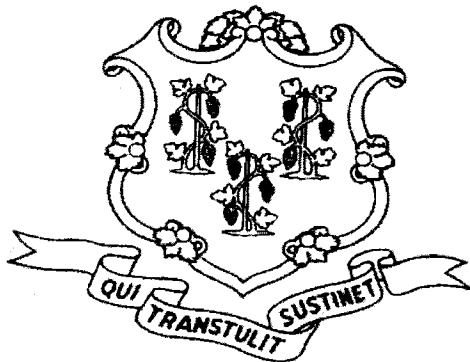


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Notre Dame Convalescent Home, Inc.	
Address (No. & Street, City, State, Zip Code) 76 West Rocks Road, Norwalk, CT 06851	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 286-C	RHNS	(Specify)	Medicare Provider 07-5356
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Medicaid Provider Numbers:	CCNH 000002865	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2016	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Notre Dame Convalescent Home, Inc. [facility name], for the cost report period beginning October 1, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Notre Dame Convalescent Home, Inc.	Period Covered:	From 10/1/2015	To 9/30/2016	
Address of Facility 76 West Rocks Road, Norwalk, CT 06851				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/19/2016		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-847-5893		Report for Year Ended 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Notre Dame Convalescent Home, Inc.		Address (No. & Street, City, State, Zip) 76 West Rocks Road, Norwalk, CT 06851		
License Numbers:	CCNH 286-C	RHNS	(Specify)	Medicare Provider No. 07-5356
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No           If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Dana J. Paul		Nursing Home Administrator's License No.:	001576	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2016	3B	37

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2016	Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="checked" type="radio"/> Yes <input type="radio"/> No					
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.					
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="checked" type="radio"/> No					
If "Yes," provide the following information:					
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No %**		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

\* Use additional sheets if necessary.

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

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

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

- In the preparation of this Report, were all costs allocated as required?       Yes       No      If "No," explain fully why such allocation was not made.
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes       No      If "No," explain fully why such allocation was not made.

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

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

Name of Facility	License No.	Report for Year Ended	Date of Lease**		Term of Lease	Annual Amount of Lease	Page	of
			9/30/2016					
Notre Dame Convalescent Home, Inc.	286-C		Related * to Owners, Operators, Officers					
			Yes	No				
U.S. Bank Equipment Finance, Inc., P.O. Box 790448, St. Louis, MO 61379			<input type="radio"/>	<input checked="" type="radio"/>	02/03/16	Monthly	34,632	34,632
Pitney Bowes Global Financial, P.O. Box 371887, Pittsburgh, PA 15250			<input type="radio"/>	<input checked="" type="radio"/>	06/01/12	Monthly	602	602
Marlin Business			<input type="radio"/>	<input checked="" type="radio"/>	12/01/11	Quarterly	499	499
			<input type="radio"/>	<input type="radio"/>				
			<input type="radio"/>	<input type="radio"/>				
			<input type="radio"/>	<input type="radio"/>				
			<input type="radio"/>	<input type="radio"/>				
			<input type="radio"/>	<input type="radio"/>				
			<input type="radio"/>	<input type="radio"/>				
			<input type="radio"/>	<input type="radio"/>				
			<input type="radio"/>	<input type="radio"/>				
							<b>Total ***</b>	<b>35,733</b>

Is a Mileage Log Book Maintained for All Leased Vehicles?  Yes  No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.



Amendment to Value Lease Agreement

AGREEMENT NO.

EQUIPMENT FINANCE

CUSTOMER NAME
NOTRE DAME CONVALESCENT HOMES, INCORPORATED

EQUIPMENT ADDED

Table with columns: MAKE/MODEL/ACCESSORIES, SERIAL NO, CURRENT METER, CUSTOMER OWNED. Row 1: Xerox WC7845, MX4357386, [checkbox] Yes [x] No

together with all replacements, parts, repairs, additions, and accessions incorporated therein or attached thereto and any and all proceeds of the foregoing, including, without limitation, insurance recoveries.
[checkbox] See the attached Schedule A [checkbox] See the attached Billing Schedule

EQUIPMENT DELETED

Table with columns: MAKE/MODEL/ACCESSORIES, SERIAL NO, ENDING METER, CUSTOMER OWNED. Multiple empty rows.

