	hanges	in the certified b	ed ca	pacity dui	ring th	e repo	rt year	?	0	Yes	•	No	
If "YES"	, provid	e the fol	lowing informat	ion:						_			_	
		Place of	Change		Cł	nange	in Bed	s		Ca	pacity Afte	er Change		
Date of		RHNS	(Specify)		Lost			Gaine	1			<u> </u>		
	CCIVII	Kilito	(Specify)		Lost			Janne	1					
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	(Specify)	Reason f	or Change
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	001111	Turito	(Specify)	TCCGSOII I	<u> </u>
	1													
5. If there v	vas any	change i	n certified bed c	apaci	ty during	the re	port ye	ar (as	reporte	ed in item	4 above) p	provide the num	ber of	
RESIDE	ENT DA	YS for 9	0 days following	g the o	change.									
			-											
			Change in Ro	esider	nt Davs					CC	CNH	RHNS	(Spe	ecify)
1st chang	ge		omange in re		u 2 ujo						.1111	1411.15	(-1-	
2nd chan														
3rd chan														
4th chan														
		lents and	l Rates on Septe	mber	30 of Cos	st Yea	r							
			Medicare		Medi					Se	elf-Pay		Other Star	te Assisted
		•												
														I
	Item		CCNH	(CNH	RI	INS	CO	CNH	RI	INS	(Specify)	R.C.H.	ICF-MR
No. of R			37		81	Ki	1110		24		III	(Specify)	10.0.11.	ICI -IVIIC
Per Dien			31		- 01				24					
a. One b			PPS		274.12				530/550					
b. Two			PPS		274.12				500/535					
c. Three					-									
bed 1			PPS											I
ocu i	1115.		rrs											
														I
7 Total Nu	mber of	Physica	l Therapy Treat	ments						TO	TAL	CCNH	RHNS	(Specify)
		re - Part		inemis						10	3,307	3,307	Idiris	(speeny)
			usive of Part B)								3,507	3,207		
			e Treatments											
			Treatments								59	59		
C.	Other										37,865	37,865		ĺ
		Physical	Therapy Treatn	nents							41,231	41,231		
			Therapy Treatm											
A.	Medica	re - Part	В								732	732		
B.	Medica	id (Excl	usive of Part B)											
			e Treatments											
	2. Rest	torative '	Treatments								3	3		i
	Other										1,960	1,960		
			herapy Treatmo								2,695	2,695		
			tional Therapy		nents									
		re - Part									2,081	2,081		
B.			usive of Part B)	· <u>-</u>	_	· <u>-</u>								
			e Treatments											
		torative	Treatments								42	42		
	Other										39,524	39,524		
D.	Total C	Occupati	onal Therapy T	reatm	ents					1	41,647	41,647		İ

Annual Report of Long-Term Care Facility

CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Report of EX	License No.		Report for Year		Page	of
Ludlowe Center for Health & Rehabilitation, LLC	2323		9/30/2018	Eliucu	10	37
						37
Are time records maintained by all individuals receiving con	npensation?	•	Yes	0	No	
			Total Cost a	and Hours		
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
 Operators/Owners (Complete also Sec. I of Schedule A1) 		57				
Administrator(s) (Complete also Sec. III		31				
of Schedule A1)	164,830	2,080				
3. Assistant Administrator (Complete also Sec. IV	101,030	2,000				
of Schedule A1)						
4. Other Administrative Salaries (telephone						
operator, clerks, receptionists, etc.)	262,578	12,429				
5. Dietary Service						
a. Head Dietitian	72,984	1,789				ļ
b. Food Service Supervisor	68,747 422,612	2,199 26,438			1	
c. Dietary Workers 6. Housekeeping Service	422,012	20,438				
a. Head Housekeeper	103,720	4,655				
b. Other Housekeeping Workers	374,342	23,940				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	78,553	2,080				
b. Other Maintenance Workers	53,566	2,111				
Laundry Service a. Supervisor						
b. Other Laundry Workers	32,696	2,297				
Barber and Beautician Services	32,070	2,271				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents	220 271	4 172				
a. Directors and Assistant Director of Nurses b. RN	229,271	4,172				
1. Direct Care	1,271,464	32,405				
2. Administrative**	227,644	5,542				
c. LPN	.,,-	- ,-				
1. Direct Care	1,751,583	54,462				
2. Administrative**						
d. Aides and Attendants	2,237,030	137,128				
e. Physical Therapists f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	159,355	7,547				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care*** 4. Other (Specify)						
4. Other (Specify)						
j. Dentists	+					
k. Pharmacists						
1. Podiatrists						
m. Social Workers/Case Management	304,108	11,325	-			
n. Marketing						
o. Other (Specify) See Attached Schedule						
A-13. Total Salary Expenditures	7,815,083	332,656		1	+	

^{*} 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)

	CC	NH	RH	INS	(Spe	cify)
Position	\$	Hours	\$	Hours	\$	Hours
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

	CC	NH	RH	INS	(Spe	cify)
Service	\$	Hours	\$	Hours	\$	Hours
Consulting Fees - Nursing	\$ 21,274	Disallowed				
Consulting Fees - Rehabilitation Therapy and Ancillary	\$ 7,949	Disallowed				
Total	\$ 29,223	Disallowed	\$ -	-	\$ -	-

Annual Report of Long-Term Care Facility

CSP-11 Rev. 10/2005

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 & Rehab	ilitation, LI	LC		2323		9/30/2018			11	37
Name	CCNH	Salary Paid	(Specify)	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
Section I - Operators/Owners	CCMI	KIIVS	(Specify)	(describe fully)	Scivices Rendered	Worked	1 age 10	Other Employment	Worked	Received
Marvin J. Ostreicher, 184 Wildcare Ave, Lawerence, NY 11559				Similar to other employees	Supervises operations, deals	57	pg 16, line M	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.

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

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

Vacation Sick Personal Holiday

Total

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 Y	ear Ended		Page	of
Ludlowe Center for Health & Reha	ıbilitation, I	LLC		2323		9/30/2018			12	37
		Salary Pai	d	Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name	CCNH	RHNS	(Specify)	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Received
Section III - Administrators***										
Patricia Page	164,830			Similar to other employees	Management & Supervisor	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 <u>all</u> other employment worked during the cost year.

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

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

B. Report of Ex	_	res - Proi				
1	License No.		Report for Y	ear Ended	Page	of
Ludlowe Center for Health & Rehabilitation, LLC	23	23	9/30/2018		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	4.501	0.4				
2. Dentist	4,591	94 Disallowed				
2. Dentist 3. Pharmacist	8,457	Disallowed				
4. Podiatrist	17,171	Disallowed				
5. Physical Therapy						
a. Resident Care	756,406	14,447				
b. Other	730,400	14,447				
6. Social Worker	64,422	2,006				
7. Recreation Worker	04,422	2,000				
8. Physicians						
a. Medical Director (entire facility)	130,800	604				
b. Utilization Review	130,800	004				
(Title 18 and 19 only) monthly meeting						
c. Resident Care**	8,173	Disallowed				
d. Administrative Services facility	6,175	Disanowed				
Infection Control Committee						
(Quarterly meetings)						
2. Pharmaceutical Committee						
(Quarterly meetings)						
Staff Development Committee (Once annually)						
e. Other (Specify)						
c. Other (Speerly)						
9. Speech Therapist						
a. Resident Care	102,883	1,957				
b. Other	102,003	1,737				
10. Occupational Therapist						
a. Resident Care	754,400	14,780				
b. Other	70.,.00	1.,,,00				
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify)						
See Attached Schedule	29.223	Disallowed				
B-13 Total Fees Paid in Lieu of Salaries	1,876,526	33,888				
2 10 100m 1 000 1 mm m 2ncm of Dummes	1,070,020	23,000	<u> </u>	<u> </u>	<u> </u>	