CURRENT PAYMENT SCHEDULE

Monthly Payment\* \$ 584 The contract payment ("Payment") period is monthly unless otherwise indicated \*plus applicable taxes
Payment includes 7,500 B&W Pages per month Overages billed quarterly at \$ per B&W page\*
Payment includes 1,800 Color Pages per month Overages billed quarterly at \$ per Color page\*

NEW PAYMENT SCHEDULE

Monthly Payment\* \$ 405.50 The contract payment ("Payment") period is monthly unless otherwise indicated \*plus applicable taxes
Payment includes 1,500 B&W Pages per month Overages billed quarterly at \$ per B&W page\*
Payment includes 525 Color Pages per month Overages billed quarterly at \$ per Color page\*

CUSTOMER ACCEPTANCE

This is an Amendment to the Agreement identified above between Lessor and Customer, all the terms and conditions of which are incorporated herein. Upon the execution of this Amendment, Customer hereby agrees to lease from Lessor the Equipment described above. By signing below, you certify that you have reviewed and do agree to all terms and conditions of the Agreement and this Amendment. The Equipment and terms of this Amendment are in addition to the Equipment and terms stated in the Agreement.

NOTRE DAME CONVALESCENT HOMES, INCORPORATED
CUSTOMER (as referenced above) SIGNATURE TITLE DATED

LESSOR ACCEPTANCE

U.S. Bank Equipment Finance
LESSOR SIGNATURE TITLE DATED

NOTE: A FACSIMILE OF THIS DOCUMENT WITH SIGNATURE SHALL BE CONSIDERED TO BE AN ORIGINAL. CAPITALIZED TERMS IN THIS DOCUMENT ARE DEFINED AS IN THE AGREEMENT, UNLESS SPECIFICALLY STATED OTHERWISE.

**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Marcum LLP 2 A/R Solutions 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 P.O. Box 592, Wallingford, CT 06497
--	---

Services Provided by This Firm (*describe fully*)

1 Cost Reporting, Accounting and Audit	\$ 41,561
2 Medicaid & Medicare issues, Co-Insurance	\$ 1,622
3	\$
4	\$
	Charge for Services Provided
	\$ 43,183

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

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Wiggin & Dana LLP 2 Goldman Gruder & Woods LLC 3 4 5	Telephone Number 203-498-4400 203-899-8900
--	--

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

1 P.O. Box 1832, New Haven, CT 06508
2 Connecticut Ave., Norwalk, CT 06851
3
4
5

Services Provided by This Firm (*describe fully*)

1 Employee matters	\$ 3,361
2 Resident matters and conservatorship (Disallowed \$195 on Pg. 28)	\$ 15,693
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 19,054

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

- Yes     No    Page 15, Line 1e

**Schedule of Resident Statistics**

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2016				Page 8	of 37
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)		
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period		60	60			60	60
B. On last day of THIS report period		60	60			60	60
2. Number of Residents							
A. As of midnight of PREVIOUS report period		56	56			56	56
B. As of midnight of THIS report period		59	59			59	59
3. Total Number of Days Care Provided During Period							
A. Medicare		2,594	2,594			2,594	2,594
B. Medicaid (Conn.)		12,166	12,166			12,166	12,166
C. Medicaid (other states)							
D. Private Pay		5,849	5,849			5,849	5,849
E. State SSI for RCH							
F. Other (Specify)							
G. Total Care Days During Period (3A thru F)		20,609	20,609			20,609	20,609
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds							
A. Medicaid Bed Reserve Days		54	54			54	54
B. Other Bed Reserve Days		20	20			20	20
5. <b>Total Resident Days (3G + 4A + 4B)</b>		20,683	20,683			20,683	20,683

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

Name of Facility Notre Dame Convalescent Home, Inc.			License No. 286-C			Report for Year Ended 9/30/2016			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	10		35		14								
Per Diem Rate													
a. One bed rm.	Various		228.64		415.00								
b. Two bed rms.	Various		228.64		385.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								541	541				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								2,373	2,373				
D. <b>Total Physical Therapy Treatments</b>								2,914	2,914				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								351	351				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								251	251				
D. <b>Total Speech Therapy Treatments</b>								602	602				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								369	369				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								2,217	2,217				
D. <b>Total Occupational Therapy Treatments</b>								2,586	2,586				

### Report of Expenditures - Salaries & Wages

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2016	Page 10	of 37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	115,920	2,054				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	136,978	2,946				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	84,647	2,331				
c. Dietary Workers	314,127	18,915				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	66,192	5,345				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	150,827	4,064				
b. Other Maintenance Workers	41,645	1,678				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	62,575	5,136				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	87,535	2,073				
b. RN						
1. Direct Care	489,038	15,214				
2. Administrative**	194,404	5,516				
c. LPN						
1. Direct Care	564,866	20,202				
2. Administrative**						
d. Aides and Attendants	989,914	69,309				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	144,161	7,530				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	110,442	2,920				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	152,677	5,887				
A-13. Total Salary Expenditures	3,705,948	171,120				

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

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

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



Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Medical Records	\$ 33,833	1,254				
Human Resources	\$ 25,273	727				
Religious - Nuns Pastoral	\$ 93,571	3,906				
<b>Total</b>	<b>\$ 152,677</b>	<b>5,887</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Psychiatrist Consultant	\$ 9,500	38				
Religious - Visiting Priests	\$ 10,040	548				
<b>Total</b>	<b>\$ 19,540</b>	<b>586</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of			
					9/30/2016	11	37
Name	Salary Paid		Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)					
<b>Section I - Operators/Owners</b>							
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>							
See Attached Page 12a							

\* 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.

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

Name of Facility (as licensed)		License No.		Report for Year Ended			Page	of
Notre Dame Convalescent Home, Inc.		286-C		9/30/2016			12	37
Name	Salary Paid		Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)						
<b>Section III - Administrators***</b>								
Dana J. Paul	115,920		Life Insurance Administrator	2,054	A2			
<b>Section IV - Assistant Administrators</b>								

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include **all** other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

Section II - Other Related Parties of Operators/Owners employed in and paid by the facility

Name	Salary Paid		Fringe Benefits and/or Other Payments	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10
	CCNH	RHNS (Specify)				
Sisters Congregation - Saint Thomas of Villanova	\$ 20,698	-	Non-Discrim.	Employee- Sister Lucie (Admin)	1,089	A.4
Sisters Congregation - Saint Thomas of Villanova	\$ 11,505	-	Non-Discrim.	Employee- Sister Lucie (RN)	268	A.12.b.1.
Sisters Congregation - Saint Thomas of Villanova	\$ 51,140	-	Non-Discrim.	Employee- Sister Lucie (Pastoral)	1,771	A.12.o.
Sisters Congregation - Saint Thomas of Villanova	\$ 43,535	-	Non-Discrim.	Employee- Sister Frances (Pastoral)	1,795	A.12.o.

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

CSP-13 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Notre Dame Convalescent Home, Inc.	286-C	9/30/2016	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian	21,700	544				
2. Dentist	9,693	Monthly Fee				
3. Pharmacist	5,254	Fee Based				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	168,081	2,270				
b. Other						
6. Social Worker	1,600	32				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	21,175	81				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Medical Staff	6,250	25				
9. Speech Therapist						
a. Resident Care	38,823	380				
b. Other						
10. Occupational Therapist						
a. Resident Care	140,720	1,969				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	7,792	121				
2. Administrative***						
b. LPN						
1. Direct Care	11,256	275				
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	19,540	586				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>451,884</b>	<b>6,283</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

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

Name of Facility Notre Dame Convalescent Home, Inc.		License No. 286-C	Report for Year Ended 9/30/2016	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Lynn Holmberg, 6 Ellin Drive, Greenwich, CT 06831	Dietician Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Joan Danford 251 Hoyt Farm Rd New Canaan, CT 06492	Dietician Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Health Drive, Wellesley, MA	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Partners Pharmacy, P.O. Box 9689, Uniondale, NY 11555-9689	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Therapy, Wethersfield, CT	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Sharon Coffey, 52 First St., Norwalk, CT 06855	Social Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Richard Huntley, 40 Cross Street #400, Norwalk, CT 06851	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
J. James Lewis, 40 Cross Street, Norwalk, CT 06861	Medical Director/Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Claudio R. Petrillo M.D., 698 West Ave, Norwalk, CT 06850	Medical Director/Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Kuhlcare Staffing, 13752 Scard Rd., Wallingford, CT 06492	Nursing Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Access Capital	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Neurology Associates of Norwalk, P.C., 637 West Ave #200, Norwalk, CT 06850	Psychiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Father Desruisseaux & Karickal	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Father Anemelu & Pereira	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Father Sankaralengam & Vettakunnel	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Father Rojin & Lakra	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Father D'Souza & Anyagwa	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

\* Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

## Annual Report of Long-Term Care Facility

CSP-15 Rev. 10/2005

## C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2016	15	37
Item	Total	CCNH	RHNS	(Specify)
<b>I. Administrative and General</b>				
<b>a. Employee Health &amp; Welfare Benefits</b>				
1. Workmen's Compensation	\$ 68,275	68,275		
2. Disability Insurance	\$ 15,451	15,451		
3. Unemployment Insurance	\$ 13,751	13,751		
4. Social Security (F.I.C.A.)	\$ 260,627	260,627		
5. Health Insurance	\$ 296,942	296,942		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,813	5,813		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b>	\$			
<b>c. Bad Debts*</b>	\$ 53,031	53,031		
<b>d. Accounting and Auditing</b>	\$ 43,183	43,183		
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 19,054	19,054		
<b>f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*</b>	\$			
<b>g. Office Supplies</b>	\$ 15,107	15,107		
<b>h. Telephone and Cellular Phones</b>				
1. Telephone & Pagers	\$ 11,635	11,635		
2. Cellular Phones	\$ 387	387		
<b>i. Appraisal (<i>Specify purpose and attach copy</i>)*</b>	\$			
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$			
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 379,473	379,473		
<b>Subtotal</b>	\$ 1,182,729	1,182,729		