^{*} 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	License No. 2323		Report for \$ 9/30/2018	Year Ended	Page 14	of 37		
Name & Address of Individual	Full Explanation of Service		* to Owners, ors, Officers	Explanation of Relationship				
Regency House Of Wallingford 181 East Main St. Wallingford, CT 06492			No O	Affiliated Entit	wnership			
Gerident Solutions, PO Box 290539, Wethersfield CT 06129	Dentist	0	•					
Procare LTC of CT, 111 Executive Blvd, Farmingdale, NY 11735	Pharmacist/Consulting Fee Nursing / IV Therapy	•	0	Common Own	ership			
Preferred Therapy Solutions, 850 Silas Deane Hwy, Wethersfield, CT 06109	PT/OT/ST	•	0	Common Own	ership			
Dr Philip Simloutiz, 5520 Park Ave, Ste 202, Trumbull, CT 06611	Medical Director	0	•					
Dr. Mark Wilchinsky, 389 Oceans Ave., Stratford, CT 06615	Medical Director/Orthopedic Surgeon	0	•					
Northeast Medical Group, 112 Quarry Rd STE 400 Trumbull CT 06611	Medical Director	0	•					
Tristane Edward M, MD, 38 Block Farm Rd, Monroe, CT 06468	Medical Director	0	•					
Sekerk. Richard J, MD, 24 Braceloch way, Monroe, CT 06468	Medical Director	0	•					
Weitzman, Hervey MD LLC, 68 North Park Avenue Easton CT 06612-1417	Medical Director	0	•					
Zoll Services LLC, 121 Gamma Drive, Pittsburgh, PA 15238-2919	Physician Fees	0	•					
St. Vincent Medical Center 2800 Main Street Bridgeport CT 06606-4201	Physician Fees	0	•					
Healthdrive Audiology, 888 Worcester St. Wellesley, MA 02482	Physician Fees	0	•					
Southern CT Vascular Center, P.O. Box 40 Windsor, CT 06095-0040	Physician Fees	0	•					
Swallowing Diagnostics, 21 Waterville Rd, Avon CT 06001	ST	0	•					
Mass Tex Imaging LLC 3 Electronic Ave #201 Danvers, MA 01923-1099	ST	0	•					
Bridgeport Hospital, PO Box 780504 Philadelphia, PA 19178-0504	Resident Care	0	•					
Urological Associates of Bridgeport, PO Box 11901 Belfast ME 04915-4010	Resident Care	0	•					
Advance Radiology Consultants, PO Box 3186 Lewiston ME 04243-3186								
Milford Health & Rehabilitation Center, 195 Platt Street Milford, CT 06460	Social Service	•	0	Affiliated Entit	ty with Common O	wnership		
		0	•					
		0	•					

^{*} 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 Ye	ear Ended	Page	of
Ludlowe Center for Health & Rehabilitation, LLC 2323		9/30/2018		15	37
Item		Total	CCNH	RHNS	(Specify)
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$	450,952	450,952		
2. Disability Insurance	\$				
3. Unemployment Insurance	\$	75,491	75,491		
4. Social Security (F.I.C.A.)	\$	583,641	583,641		
5. Health Insurance	\$	1,128,705	1,128,705		
6. Life Insurance (employees only)					
(not-owners and not-operators)	\$				
7. Pensions (Non-Discriminatory)	\$	87,060	87,060		
(not-owners and not-operators)					
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>)	\$				
See Attached Schedule					
b. Personal Retirement Plans, Pensions, and	\$				
Profit Sharing Plans for Owners and					
Operators (Discriminatory)*					
c. Bad Debts*	\$				
d. Accounting and Auditing	\$	28,080	28,080		
e. Legal (Services should be fully described on Page 7)	\$	568	568		
f. Insurance on Lives of Owners and	\$				
Operators (Specify)*					
g. Office Supplies	\$	28,003	28,003		
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$	31,649	31,649		
2. Cellular Phones	\$	4,747	4,747		
i. Appraisal (Specify purpose and	\$				
attach copy)*					
j. Corporation Business Taxes (franchise tax)	\$	6	6		
k. Other Taxes (Not related to property - See Page 22)					
1. Income*	\$				
2. Other (<i>Specify</i>)	\$				
See Attached Schedule	j				
3. Resident Day User Fee	\$	733,598	733,598		
Subtotal	\$	3,152,500	3,152,500		

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

(Carry Subtotals forward to next page)

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

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

Attachment Page 15

Schedule of Other Employee Benefits

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

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 Y	ear Ended	Page	of
Ludlowe Center for Health & Rehabilitation, LLC	adlowe Center for Health & Rehabilitation, LLC 2323			16	37
Item		Total	CCNH	RHNS	(Specify)
	ls Brought Forward.		3,152,500	Turio	(Specify)
Travel and Entertainment	S Diought 1 of war as	3,132,300	3,132,300		
Resident Travel and Entertainment	9	S			
Holiday Parties for Staff		4,169	4,169		
3. Gifts to Staff and Residents		10,330	10,330		
4. Employee Travel		3 2,257	2,257		
5. Education Expenses Related to Seminars and		1,009	1,009		
6. Automobile Expense (<i>not purchase or depre</i>		799	799		
7. Other (<i>Specify</i>)		8			
See Attached Schedule					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses	()	S			
2. Advertising Telephone Directory (all such e.		S			
3. Advertising Other (Specify)***	1 /	63,182	63,182		
See Attached Schedule					
4. Fund-Raising***	(S			
5. Medical Records		S			
6. Barber and Beauty Supplies (if this service is	s supplied	S			
directly and not by contract or fee for service	*)***				
7. Postage		4,045	4,045		
* 8. Dues and Membership Fees to Professional		10,787	10,787		
Associations (Specify)					
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Al	lowable Org.***	S			
9. Subscriptions		6,011	6,011		
10. Contributions***		675	675		
See Attached Schedule					
11. Services Provided by Contract (Specify and	Complete S	3			
Schedule C-2, Page 21 for each firm or indi	vidual)				
12. Administrative Management Services**		656,694	656,694		
13. Other (Specify)		255,153	255,153		
See Attached Schedule					
C-14 Total Administrative & General Expenditures		4,167,611	4,167,611		

^{*} Do not include Subscriptions, which should go in item 9.

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

54,837		
8,345		
63,182	\$ -	\$ -
	8,345	8,345

Schedule of Dues

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

Schedule of Contributions

Description	CC	NH	RH	NS	(Spec	ify)
Political Contributions	\$	675				
Total Contributions	\$	675	\$	-	\$	-

Schedule of Other Administrative and General

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

Schedule C-1 - Management Services*

Name of Facility Ludlowe Center for Health & Rehabilitation	License No.	Report for Year Ended	Page of
Ludlowe Center for Health & Rehabilitatio 2323 9/30/		9/30/2018	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
National Healthcare	656,694	See Attached	Page 16, line m12