\* 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**

Notre Dame Convalescent Home, Inc.  
9/30/2016

Attachment Page 15

**Schedule of Other Employee Benefits**

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

-----  
**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2016	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>	1,182,729	1,182,729		
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$	4,338	4,338	
4. Employee Travel	\$	3,594	3,594	
5. Education Expenses Related to Seminars and Conventions	\$	12,842	12,842	
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	2,596	2,596	
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	1,788	1,788	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$	1,455	1,455	
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	27,106	27,106	
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$	(683)	(683)	
7. Postage	\$	6,864	6,864	
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	9,798	9,798	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	901	901	
9. Subscriptions	\$	20,594	20,594	
10. Contributions*** See Attached Schedule	\$	735	735	
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	97,500	97,500	
12. Administrative Management Services**	\$			
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	35,819	35,819	
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$</b>	<b>1,407,976</b>	<b>1,407,976</b>	

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Public Relations	\$ 27,106		
<b>Total Other Advertising</b>	<b>\$ 27,106</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
NCCDP Dues	\$ 212		
CHA Dues	\$ 140		
ACHCA CT Dues	\$ 1,805		
Chaple Dues	\$ 59		
ICNC Dues	\$ 40		
Leading Age Dues	\$ 5,486		
CAHCF Dues	\$ 2,056		
<b>Total Dues</b>	<b>\$ 9,798</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Contributions	\$ 735		
<b>Total Contributions</b>	<b>\$ 735</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Service Charge	\$ 867		
Pre Employment Screening	\$ 10,242		
Civil Penalties	\$ 4,735		
Paychecks/ADP	\$ 19,152		
Business Office - Misc.	\$ (2,708)		
Religious Supplies	\$ 1,265		
Overpayment of Resident Funds	\$ 151		
Licenses & Fees	\$ 1,830		
Credit Card Fees	\$ 210		
Misc. Expenses	\$ 75		
<b>Total Other Administrative and General</b>	<b>\$ 35,819</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2016	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Notre Dame Convalescent Home, Inc.		License No. 286-C	Report for Year Ended 9/30/2016	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 137,550	137,550			
2. Non-Food Supplies	\$ 24,805	24,805			
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 6,981	6,981			
c. Management Services**	\$				
d. Other (Specify) _____	\$				
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 169,336</b>	<b>169,336</b>			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input type="radio"/> No			
I. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt.		\$701
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					Pg. 30 / Line IV1
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

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

Name of Facility		License No.	Report for Year Ended	Page of	
Notre Dame Convalescent Home, Inc.		286-C	9/30/2016	19	37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	32,710	32,710	
c. Management Services**		\$			
d. Other (Specify) Supplies		\$	15,828	15,828	
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	48,538	48,538	
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

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

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Notre Dame Convalescent Home, Inc.		286-C	9/30/2016		20	37
Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	18,760	18,760		
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	74,183	74,183		
c.	Management Services*		\$			
d.	Other ( <i>Specify</i> )		\$			
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)		\$ 92,943	92,943		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy		\$			
2.	Purchased from Pharmacy		\$ 75,020	75,020		
b.	Medicine Cabinet Drugs		\$ 43,093	43,093		
c.	Medical and Therapeutic Supplies		\$ 68,467	68,467		
d.	Ambulance/Limousine***		\$ 3,676	3,676		
e.	Oxygen					
1.	For Emergency Use		\$			
2.	Other***		\$ 7,157	7,157		
f.	X-rays and Related Radiological Procedures***		\$ 11,616	11,616		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )		\$			
h.	Laboratory***		\$ 10,775	10,775		
i.	Recreation		\$ 34,296	34,296		
j.	Other ( <i>Specify</i> )**** See Attached Schedule		\$ 3,195	3,195		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)		\$ 257,295	257,295		

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	-		
Other Services - Therapy Supplies	\$ 3,195		
<b>Total Other Resident Care</b>	<b>\$ 3,195</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Notre Dame Convalescent Home, Inc.		License No. 286-C	Report for Year Ended 9/30/2016	Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers	Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***		
					Yes	No	CCNH
Janova Health Care	Floor New York, NY 10022	<input type="radio"/>	N/A	Laundry	31,364		19 3b
Janova Health Care	Floor New York, NY 10022	<input type="radio"/>	N/A	Housekeeping	73,188		20 4b
Signature Landscaping	34 Esquire Road Norwalk, CT 06851	<input type="radio"/>	N/A	Grounds	15,670		22 6f
Pylon Tecnology	P. O. Box 85, Greenwich, CT 06386	<input type="radio"/>	N/A	IT Support Consulting	37,122		16 m11
Lois V. Wheaton	65 Bonny Terrace, Fairfield, CT 06824	<input type="radio"/>	N/A	Bookkeeping	14,404		16 m11
Bill's Refrigeration & Air Conditioning	237 West Avenue, Stamford, CT 06902	<input type="radio"/>	N/A	Refrigeration & Air Conditioning	10,561		22 6f
Point Click Care/Wescom Solutions	Box 8500, Philadelphia, PA 19178	<input type="radio"/>	N/A	Computer Software	16,598		16 m11
CV Longo Mechanical Service, Inc.	7 Ryan Street, Stamford, CT 06907	<input type="radio"/>	N/A	Air Conditioning Contractor	10,530		22 6f
Ratick Combustion	P. O. Box 6406, Bridgeport, CT 06606	<input type="radio"/>	N/A	System Cleaning & Repair	10,255		22 6f
		<input type="radio"/>					
		<input type="radio"/>					
		<input type="radio"/>					
		<input type="radio"/>					
		<input type="radio"/>					

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

\*\* Refer to Page 4 for definition of related.

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



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

Name of Facility	License No.	Report for Year Ended			Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
<b>6. Maintenance &amp; Operation of Plant</b>						
a. Repairs & Maintenance	\$ 73,697	73,697				
b. Heat	\$ 75,771	75,771				
c. Light & Power	\$ 89,413	89,413				
d. Water	\$ 16,515	16,515				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$ 35,733	35,733				
f. Other ( <i>itemize</i> )	\$ 165,136	165,136				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 456,265	456,265				
<b>7. Depreciation (<i>complete schedule page 23*</i>)</b>						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 25,256	25,256				
c. Non-Movable Equipment	\$ 22,667	22,667				
d. Movable Equipment	\$ 24,258	24,258				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 72,181	72,181				
<b>8. Amortization (<i>Complete att. Schedule Page 24*</i>)</b>						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
<b>9. Rental payments on leased real property less real estate taxes included in item 10b</b>	\$					
<b>10. Property Taxes</b>						
a. Real estate taxes paid by owner	\$ 16,104	16,104				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 88,285	88,285				

\* 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)
	-		
Plant Operations - Purchased Services	\$ 143,587		
Plant Operations - Grounds Maintenance	\$ 21,549		
<b>Total Other Repairs and Maintenance</b>	<b>\$ 165,136</b>	<b>\$ -</b>	<b>\$ -</b>



Notre Dame Convalescent Home, Inc.  
9/30/2016

**Schedule of Land Improvements Acquired during this report period**

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See Attached	See Attached Fixed Asset Schedule	\$ 196,547	Various	\$ 15,960
<b>Total additions for Building Improvements</b>		\$ 196,547		\$ 15,960 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See Attached	See Attached Fixed Asset Schedule	\$ 57,317	Various	\$ 7,608
<b>Total additions for Movable Equipment</b>		\$ 57,317		\$ 7,608 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Notre Dame Convalescent Homes, Inc.  
 Depreciation Schedule  
 09/30/16