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

Start Date: 10/1/2017		0101	0102	0103	0104	0105	0106	0107	0108	0109	0110	0112
End Date: 9/30/2018		Bloomfield	Bristol	Cambridge	Ludlowe	Maple View	Marlborough	Milford	New Milford	Regency	Riverside	Water's Edge
						Manor						
	Beds	90	132	160	144	120	90	120	95	130	345	15
	Bed %	1.78%	2.60%	3.16%	2.84%	2.37%	1.78%	2.37%	1.87%	2.56%	6.80%	2.96%
300001-0000-00-000-0	TROY Shared Cost	(1,943.94)	(2,742.10)	(3,324.01)	(2,991.65)	(2,493.45)	(1,943.94)	(2,493.45)	(1,973.65)	(2,700.62)	(7,167.87)	(3,116.89
391500-0000-00-000-0	Misc. Other Income-Nat. Mgmt	(1.81)	(2.65)	(3.21)	(2.89)	(2.41)	(1.81)	(2.41)	(1.91)	(2.61)	(6.92)	(3.01
400000-0000-00-000-0	Salary-National Healthcare Management	264,999.02	364,469.85	441,813.25	397,631.70	331,394.61	264,999.02	331,394.61	262,318.45	358,952.32	952,686.82	414,240.5
401000-0000-04-000-0 401100-0000-04-000-0	FICA-National Healthcare Management-Fiscal Oper -	17,230.93 122.65	23,620.40 176.14	28,632.84 213.50	25,769.50 192.18	21,476.78 160.15	17,230.93 122.65	21,476.78 160.15	17,000.17 126.74	23,262.74 173.47	61,741.11 460.40	26,845.7 200.1
401200-0000-04-000-0	FUI-National Healthcare Management-Fiscal Oper SUI-National Healthcare Management-Fiscal Oper	925.43	1,370.82	1,661.73	1,495.53	1,246.47	925.43	1,246.47	986.69	1,350.09	3,583.22	1,558.0
401201-0000-00-000-0	SUI - NY-National Healthcare Management	99.64	109.61	132.86	119.58	99.64	99.64	99.64	78.87	107.94	286.49	124.5
401250-0000-00-000-0	NY MTA Tax-Nat. Mgmt	513.04	687.23	833.06	749.74	624.88	513.04	624.88	494.61	676.82	1,796.39	781.0
401300-0000-04-000-0	Health Insurance-National Healthcare-Fiscal Op	23,804.70	32,374.53	39,244.43	35,320.56	29,437.89	23,804.70	29,437.89	23,300.86	31,884.16	84,625.87	36,798.2
401400-0000-04-000-0	Workers Compensation-National Health-Fiscal Op	(77.84)	168.85	204.88	184.32	153.83	(77.84)	153.83	121.79	166.50	441.80	192.2
401600-0000-04-000-0	Disability Expense-National Healthca-Fiscal Op	(2.29)	(2.52)	(3.05)	(2.75)	(2.29)	(2.29)	(2.29)	(1.81)	(2.48)	(6.58)	(2.86
401700-0000-04-000-0	Pension-National Healthcare Manageme-Fiscal Op-	3,611.35	5,295.00	6,418.82	5,776.89	4,815.09	3,611.35	4,815.09	3,811.31	5,215.02	13,841.42	6,018.9
401800-0000-04-000-0 402000-0000-04-000-0	Employee Benefits - Other-National H-Fiscal Op	765.51	962.82	1,166.99	1,050.39	875.37	765.51	875.37	692.88	948.16	2,516.49	1,094.2 1,844.6
410000-0000-04-000-0	Holiday Expense-National Healthcare -Fiscal Op Supplies-National Healthcare Managem-Fiscal Op	1,470.14 1,113.16	1,623.17 1,446.66	1,967.41 1,753.81	1,770.81 1,578.28	1,475.56 1,315.29	1,470.14 1,113.16	1,475.56 1,315.29	1,167.93 1,041.26	1,598.36 1,424.67	4,242.47 3,781.51	1,644.2
410000-0000-04-000-0	Supplies-National Healthcare Managem-Maintenan-	0.20	0.30	0.36	0.32	0.27	0.20	0.27	0.21	0.29	0.78	0.3
410000-0000-09-000-0	Supplies-National Healthcare Managem-Housekeep	18.93	26.69	32.38	29.13	24.28	18.93	24.28	19.20	26.30	69.81	30.3
411000-0000-04-000-0	Food-National Healthcare Management-Fiscal Ope	20.06	27.04	32.78	29.51	24.59	20.06	24.59	19.45	26.63	70.67	30.7
431000-0000-04-000-0	Consulting Fees-National Healthcare -Fiscal Op	3,349.05	4,263.06	5,167.60	4,650.98	3,876.11	3,349.05	3,876.11	3,068.01	4,198.32	11,143.22	4,845.3
432000-0000-03-000-0	Accounting Fees-National Healthcare -Administr	323.10	465.10	563.72	507.39	422.91	323.10	422.91	334.74	458.02	1,215.68	528.6
433000-0000-03-000-0	Legal Fees-National Healthcare Manag-Administr-	24,519.09	33,704.09	40,856.21	36,771.08	30,647.18	24,519.09	30,647.18	24,257.98	33,193.69	88,101.52	38,309.6
433100-0000-03-000-0 433300-0000-03-000-0	Legal Fees - Labor-National Healthca-Administr Legal Fees - Non-reimbursa-National -Administr	(20.11)	(29.49)	(35.75)	(32.18)	(26.82)	(20.11)	(26.82)	(21.23)	(29.05)	(77.09) 0.00	(33.52
440000-0000-03-000-0	Purch Services-National Healthcare M-Administr	8.110.46	10.634.36	12,890,41	11.601.74	9,669,40	8.110.46	9.669.40	7.653.29	10.473.00	27,796,95	12,086,9
440000-0000-08-000-0	Purch Services-National Healthcare M-Maintenan	3,689,99	4,657.05	5.645.05	5.080.76	4.234.32	3,689.99	4,234.32	3,351.62	4.586.36	12,172.96	5,293.0
440000-0000-09-000-0	Purch Services-National Healthcare M-Housekeep	550.95	707.55	857.74	771.99	643.33	550.95	643.33	509.19	696.80	1,849.61	804.2
440000-0000-12-000-0	Purch Services-National Healthcare Ma-Security	3.49	3.83	4.65	4.18	3.49	3.49	3.49	2.76	3.78	10.03	4.3
440001-0000-08-000-0	Ground Services-Nat. MgmtMaintenance	18.23	25.09	30.45	27.37	22.84	18.23	22.84	18.05	24.71	65.63	28.5
441000-0000-03-000-0	Computer Expense-National Healthcare-Administr	9,602.89	13,073.52	15,847.76	14,263.11	11,887.53	9,602.89	11,887.53	9,409.41	12,875.56	34,173.29	14,859.7
452000-0000-25-000-0	Equipment Rental-National Healthcare-Fiscal Op-	2,319.41	3,138.88	3,804.96	3,424.55	2,854.12	2,319.41	2,854.12	2,259.02	3,091.35	8,204.98	3,567.6
461000-0000-03-000-0 461100-0000-03-000-0	Telephone-National Healthcare Manage-Administr Telephone - Cell-National Healthcare-Administr	2,817.94 1,536.11	3,819.97 2,072.18	4,630.55 2,511.95	4,167.56 2,260.77	3,473.48 1,884.24	2,817.94 1,536.11	3,473.48 1,884.24	2,749.31 1,491.39	3,762.17 2,040.77	9,985.33 5,416.67	4,341.9 2,355.3
462000-0000-25-000-0	Electric-National Healthcare Manageme-Property -	1,837.33	2,467.33	2,911.95	2,691.80	2,243.49	1,837.33	2,243.49	1,775.81	2,429.96	6,449.47	2,804.4
463000-0000-25-000-0	Gas-National Healthcare Management-Property -	305.79	428.06	518.92	467.02	389.27	305.79	389.27	308.12	421.60	1,118.98	486.5
466000-0000-25-000-0	Water-National Healthcare Management-Property-	132.24	179.75	217.90	196.11	163.47	132.24	163.47	129.35	177.04	469.89	204.3
471000-0000-25-000-0	Rent-National Healthcare Management-Property	14,794.21	19,905.81	24,129.69	21,717.14	18,100.00	14,794.21	18,100.00	14,326.56	19,604.14	52,032.82	22,625.5
472000-0000-25-000-0	Personal Property Taxes-National Hea-Fiscal Op	820.78	1,099.95	1,333.33	1,199.88	1,000.03	820.78	1,000.03	791.68	1,083.24	2,875.08	1,250.0
473000-0000-25-000-0	Real Estate Taxes-National Healthcar-Fiscal Op	(716.91)	(780.76)	(946.34)	(851.77)	(709.74)	(716.91)	(709.74)	(561.77)	(768.82)	(2,040.66)	(887.27
484000-0000-04-000-0	Amort Exp - LHI-National Healthcare -Fiscal Op -	582.08	940.32	1,139.91	1,025.95	855.15	582.08	855.15	676.88	926.15	2,458.10	1,068.9
486000-0000-04-000-0 491000-0000-03-000-0	Dep Exp - Moveable Equip-National He-Fiscal Op Dues and Subscriptions-National Heal-Administr	8,998.22 392.70	12,011.33 526.60	14,559.99 638.32	13,104.26 574.53	10,921.61 478.78	8,998.22 392.70	10,921.61 478.78	8,644.68 379.01	11,829.25 518.58	31,396.88 1,376.35	13,652.3 598.5
500000-0000-03-000-0	Licenses and Permits-National Health-Administr -	123.38	176.67	214.25	192.80	160.69	123.38	160.69	127.18	174.03	461.97	200.8
501000-0000-03-000-0	Advertising Employment-National Heal-Administr	5,150.47	6,788.98	8,229.43	7,406.65	6,172.94	5,150.47	6,172.94	4,886.01	6,685.99	17,745.85	7,716.3
501100-0000-03-000-0	Advertising Promotional-National Hea-Administr	6,954.58	8,856.77	10,735.89	9,662.06	8,051.97	6,954.58	8,051.97	6,373.80	8,722.33	23,149.01	10,064.8
503000-0000-03-000-0	Interest-National Healthcare Managem-Administr	895.38	1,098.38	1,331.31	1,198.33	998.60	895.38	998.60	790.44	1,081.65	2,871.00	1,248.3
503600-0000-03-000-0	Bank Charges-Nat. MgmtAdministration	757.75	1,056.89	1,281.21	1,153.05	961.02	757.75	961.02	760.70	1,040.90	2,762.72	1,201.3
504000-0000-03-000-0 509000-0000-03-000-0	Postage-National Healthcare Manageme-Administr - Seminars-National Healthcare Managem-Administr -	939.48 592.62	1,285.69 822.89	1,558.48 997.58	1,402.60 897.78	1,168.99 748.24	939.48 592.62	1,168.99 748.24	925.33 592.26	1,266.22 810.47	3,360.57 2,151.03	1,461.3 935.3
510000-0000-03-000-0	Liability Insurance-National Healthc-Administr	1,518.24	2,077.00	2,517.78	2,266,01	1,888.66	1,518.24	1,888.66	1,494.90	2,045.59	5,429.23	2,360.8
511000-0000-03-000-0	Auto Insurance-National Healthcare M-Administr-	996.03	1,333.80	1,616.83	1,455.12	1,212.80	996.03	1,212.80	959.97	1,313.58	3,486.44	1,516.0
512000-0000-03-000-0	Umbrella Insurance-National Healthca-Administr-	(442,70)	(430.00)	(521.18)	(469.13)	(390.86)	(442.70)	(390.86)	(309.32)	(423.38)	(1,123.82)	(488.58
513000-0000-03-000-0	Crime Insurance-National Healthcare -Administr -	947.46	1,166.02	1,413.38	1,272.10	1,060.18	947.46	1,060.18	839.13	1,148.33	3,047.81	1,325.2
517000-0000-03-000-0	Wor`kmans Comp Insurance-National	278.49	306.35	371.32	334.21	278.49	278.49	278.49	220.42	301.67	800.70	348.1
520000-0000-03-000-0	Auto Expense-National Healthcare Man-Administr	530.80	907.18	1,099.76	989.67	825.02	530.80	825.02	653.07	893.56	2,371.43	1,031.2
520100-0000-03-000-0	Auto Lease Expense-National Healthca-Administr-	2,720.79	3,695.41	4,479.70	4,031.69	3,360.32	2,720.79	3,360.32	2,659.89	3,639.77	9,659.84	4,200.4
521000-0000-03-000-0	Travel Expense-National Healthcare M-Administr-	5,832.23	7,907.91	9,585.93	8,627.39	7,190.06	5,832.23	7,190.06	5,691.44	7,788.04	20,670.14	8,987.5
522000-0000-03-000-0 541000-0000-03-000-0	Hotel Expense-National Healthcare Ma-Administr Misc. Expense-Nat. MgmtAdministration	4,712.59 777.96	6,429.75 1,039.12	7,794.21 1,259.58	7,014.86 1,133.63	5,846.35 944.89	4,712.59 777.96	5,846.35 944.89	4,627.67 747.81	6,332.36 1,023.30	16,806.94 2,716.08	7,307.9 1,181.0
541000-0000-03-000-0 541000-0000-31-000-0	Misc. Expense-Nat. MgmtAdministration Misc. Expense-National Healthcare Ma-Misc. Exp	1,780.05	2,037.60	1,259.58 2,469.82	1,133.63 2,223.01	1,852.43	1,780.05	1,852.43	1,466.23	2,006.59	2,/16.08 5,325.83	1,181.0 2,315.6
541001-0000-31-000-0	Political Contributions-Nat. MgmtAdministrat-	1,780.05	130.85	158.60	142.75	1,652.45	1,760.05	1,052.45	94.15	128.85	342.00	2,315.0
542000-0000-31-000-0	Corporate Tax - State-National Healt-Misc. Exp	609.38	928.50	1,125.59	1,013.04	844.18	609.38	844.18	668.29	914.48	2,426.93	1,055.1
544000-0000-25-000-0	Sales Tax - ConnNational Healthcar-Fiscal Op		5,023.32	6,089.14	5,480.29				3,615.61	4,947.70	13,129.66	5,708.4
310000-0000-00-000-0	Prior period shared costs	(1,333.06)	3,216.77	1,187.26	(2,621.81)	-1333.06	-3916.66	-3745.07	2,314.18	(2,118.67)		(400.50
310000-0000-00-000-0 Variance	Prior period shared consulting	5,907.08	2,927.70	7,876.09	9,326.34	5907.08	8490.68	7772.04	2,460.43	8,651.34		7,383.7
		196.34	215.98	261.79	235.63	196.34	196.34	196.34	155.41	212.68	564.51	245.4