PROPERTY CATEGORY	Acquisition Year	Historical Costs	Cost to Be Depreciated	Life	Method	2015 Accum Dep.	2016 Deprec.	2016 Accum Dep.	Net Book Value
<b>Land Improvements</b>									
<u>Acquired prior 2011 per 2011 Cost Report</u>									
Land Improvements	Various	94,852	94,852	Var	S/L	94,852	-	94,852	-
<b>Total</b>		<b>94,852</b>	<b>94,852</b>			<b>94,852</b>	<b>-</b>	<b>94,852</b>	<b>-</b>
<b>Building and Building Improvements</b>									
<u>Acquired prior 2011 per 2011 Cost Report</u>									
Building and Building Improvements	Various	2,334,709	2,334,709	Var.	S/L	2,334,709	-	2,334,709	-
		2,334,709	2,334,709			2,334,709	-	2,334,709	-
<u>Acquired in 2011</u>									
Business Office Flooring	10/31/2010	1,150	1,150	5	S/L	1,150	-	1,150	-
Roof (ND Wing and MK Section - Allowable)	12/31/2010	101,220	101,220	20	S/L	25,305	5,061	30,366	70,854
Replace Skylights	3/1/2011	2,600	2,600	20	S/L	650	130	780	1,820
Renovate Beauty Salon	9/23/2011	9,348	9,348	20	S/L	2,337	467.38	2,804	6,544
		114,318	114,318			29,442	5,658	35,100	79,218
<u>Acquired in 2012</u>									
Phil's Main Roofing, LLC	7/6/2012	6,000	6,000	20	S/L	1,200	300	1,500	4,500
Phil's Main Roofing, LLC	7/11/2012	175	175	20	S/L	35	9	44	131
Phil's Main Roofing, LLC	7/13/2012	4,470	4,470	20	S/L	894	224	1,118	3,353
Chiller	8/9/2012	13,983	13,983	25	S/L	2,237	559	2,797	11,187
		24,628	24,628			4,366	1,092	5,458	19,170
<u>Acquired in 2013</u>									
L.P. Painting Service, Inc.	10/15/2012	28,162	28,162	20	S/L	4,224	1,408	5,632	22,529
		28,162	28,162			4,224	1,408	5,632	22,529
<u>Acquired in 2015</u>									
Bathroom Showers	06/05/2015	950	950	20	S/L	48	48	96	855
Bathroom	06/30/2015	2,850	2,850	20	S/L	143	143	286	2,565
Condensate Pump Replacement	08/26/2015	5,250	5,250	20	S/L	263	263	526	4,725
8 Floor Repairs	06/17/2015	2,000	2,000	20	S/L	100	100	200	1,800
Bathroom Tile	06/30/2015	5,855	5,855	10	S/L	586	586	1,172	4,684
		16,905	16,905			1,140	1,138	2,278	14,627
<u>Acquired in 2016</u>									
Roofing Project	12/1/2015	136,170	136,170	15	S/L	-	9,078	9,078	127,092
Front Doorway Project	8/1/2016	104,792	104,792	15	S/L	-	6,986	6,986	97,806
P. Arcario's Salary (Various Projects)	1/1/2016	15,585	15,585	4	S/L	-	3,896	3,896	11,689
Less: Restricted Contributions Revenue		(60,000)	(60,000)	15	S/L	-	(4,000)	(4,000)	(56,000)
		196,547	196,547			-	15,960	15,960	180,587
<b>Total</b>		<b>2,715,269</b>	<b>2,715,269</b>			<b>2,373,881</b>	<b>25,256</b>	<b>2,399,137</b>	<b>316,131</b>
<b>Non-Movable Equipment</b>									
<u>Acquired prior 2011 per 2011 Cost Report</u>									
Non-Moveable Equipment	Various	349,132	349,132	Var.	S/L	263,898	16,818	280,716	68,416
		349,132	349,132			263,898	16,818	280,716	68,416
<u>Acquired in 2011</u>									
32E Bock Hot Water Heater (Maintenance Equip.)	10/31/2010	3,309	3,309	10	S/L	1,655	331	1,986	1,323
Automatic Grease Trap (Kitchen Equipment)	8/1/2011	18,600	18,600	10	S/L	9,300	1,860	11,160	7,440
		21,909	21,909			10,955	2,191	13,146	8,763
<u>Acquired in 2012</u>									
Devine Bros., Inc. - Mechanical Contractors	11/1/2011	16,562	16,562	20	S/L	3,312	828	4,140	12,422
Devine Bros., Inc. - Mechanical Contractors	12/14/2011	16,562	16,562	20	S/L	3,312	828	4,140	12,422
		33,124	33,124			6,625	1,656	8,281	24,843
<u>Acquired in 2013</u>									
Upholstery and furnishings	6/6/2013	10,767	10,767	20	S/L	1,615	538	2,153	8,614
Decorative Living of Westport	6/11/2013	2,598	2,598	20	S/L	390	130	520	2,078
Window Treatments Unlimited	6/14/2013	594	594	20	S/L	89	30	119	475
Robert Allen Group	8/7/2013	5,411	5,411	20	S/L	812	271	1,083	4,328
		19,370	19,370.00			2,906	969	3,875	15,496
<u>Acquired in 2014</u>									
Upholstery and furnishings	10/15/2013	10,338	10,338	10	S/L	2,068	1,034	3,102	7,236
		10,338	10,338			2,068	1,034	3,102	8,270
<b>Total</b>		<b>433,873</b>	<b>433,873</b>			<b>286,451</b>	<b>22,667</b>	<b>309,119</b>	<b>124,755</b>
<b>Motor Vehicles - Moveable Equipment</b>									
<u>Acquired prior 2011 per 2011 Cost Report</u>									
1997 Ford Truck	8/1/2002	9,538	9,538	8	S/L	9,538	-	9,538	-
1999 Toyota Forerunner	1/1/2004	17,025	17,025	5	S/L	17,025	-	17,025	-
2005 Chrysler Van	12/1/2008	6,500	6,500	5	S/L	6,500	-	6,500	-
		33,063	33,063			33,063	-	33,063	-
<u>Acquired in 2016</u>									
2012 GMC Sierra Truck	2/1/2016	23,710	23,710	5	S/L	-	4,742	4,742	18,968
		23,710	23,710			-	4,742	4,742	18,968
<b>Total</b>		<b>56,773</b>	<b>56,773</b>			<b>33,063</b>	<b>4,742</b>	<b>37,805</b>	<b>18,968</b>
<b>Movable Equipment</b>									
<u>Acquired prior 2011 per 2011 Cost Report</u>									
Moveable Equipment	Various	655,485	655,485	Var.	S/L	655,485	-	655,485	-

		655,485	655,485			655,485	-	655,485	-
<b>Acquired in 2011</b>									
ADS Time Clock System	10/1/2010	4,185	4,185	5	S/L	4,185	-	4,185	-
Computer Equipment (Softchoice)	11/30/2010	5,813	5,813	5	S/L	5,813	-	5,813	-
Computer, Monitor, and Printer	3/31/2011	2,257	2,257	5	S/L	2,257	-	2,257	-
Alliance Patient Stand-Assist Lift	7/1/2011	3,061	3,061	10	S/L	1,530	306	1,837	1,225
61 Cherry Overbed Tables	6/30/2011	12,410	12,410	10	S/L	6,205	1,241	7,446	4,964
25 Flat Screen TVs	6/30/2011	4,462	4,462	10	S/L	2,231	446	2,677	1,785
PointClickCare Software	7/30/2011	17,375	17,375	5	S/L	17,375	-	17,375	-
Nursing Station Kiosks & Install	9/1/2011	12,171	12,171	5	S/L	12,171	-	12,171	-
		61,734	61,734			51,767	1,993	53,760	7,973
<b>Acquired in 2012</b>									
Kiosk Bundle	10/31/2011	165	165	5	S/L	132	33	165	-
Mobility Cart	11/17/2011	2,440	2,440	5	S/L	1,952	488	2,440	-
Mobility Cart	1/25/2012	287	287	5	S/L	230	57	287	-
Touch Screen Tablet PC	3/13/2012	2,555	2,555	5	S/L	2,044	511	2,555	-
Beds	2/8/2012	2,826	2,826	10	S/L	1,130	283	1,413	1,413
Beds	2/27/2012	3,276	3,276	10	S/L	1,310	328	1,638	1,638
Telephone Equipment	12/15/2011	17,833	17,833	7	S/L	10,190	2,548	12,738	5,095
Antenna Module	2/14/2012	464	464	7	S/L	265	66	331	133
Flatscreen TV	7/11/2012	1,890	1,890	10	S/L	756	189	945	945
Laptop	8/9/2012	1,003	1,003	5	S/L	803	201	1,003	-
LCD Monitor	8/9/2012	366	366	5	S/L	293	73	366	-
		33,105	33,105			19,105	4,776	23,882	9,223
<b>Acquired in 2013</b>									
Lenovo Monitor	2/7/2013	2,166	2,166	5	S/L	1,300	433	1,733	433
		2,166	2,166			1,300	433	1,733	433
<b>Acquired in 2014</b>									
Radiant Heat Plate Dispenser	7/10/2014	1,500	1,500	7	S/L	428	214	643	857
Cambrio 2-compartment Meal Delivery Cart	8/11/2014	6,881	6,881	10	S/L	1,376	688	2,064	4,817
17" CarePoint Kiosk Bundle Computer	1/4/2014	1,664	1,664	7	S/L	476	238	713	951
Electric beds (5)	5/2/2014	7,500	7,500	10	S/L	1,500	750	2,250	5,250
		17,545	17,545			3,780	1,890	5,670	11,875
<b>Acquired in 2015</b>									
Economy Beverage Service Cart w/ locking doors	4/7/2015	2,931	2,931	10	S/L	293	293	586	2,345
Careworx - Computer kiosk for nursing	5/21/2015	8,071	8,071	5	S/L	1,614	1,614	3,228	4,843
Fiberglass Dinning Tble (11) Spectables, Inc.	4/28/2015	9,077	9,077	10	S/L	908	908	1,816	7,261
		20,080	20,080			2,815	2,815	5,630	14,450
<b>Acquired in 2016</b>									
Elliptical	11/1/2015	3,100	3,100	4	S/L	-	775	775	2,325
Carepoint Kiosk	12/9/2015	3,070	3,070	3	S/L	-	1,023	1,023	2,047
Industrial Blender	1/1/2016	1,279	1,279	10	S/L	-	128	128	1,151
Hospital Beds	9/1/2016	3,658	3,658	10	S/L	-	366	366	3,292
Hospital Beds	1/1/2016	3,138	3,138	10	S/L	-	314	314	2,824
Walkie - Talkies	3/1/2016	3,780	3,780	8	S/L	-	473	473	3,307
Hospital Beds	3/1/2016	11,543	11,543	10	S/L	-	1,154	1,154	10,389
Snow Plow	5/1/2016	4,740	4,740	5	S/L	-	948	948	3,792
Dryers	6/1/2016	17,954	17,954	10	S/L	-	1,795	1,795	16,159
Water Dispenser	7/1/2016	5,055	5,055	8	S/L	-	632	632	4,423
		57,317	57,317			-	7,608	7,608	49,709
<b>Total</b>		<b>847,431</b>	<b>847,431</b>			<b>734,252</b>	<b>19,516</b>	<b>753,768</b>	<b>93,663</b>
<b>Cost Report Totals</b>		<b>4,148,198</b>	<b>4,148,198</b>			<b>3,522,499</b>	<b>72,181</b>	<b>3,594,681</b>	<b>553,517</b>
T/B		<b>4,285,567</b>				2,922,742	128,952	3,051,695	1,233,872
Variance		(137,369) {a}				599,757	(56,771)	542,986	(680,355)
							{c}		{b}
<b>Reconciliation</b>									
Variance Prior to FY2016		76,089							
Variance from FY2016		1,280							
Add Back: Restricted Contributions Revenue FY2016		60,000							
<b>Reconciliation Total</b>		<b>137,369</b> {a}							