TOTAL EXPENSES

	437,200.21	601,924.95	731,270.49	656,693.44	541,725.02	437,200.21	541,177.97	433,571.91	593,291.76	1,557,315.44	684,131.78
Page 16 M12	437,200	601,926	731,271.00	656,694	541,725	437,199	541,178	433,572	593,291.00	1,557,315	684,132
Variance	0	(1)	(1)	(1)	0	1	(0)	(0)	1	0	(0)

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

N.T.	CE 'II'			Tage 3)	D (C X/	Г 1 1	T D	C
Name of Facility				No.	Report for Y		Page	of
Lud	lowe Center for Health & Rehabilitation, LLC			2323	9/30/2018	1	18	37
	Item			Total	CCNH	RHNS	(S	pecify)
2.	Dietary		- 1					
	a. In-House Preparation & Service							
	1. Raw Food		\$	379,932	379,932			
	2. Non-Food Supplies		\$	43,955	43,955			
	3. Other (<i>Specify</i>)		\$					
			1					
	b. Purchased Services (by contract other		\$					
	than through Management Services)		Ť					
	(Complete Schedule C-2 att. Page 21)		- 1					
	c. Other (Specify)		\$					
	(1 00)							
			- 1					
2D.	Total Dietary Expenditures $(2a + b + c + d)$		\$	423,887	423,887			
	-							
2F.	Dietary Questionnaire			Total	CCNH	RHNS	(S	pecify)
G.	Resident Meals: Total no. of meals served per	day:*						
H.	Is cost of employee meals included in 2E?	O Yes		•	No			
I.	Did you receive revenue from employees?	O Yes		•	No	If yes, specify amt.		
J.	Where is the revenue received reported in the	Cost Rep	ort?	P (Page/Line	Item)			
	Is cost of meals provided to persons other					IC:C-		
K.	than employees or residents (i.e., Board	O Yes		•	No	If yes, specify		
	Members, Guests) included in 2E?					cost.		
т	1	O W.		0	NT.	If yes, specify		
L.	Is any revenue collected from these people?	O Yes		•	No	amt.		
M.	Where is the revenue received reported in the	Cost Rep	ort?	P (Page/Line	Item)			
	Is cost of food (other than meals, e.g.,							
N.	snacks at monthly staff meetings, board	O Yes		•	No	If yes, specify		
IN.	meetings) provided to employees included			•	110	cost.		
	in 2E?							
	Is any rayanya callegted from ampleys 9	O V25		-	No	If yes, specify		
O.	Is any revenue collected from employees?	O Yes		•	No	amt.		
P.	Where is the revenue received reported in the	Cost Ren	ort?	P (Page/Line	Item)			
		- 55. 1. 0 p	J	(- ugs, 2me				

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

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

Name of Facility Ludlowe Center for Health & Rehabilitation, LLC			No. 2323	Report for Y 9/30/2018		Page 19	of 37
Lua	lowe Center for Health & Renabilitation, LLC		2323	9/30/2018		19	31
	Item		Total	CCNH	RHNS	(S ₁	pecify)
3.	Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies,	Lbs.					
	gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	2,424	2,424			
	2. Employee items including uniforms, gowns, etc. washed, ironed and/or	Lbs.					
	processed.***	Amt. \$					
	3. Personal clothing of residents	Lbs.					
	washed, ironed, and/or processed.***	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)	\$	153,164	153,164			-
	c. Other (Specify)	\$	58,660	58,660			
	Diapers \$58,557; Supplies \$103						
3D.	Total Laundry Expenditures (3a + b + c)	\$	214,248	214,248			
3F. G.	Laundry Questionnaire Is cost of employee laundry included in 3E?	O Yes	•	No	If yes, specify cost.		
Н.	Did you receive revenue from employees?	O Yes	•	No	If yes, specify amt.		
I.	Where is the revenue received reported in the Co.	st Report?		(Page/Line	Item)		
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	O Yes	•	No	If yes, specify cost.		
K.	Did you receive revenue from these people?	O Yes	•	No	If yes, specify amt.		
L.	Where is the revenue received reported in the Co	st Report?		(Page/Line	Item)		

^{*} Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4. All allocations should add to total recorded in 3E.

^{***} Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		Repo	ort for Year E	nded	Page	of
Ludlowe Center for Health & Rehabilitation, LI	2323	1	9/30/2018		20	37
Item	ı		Total	CCNH	RHNS	(Specify)
4. Housekeeping						
a. In-House Care	by Personnel					
1. Supplies - Cleaning (<i>Mops</i> ,	Amt.	\$	39,890	39,890		
pails, brooms, etc.)						
b. Purchased Services (by contract other	Sq. Ft. Serviced					
than through Management Services)	by Personnel					
(Complete Schedule C-2 att.	Amt.	\$	2,510	2,510		
Page 21)						
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a +	b + c)	\$	42,400	42,400		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy						
2. Purchased from		\$	812,323	812,323		
b. Medicine Cabinet Drugs		\$	25,262	25,262		
c. Medical and Therapeutic Supplies		\$	187,283	187,283		
d. Ambulance/Limousine***		\$	3,161	3,161		
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$	35,589	35,589		
f. X-rays and Related Radiological		\$	59,593	59,593		
Procedures***						
g. Dental (Not dentists who should be inc.	luded under	\$				
salaries or fees)						
h. Laboratory***		\$	133,916	133,916		
i. Recreation			31,202	31,202		
j. Direct Management Services*						
k. Indirect Management Services*						
l. Other (Specify)****		\$ \$	57,792	57,792		
See Attached Schedule				,		
5M. Total Resident Care Expenditures (5a - 5	jj)	\$	1,346,121	1,346,121		

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

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

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

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

Schedule of Other Resident Care

Description	(CCNH	RH	NS	(Spec	cify)
Purchased Services - Nursing Administration	\$	3,180				
IV Supplies - Rehabilitation Therapy and Ancillary	\$	21,531				
Equipment Rental - Nursing	\$	9,547				
Equipment Rental - Rehabilitation Therapy and Ancillary	\$	10,160				
Purchased Services - Nursing	\$	1,420				
Equipment Rental - Respiratory	\$	11,954				
Total Other Resident Care	\$	57,792	\$	-	\$	-

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

Name of Facility				License No.	Report for Year Ende	d						
Ludlowe Center for Health &	Rehabilitation, LLC			2323	9/30/2018			l Cost/Page Ref.***	21	37		
		Related ** Operators					Total Cost	/Page Ref.**	* T			
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Рσ	Line		
Unitex Textile Rental/Med Apparel	Parkway, Mt. Vernon, NY 10550	0	•	1	Laundry/Linen	112,308		1 7/		3b		
Med Apparel	Parkway, Mt. Vernon, NY 10550 1370 Coney Island Ave,	0	•		Laundry/Linen	31,403			19	3b		
ADM Enviornmental Group, LLC	Brooklyn, NY 11230 PO Box 329, Milford,	0	•		Trash Removal	37,136			22	6f		
Milford Quality Landscaping	CT 06460 PO Box 320295	0	•		Landscaping	18,153			22	6f		
Connecticut Landscapes, LLC	Fairfield, CT 06825 4735 36th Street, Long	0	•		Landscaping	15,577			22	6f		
Kone, Inc.	Island City, NY 11101 110 Mattatuck Hts.	0	•		Elevator Maintenance	16,202				6a		
M.J. Daily & Sons TPC Associates	Waterbury CT 06705 261 Pepe's Farms Milford, CT 06460	0	••		HVAC Fire Prevention	29,226 13,558				6a 6a		
ADP	Philadelphia, PA 19170-0372	0	0		Payroll Processing	17,060				M13		
Integrated Health Stystems	PO Box 23072 Overland Park, KS 66283	0	•		Computer Maintenance Systems	15,557			16	M13		
Smartlinx	333 Thornall St. 4th Floor Edison, NJ 08837	0	•		Time & Attendence	11,961			16	M13		
		0	•									
		0	••									

^{*} 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 Ye	ear Ended		Page	of
Ludlowe Center for Health & Rehabilitation, L 2323	9/30/2018			22	37
Item	Total	CCNH	RHNS	(Spe	ecify)
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$ 167,241	167,241			
b. Heat	\$ 46,146	46,146			
c. Light & Power	\$ 182,603	182,603			
d. Water	\$ 18,518	18,518			
e. Equipment Lease (Provide detail on page 6)	\$ 43,065	43,065			
f. Other (itemize)	\$ 79,627	79,627			
See Attached Schedule					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 537,200	537,200			
7. Depreciation (complete schedule page 23*)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$				
c. Non-Movable Equipment	\$				
d. Movable Equipment	\$ 132,789	132,789			
*7e. <i>Total Depreciation Costs</i> $(7a + b + c + d)$	\$ 132,789	132,789			
8. Amortization (Complete att. Schedule Page 24*)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$ 16,042	16,042			
d. Other (<i>Specify</i>)	\$				
*8e. <i>Total Amortization Costs</i> (8a + b + c + d)	\$ 16,042	16,042			
9. Rental payments on leased real property less					
real estate taxes included in item 10b	\$ 2,448,908	2,448,908			
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$ 188,999	188,999			
c. Personal property taxes	\$ 20,003	20,003			
11. <i>Total Property Expenses</i> (7e + 8e + 9 + 10)	\$ 2,806,741	2,806,741			

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

Schedule of Other Repairs and Maintenance

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

Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2006

Depreciation Schedule

						tation Sc	iicuuic	Т -			1	
Name of Facility					License No.	_		Report for Year E	nded		Page	of
Ludlowe Center for Health & Rehabilitation,	LLC				232	23		9/30/2018			23	37
								Accumulated				
					Historical Cost	Less		Depreciation to	Method of			
					Exclusive of	Salvage	Cost to Be	Beginning of Year's		Useful	Depreciation	
Property Item					Land	Value	Depreciated	Operations	Depreciation	Life	for This Year	Totals
A. Land Improvements												
Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attac	ch sched	lule)										
A-4. Subtotal												
B. Building and Building Improvements												
 Acquired prior to this report period 					12,745,226		12,745,226	2,867,676	SL	Various	637,262	
2. Disposals (attach schedule)						*Equity Purp						
3. Acquired during this report period (attac	h sched	lule)										
B-4. Subtotal												637,262
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attac	ch sched	lule)										
C-4. Subtotal												
	Is a m	ileage										
		ook						Accumulated				
			Date of A	canisition	Historical Cost	Less		Depreciation to	Method of			
	mama	difficu.	Date of 71	equisition	Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
	Yes	No	Month	Year	Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
D. Movable Equipment	103	110	William	1 cai	Land	Value	Depreciated	Tear's Operations	Depreciation	Liic	101 This Tear	Totals
Motor Vehicles (Specify name, model												
and year of each vehicle)												
a.												
b.												
c.			1									
d.												
2. Movable Equipment												
a. Acquired prior to this report period					1,622,659		1,622,659	911,324	SL	5-20 years	131,789	
b. Disposals (attach schedule)					, , , , , ,		, , , , , , , , , , , ,	,-		,	,	
c. Acquired during this report period												
(attach schedule)					18,455		18,455		SL	5-20 years	1,000	
D-3. Subtotal					13,700		,				-,	132,789
E. Total Depreciation												770,051
L. Tom Deprecimion												770,031

Schedule of Land Improvements Acquired during this report period

	inprovements required during this report period		Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
Total additions for I	Land Improvements	\$ -		\$ -
	Land Improvements	\$ -		5 -
Deletions:				
Total deletions for I	and Improvements	\$ -		\$ -
I otal ucictions for 1	and improvements	<u>-</u>		φ -

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:	•			•	Ī
					4
					4
To a lattice of Date	III. X	Φ.		Φ.	*
Total additions for Bui	Iding Improvements	\$ -		\$ -	_ ^
Deletions:					1
					4
					4.
Total deletions for Buil	lding Improvements	\$ -		\$ -	*:

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:	-			
Total additions for No	on-Movable Equipment	\$ -		\$ -
Deletions:				
Total deletions for No	on-Movable Equipment	\$ -		\$ -

^{*}Ties to Page 23, Line C3
**Ties to Page 23, Line C2

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

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

^{*}Ties to Page 23, Line D2c **Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

^{*}Ties to Page 24, Line C3
**Ties to Page 24, Line C2

Annual Report of Long-Term Care Facility

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Amortization Schedule*

Name	of Facility			License No.		Report for Yea	r Ended		Page	of
Ludlo	we Center for Health & Rehabilitation, L	LC		232	23	9/30/2018			24	37
						Accumulated				
		Date	e of			Amort. to				
		Acqui	sition			Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing	Rate	Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
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			Various	333,011	270,506	SL	10	15,234	
	2. Disposals (attach schedule)									
	3. Acquired during this report period									
	(attach schedule)			Various	32,386		SL	10-15	808	
C-4.	Subtotal									16,042
D.	Total Amortization									16,042

^{*} Straight-line method must be 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.

^{**} Specify which of the following bases were used:

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

Name of Facility License No Ludlowe Center for Health & Rehabilit 23		Report for Year End 9/30/2018	ded		Page of 25 37
	23	9/30/2018			23 31
11. Property Questionnaire					
Part A Is the property either owned by the Facility	•	Yes	0	No	If "Yes," complete Part B.
or leased from a Related Party?*	O	1 03	O	110	If "No," complete Part C.
*If any owner or operator of this facility is related business association to any person or organization frelated party transaction.					
Description		Total			
Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase	e	08/15/06			
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		144			
6. Square Footage					
7. Acquisition Cost					
a. Land		1,494,290			
b. Building		8,025,406	2 126	2 126	44.36
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing	`	T' 1			
a. Type of Financing (e.g., fixed, variable	e)	Fixed			
b. Date Mortgage Obtained		05/30/18			
c. Interest Rate for the Cost Year		40			
d. Term of Mortgage (number of years)		17 260 700			
e. Amount of Principal Borrowedf. Principal balance outstanding as of 9/3	20/19	17,369,700 17,311,501			
	30/16	17,511,501			
Complete if Mortgage was Refinanced During Current Cost Year					
TD CTD: : / C' 1 :11	2)	Fixed			
g. Type of Financing (e.g., fixed, variable h. Date of Refinancing	()	05/30/18			
i. New Interest Rate		3.92%			
j. Term of Mortgage (number of years)		35			
k. Amount of Principal Borrowed		17,369,700			
Principal Outstanding on Note Paid-O)ff	16,965,059			
Part C - Arms-Length Leases for Real			7		
Name and Address of Lessor		perty Leased		Term of Lease	Annual Amount of Lease
Trume and Fragress of Lesson	110	Serry Leased	Dute of Lease	Term or Lease	7 Hindai 7 Hindait 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 Ye	ear Ended		Page of
Ludlowe Center for Health & Rehabili 2323		9/30/2018			26 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest					
A. Building, Land Improvement & Non-Movable Equipment					
1. First Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
2. Second Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
3. Third Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
4. Fourth Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
B. CHEFA Loan Information					
1. Original Loan Amount	\$				
2. Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$				
		(Car	rv Subtotals t	forward to m	pert nage)

(Carry Subtotals forward to next page)

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

Name of Facility License N	Io		Report for Ye	ear Ended		Page	of
	Item Subtotals Brought Movable Equipment 1. Automotive Equipment A. Item Rate A Of Lender 2. Other (Specify)					27	37
Eddiowe Center for Fredrik & Rendoj 25	23		9/30/2018			21	31
Item			Total	CCNH	RHNS	(Spec	ifv)
	totals Bro	ught Forward:	Total	CCIVII	Idii	(Брес	,11y <i>)</i>
	totals Bro	agni i oi wara.					
		\$					
	Rate	Amount					
Lender							
Address of Lender							
2. Other (<i>Specify</i>)		\$					
A. Item	Rate	Amount					
Lender							
Address of Lender							
B. Item	Rate	Amount					
Lender							
Address of Lender							
10 G 2 T 114 11 T 1 1 1 1							
12. C. 3. Total Movable Equipment Intere	st	Ф					
Expense (C1 + 2)		\$		5.052			
12. D. Other Interest Expense (Specify)	02 ((\$	5,273	5,273			
Administration \$1,605; Computer I	.oan \$3,66	8					
13. Total All Interest Expense (12B7 + 120	$72 \pm 12D$	\$	5 272	5 272			
14. Insurance	JJ 14 D)	3	5,273	5,273		+	
a. Insurance on Property (buildings on	lv)	\$	63,555	63,555			
b. Insurance on Automobiles	Ly <i>)</i>	\$		03,333			
c. Insurance other than Property (as spe	ecified abo						
1. Umbrella (<i>Blanket Coverage</i>)	connect and	\$	70,720	70,720			
2. Fire and Extended Coverage		\$		70,720			
3. Other (<i>Specify</i>)		\$		2,412			
Crime Insurance		Ψ	2,112	2,112			
14d. Total Insurance Expenditures (14a + b	(c) + c)	\$	136,687	136,687			
15. Total All Expenditures (A-13 thru C-1-		\$		19,371,777			

D. Adjustments to Statement of Expenditures

	of Fa	•	for Health & Rehabilitation, LLC	Lic	cense No. 2323	Report for Yea 9/30/2018	r Ended	Page 28	of 37
Duare	<i>,,,,</i>	CIIICI .	Tearin & Rendomation, ELC		Total	7/30/2010		20	37
Item	Page	I ine			Amount of				
No.	No.	No.	Item Description		Decrease	CCNH	RHNS	(Sno	oifu)
			es and Wages		Decrease	CCNH	KIIINS	(Spe	cify)
	10-5	atari	Outpatient Service Costs	¢					
2.	10	121/	Salaries not related to Resident Care	\$ \$	40,870	40.970			
3.	10	1 Z IVI	Occupational Therapy	\$	40,870	40,870			
4.			Other - See attached Schedule	\$					
	12 1	Du a C a a		Ф					_
			Resident Care Physicians **	Φ	0.172	0.172			
5. 6.	13			\$	8,173	8,173			
7.	13	10a	Occupational Therapy	\$	754,400	754,400			
	. 15 0	1/	Other - See attached Schedule	\$	97,075	97,075			
	s 13 a	10 -	Administrative and General	Φ					
8.			Discriminatory Benefits	\$					
9.			Bad Debts	\$					
10.			Accounting	\$	7.50				
10a.			Legal	\$	568	568			
11.			Telephone	\$					
12.	15	1h2	Cellular Telephone	\$	4,387	4,387			
13.			Life insurance premiums on the life						
			of Owners, Partners, Operators	\$					
14.			Gifts, flowers and coffee shops	\$					
15.			Education expenditures to colleges or						
			universities for tuition and related costs						
			for owners and employees	\$					
16.			Travel for purposes of attending						
			conferences or seminars outside the						
			continental U.S. Other out-of-state						
			travel in excess of one representative	\$					
17.		L6	Automobile Expense (e.g. personal use)	\$	799	799			
18.		m3	Unallowable Advertising *	\$	63,182	63,182			
19.			Income Tax / Corporate Business Tax	\$	6	6			
20.			Fund Raising / Contributions	\$	675	675			
21.	16 / 1	m12,	Unallowable Management Fees	\$	292,111	292,111			
22.			Barber and Beauty	\$					
23.			Other - See attached Schedule	\$	238,145	238,145			
Page	18 - I	Dietar _.	y Expenditures						
24.			Meals to employees, guests and others						
			who are not residents	\$					
Page	19 - I	aund	ry Expenditures						
25.			Laundry services to employees, guests						
			and others who are not residents	\$					
Page	20 - I	Touse	keeping Expenditures						
26.			Housekeeping services to employees, guests						
- '			and others who are not residents	\$					
			Subtotal (Items 1 - 26)		1,500,392	1,500,392			

^{*} All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Othe	r Salaries A	djustment	\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

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

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

Name	e of Fa	acility	D. Aujustments to Statemen		ense No.	Report for Y		Page	of
		-	for Health & Rehabilitation, LLC	Lic	2323	9/30/2018	cai Enaca	29	37
Lucio	JWC C		To Hearth & Renadmation, LLC	1	Total	7/30/2016		27	37
Itam	Page	Lina			Amount of				
	No.		Item Description		Decrease	CCNH	RHNS	(Sn	ecify)
NO.	INO.	NO.	Subtotals Brought Forward	\$	1,500,392	1,500,392	KIINS	(Spt	city)
Daga	20 I	Pasida	nt Care Supplies***	Φ	1,300,392	1,300,392			
27.			Prescription Drugs	\$	812,323	812,323			
28.	20		Ambulance/Limousine	\$	3,161	3,161			
29.		5f		\$					
			X-rays, etc		59,593	59,593			
30.		5h	Laboratory	\$	133,916	133,916			
31.		5c	Medical Supplies	\$	14,244	14,244			
32.	20	5e2	Oxygen (non emergency)	\$	35,589	35,589			
33.			Occupational Therapy	\$	-2.54	50.5 44			
34.		<u> </u>	Other - See Attached Schedule	\$	73,561	73,561			
	22 - N	Mainte	enance and Property	_					
35.			Excess Movable Equipment Depreciation						
			See Attached Schedule	\$	9,612	9,612			
36.			Depreciation on Unallowable						
			Motor Vehicles	\$					
37.			Unallowable Property and Real						
			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$					
Page	27 - I	nsura	nce						
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
Othe	r - Mis	scella	neous						
42.			Other - Indirect	\$					
43.			Interest Income on Account Rec.	\$					
44.			Other - Miscellaneous Administrative	\$					
45.			Management Fees Direct	\$					
46.			Management Fees Indirect	\$					
47.			Other - Direct	\$	5,738	5,738			
Not I	For Pr	ofit P	roviders Only						
48.			Building/Non Movable Eq. Depreciation	一					
			Unallowable Building Interest -	I					
			See Attached Schedule	\$					
49.	Total	Amoi	unt of Decrease (Items 1 - 48)	\$	2,648,129	2,648,129			

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

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	C	CNH	RHNS	(Specify)
22	7d	Disallowed TV & Mattress Depreciation	\$	9,612		
Total Exces	s Movable	Equipment Depreciation	\$	9,612	\$ -	\$ -

Schedule of Other Property Adjustments

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

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

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unall	lowable Bui	lding Interest	\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility License No. Ludlowe Center for Health & Rehabilitati 2323		Report for Year Ended 9/30/2018			
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue				1 3/	
1. a. Medicaid Residents (CT only)	13,254,165	13,254,165			
· · · · · · · · · · · · · · · · · · ·	\$ (6,040,430)	(6,040,430)			
	\$	(0,010,100)			
	\$				
	8,069,415	8,069,415			
	1,178,862	1,178,862			
	4,352,976	4,352,976			
	(1,033,445)	(1,033,445)			
II. Other Resident Revenue	(1,055,115)	(1,033,113)			
	646,598	646,598			
		(617,657)			
	85,202	85,202			
	(85,202)	(85,202)			
	5,607	5,607			
	(5,607)	(5,607)			
	5				
^^	\$				
	1,509,614	1,509,614			
	(1,412,970)				
	55,770	55,770			
	(54,667)	(54,667)			
	224,604	224,604			
	(176,591)	(176,591)			
	3,224	3,224			
	(3,130)	(3,130)			
	1,606,763	1,606,763			
• • • • • • • • • • • • • • • • • • • •	(1,543,578)	(1,543,578)			
	62,662	62,662			
	(61,646)	(61,646)			
	16,067	16,067			
	\$				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 20,036,606	20,036,606			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	4,373	4,373			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	1,217	1,217			
	\$				
	\$				
	(13,083)	(13,083)			
	(7,493)	(7,493)			
	ħ.				
7 A Toma The Revenue (III · 1)	20,029,113	20,029,113			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCN	H	RHNS	(Specify))
30, line II6a	Medicare Part A Contra Other	\$ (206	5,569)			
30, line II6a	Medicare Part A IV Therapy	\$ 59	9,925			
30, line II6a	Medicare Part A Laboratory	\$ 106	5,220			
30, line II6a	Medicare Part A X-Ray	\$ 40),425			
30, line II6a	Medicare Part A Settlement	\$ 5	5,271			
30, line II6a	Medicare Part B Flu / Pneumonia	\$ 5	5,883			
30, line II6a	Medicare Part B Prior Period	\$ (2	2,380)			
30, line II6a	Mgd Medicare Contra Other	\$ (77	7,353)			
30, line II6a	Mgd Medicare IV Therapy	\$ 23	3,653			
30, line II6a	Mgd Medicare Laboratory	\$ 35	5,133			
30, line II6a	Mgd Medicare X-Ray	\$ 18	3,567			
30, line II6a	Mgd Medicare Flue / Pneumonia	\$ 7	7,292			
Total Other	Resident Revenue - Medicare	\$ 16	5,067	\$ -	\$ -	

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
30, line IV5	Interest Income		\$ 1,21	7	
Total Interes	t Income		\$ 1,21	7 \$ -	\$ -

Schedule of Other Revenue

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

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Ludlowe Center for Health & Rel	nabilitat 2323	9/30/2018	31	37
	Account		A	mount
Assets				
A. Current Assets				
1. Cash (on hand and in b	anks)		\$	1,423,738
2. Resident Accounts Rec	eivable (Less Allowance	for Bad Debts)	\$	1,499,363
3. Other Accounts Receiv	able (Excluding Owners	or Related Parties)	\$	
4 Inventories			\$	16,191
5. Prepaid Expenses			\$	189,519
a. Prepaid Managemen	t Assets	46,673		
b. Prepaid General Inst		72,791		
c. Prepaid Workers Co	mpensation	27,640		
d. See Schedule	•	42,415		
6. Interest Receivable		·	\$	
7. Medicare Final Settlem	ent Receivable		\$	
8. Other Current Assets (<i>i</i>	temize)		\$	410,444
Patient Funds	,	34,571		
Due from Realty Due from Related Party		46,056 318,439		
See Schedule		11,378	_	
A-9. Total Current Assets (Line	es A1 thru 8)	7	\$	3,539,255
B. Fixed Assets			,	
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
2. 2010 111910 (0110110)	Accum. Deprecia	ntion Net		
3. Buildings	*Historical Cost		\$	
	Accum. Deprecia	ntion Net		
4. Leasehold Improvemen	<u>*</u>	365,397	\$	78,849
Zeosenero impreventa	Accum. Deprecia			, 0,0 19
5. Non-Movable Equipme	<u> </u>	200,0 10 1100	\$	
ov Tven tite vaete Equipme	Accum. Deprecia	ntion Net		
6. Movable Equipment	*Historical Cost	1,641,114	\$	597,001
o. Wo vaore Equipment	Accum. Deprecia		T T	257,001
7. Motor Vehicles	*Historical Cost	1,011,113 1100	\$	
, indicat venicles	Accum. Deprecia	ntion Net	4	
8. Minor Equipment-Not			\$	
	-			
9. Other Fixed Assets (<i>ite</i>	mize)		\$	
See Schedule	D1.1. (°)			
B-10. Total Fixed Assets (Li	nes B1 thru 9)		\$	675,850

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

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G. Balance Sheet (cont'd)

Name of Facility	License No.	nse No. Report for Year Ended		Pa	ige of
Ludlowe Center for Health & Rehabil	lita 2323	9/30/2018		32	2 37
	Account	Account			Amount
		Total Broug	ht Forward:	\$	4,215,105
C. Leasehold or like property recor	rded for Equity Purposes				
1. Land			:	\$	
2. Land Improvements	*Historical Cost				
	Accum. Depreciation	1	Net	\$	
3. Buildings	*Historical Cost	12,745,226			
	Accum. Depreciation	3,504,938	Net	\$	9,240,288
4. Non-Movable Equipment	*Historical Cost				
	Accum. Depreciation	1	Net	\$	
5. Movable Equipment	*Historical Cost				
	Accum. Depreciation	1	Net	\$	
6. Motor Vehicles	*Historical Cost				
	Accum. Depreciation	1	Net	\$	
7. Minor Equipment-Not Depr	eciable			\$	
C-8 Total Leasehold or Like Prope	erties (C1 thru 7)			\$	9,240,288
D. Investment and Other Assets					
1. Deferred Deposits				\$	
2. Escrow Deposits				\$	
3. Organization Expense	*Historical Cost		_		
	Accum. Depreciation	1		\$	
4. Goodwill (Purchased Only)				\$	
5. Investments Related to Resi	dent Care (itemize)		:	\$	
		•			
6. Loans to Owners or Related	l Parties (itemize)			\$	
Name and Address	Amount	Loan D	ate		
			- 1		
			- 1		
			- 1		
7.04.4.4(::::)				Φ.	24.061
7. Other Assets (itemize)		24.061		\$	24,861
Net Deferred Tax Asset 24,861					
See Schedule	Annata (I in a D1 41 - 7)			Φ.	24.071
D-8. <i>Total Investments and Other A</i> D-9. <i>Total All Assets</i> (Lines A9 + B	,			\$	24,861
D-9. Ioun An Assets (Lines A9 + B	\$	13,480,254			

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

Total Other Current Liabilities (Itemize)

	451	Description	
	A5d A5d	Prepaid Expense Other Prepaid Personal Property Taxes	\$ 26,7 \$ 5,0
	A5d	Tax Receivable	\$ 10,6
otal Duan	oid Evno		\$ 42.4
otai Prep	aid Expe	ises	\$ 42,4
chedule o	f Other C	urrent Assets (itemized) Page 31 Line A8	
age Ref	Line Re	Due from Medicaid	\$ 11,3
31	Ло	Due nom wediend	5 11,5
otal Othe	r Curren	Assets (Itemize)	\$ 11,3
otai Otiic	Curren	ASSCO (ICCIDE)	9 11,5
chedule o	f Other F	ixed Assets (Itemize) Page 31 Line B9	
age Ref	Line Re	Description	
otal Othe	r Other F	ixed Assets (Itemize)	s -
chedule o	f Other A	ssets Page 32 Line D7	
age Ref	Line Re	Description	
otal Othe	r Assets		\$ -
chedule o	f Notes P	yable (Itemize) Page 33 Line A2	
age Ref	Line Re	Description	
otal Note	s Payable		\$ -
chedule o	f Other C	urrent Liabilities (Itemize) Page 33 Line A12	
age Ref	Line Re	Description	
age Rei	Line ice	Description	
otal Othe	r Curren	Liabilities (Itemize)	\$ -
chedule o	f Other L	ong-Term Liabilities (itemize) Page 34 Line B4	
age Ref	Line Re	Description	

G. Balance Sheet (cont'd)

Name of Fac	Name of Facility		License No. Report for Year Ended		I	Page	of	
Ludlowe Cer	Ludlowe Center for Health & Rehabilitation, L		2323	2323 9/30/2018			33	37
		,	Account				Amou	ınt
Liabilities								
A.	Cu	rrent Liabilities						
	1.	Trade Accounts Payable				\$		474,964
	2.	Notes Payable (itemize)				\$		
		0 01 11						
	2	See Schedule		(::)		<u></u>		
	3.	Loans Payable for Equipme			1	\$		
		Name of Lender	Purpose	Amount	Date Due			
	4.	Accrued Payroll (Exclusive	of Owners and/or Sto	ockholders only)		\$		504,916
	5.	Accrued Payroll (Owners a	nd/or Stockholders o	nly)		\$		
	6.	Accrued Payroll Taxes Pay	able			\$		
	7.	Medicare Final Settlement	Payable			\$		
	8.	Medicare Current Financing	g Payable			\$		
	9.	Mortgage Payable (Current	t Portion)			\$		
		Interest Payable (Exclusive	of Owner and/or Rel	ated Parties)		\$		
		Accrued Income Taxes*				\$		
	12.	Other Current Liabilities (ii	temize)			\$		893,616
		Accrued Expenses	22,79	5 Accrued Workers Comp	e: 65,294			
		Accrued Revenue Assessment	195,65	4 Patient Personal Funds	34,571			
		Accrued Accounting Fees		0 Due to Related Party - S	h 464,204			
1 10	T .	Accrued Pension Expense		8 See Schedule		Φ		1.072.407
A-13	. 10	tal Current Liabilities (Line	es A1 thru 12)			\$		1,873,496

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

Annual Report of Long-Term Care Facility

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G. Balance Sheet (cont'd)

Name of Facility				Page	OI
Ludlowe Center for Health & Rehabilitation,	2323	9/30/2018		34	37
	Account			Amo	ount
		Total Broug	ht Forward:		1,873,496
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (itemize)		\$		
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable			\$		
3. Loans from Owners or Rela	ted Parties (itemize)		\$		
Name and Address of Lender	Amount	Loan D	ate		
			_		
			_		
			_		
			_		
			_		
			_		
			_		
			_		
			_		
4 Od T T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(:4:)		Φ.		117.050
4. Other Long-Term Liabilities		117.050	\$	_	117,059
Due to Related Party - Long	1 erm	117,059			
9 91 11					
See Schedule	. D14 4		Φ.		117.050
B-5. Total Long-Term Liabilities (I			\$		117,059
C. Total All Liabilities (Lines A-1	2 + R-2)		\$		1,990,555

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

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

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H. Changes in Total Net Worth

Name	e of Facility	License No.	Report for Year	Ended	Page	of
Ludlo	owe Center for Health & Rehabilitati	2323	9/30/2018		36	37
		Account			A	Amount
A.	Balance at End of Prior Period as sl	hown on Report of 09	/30/2017		\$	2,321,077
B.	Total Revenue (From Statement of		\$	20,029,113		
C.	Total Expenditures (From Statemer		\$	19,371,777		
D.	Net Income or Deficit				\$	657,336
E.	Balance				\$	2,978,413
F.	Additions					
	1. Additional Capital Contributed	(itemize)				
	2. Other (itemize)		22.740			
	CT Income Tax Refund		32,740			
	MSO Associates		678,600			
	Barry Bokow		46,800			
	Other Individuals (Ira Geff	ner and Ben Goodmar	54,600			
E 2	Total Additions				\$	912.740
G.	Deductions Deductions				D	812,740
U.	Drawings of Owners/Operators	Dortners (Specify)			\$	1,430,000
	Name and Address (<i>No., City,</i>	\ 1 00	Title	Amount	J.	1,430,000
Mary	rin Ostreicher, 184 Wildacre Avenue		Title	1,244,100		
l l	r Partner Draws	, Lawrence, IV I		185,900		
Other	Faither Draws			163,900		
	2. Other Withdrawings (Specify)				\$	111,742
	Purpose		Amou)	111,742
I IS T	reasury & Taxes		7 Hilot	111,742		
051	reasury & raxes			111,742		
	3. Total Deductions				\$	1,541,742
Н.	Balance at End of Period	09/30/18			\$	2,249,411
11.	Durance at Dira of I citoa	09/30/10			Ψ	۷,∠۳۶,۳۱۱

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page of				
Ludlowe Center for Health &	2323	9/30/2018	37 37				
	Check appropriate category						
Chronic and Convalescent Nursing Home only (CCNH)	☐ Rest Home with Nursing Supervision only (RHNS)	□ (Specify)					
	Preparer/Reviewer Certificat	tion					
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.							
Signature of Preparer	Title	Date Signed					
Printed Name of Preparer		·					
Blum, Shapiro & Company, P.C.							
Addres Address		Phone Number					
2 Enterprise Drive, Shelton, CT 06484 203-944-2100							
Annual Report Contact	Phone Number						
George Thomas (860) 561-6853							
Annual Report Contact Email Address							
GTHOMAS@blumshapiro.com							