**Tickmarks**  
 {a} - carry forward amount from prior year depreciation schedule. In FY2016, there was an additional variance of \$1,280 and restricted capital improvement revenue of \$60,000 added to the initial \$76,089, which ultimately totals to the \$137,369

<b>Reconciliation Amounts</b>	
{b} F/S vs C/R NBV - Pg 31, Line B9	680,355
Rounding Variance - Pg 31, Line B9	(3)
{c} F/S vs C/R Deprec - Pg 36, Line F1	56,771

**Amortization Schedule\***

Name of Facility Notre Dame Convalescent Home, Inc.	Date of Acquisition		License No. 286-C	Report for Year Ended 9/30/2016			Page 24	of 37			
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %	Amortization for This Year
<b>A. Organization Expense</b>											
1.											
2.											
3.											
<b>A-4. Subtotal</b>											
<b>B. Mortgage Expense</b>											
1.											
2.											
3.											
<b>B-4. Subtotal</b>											
<b>C. Leasehold Improvements and Other</b>											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)											
<b>C-4. Subtotal</b>											
<b>D. Total Amortization</b>											

\* Straight-line method must be used.  
 \*\* Specify which of the following bases were used:  
 A. Minimum of 5 years or 60 months.  
 B. Life of mortgage; OR  
 C. Remaining Life of Lease; OR  
 D. Actual Life if owned by Related Party.



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

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2016	Page 25	of 37
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**11. Property Questionnaire**

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*

Yes

No

If "Yes," complete Part B.  
 If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total			
1. Date Land Purchased	1952-Convent			
2. Date Structure Completed	1967, 1972			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure	05/20/05			
5. Total Licensed Bed Capacity	60			
6. Square Footage	32,319			
7. Acquisition Cost				
a. Land	1966-\$15,000			
b. Building	1966- \$286,852			

**Part B - Owner and Related Parties**

1st Mortgage

2nd Mortgage

3rd Mortgage

4th Mortgage

1. Financing

a. Type of Financing (e.g., fixed, variable)

b. Date Mortgage Obtained

c. Interest Rate for the Cost Year

d. Term of Mortgage (number of years)

e. Amount of Principal Borrowed

f. Principal balance outstanding as of

**Complete if Mortgage was Refinanced During Current Cost Year**

g. Type of Financing (e.g., fixed, variable)

h. Date of Refinancing

i. New Interest Rate

j. Term of Mortgage (number of years)

k. Amount of Principal Borrowed

l. Principal Outstanding on Note Paid-Off

**Part C - Arms-Length Leases for Real Property Improvements Only**

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Notre Dame Convalescent Home, Inc.		286-C	9/30/2016		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of
Notre Dame Convalescent Home, In		286-C		9/30/2016			27	37
Item				Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:								
12. C. Movable Equipment								
1. Automotive Equipment				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
2. Other (Specify)				\$				
A. Item		Rate	Amount					
Lender								
Address of Lender								
B. Item		Rate	Amount					
Lender								
Address of Lender								
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$				
12. D. Other Interest Expense (Specify)				\$				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$				
14. Insurance								
a. Insurance on Property (buildings only)				\$	14,801	14,801		
b. Insurance on Automobiles				\$	11,379	11,379		
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$	13,164	13,164		
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$	65,085	65,085		
Insurance - Prof. Casualty Liability, D&O								
14d. Total Insurance Expenditures (14a + b + c)				\$	104,429	104,429		
15. Total All Expenditures (A-13 thru C-14)				\$	6,782,899	6,782,899		

**D. Adjustments to Statement of Expenditures**

Name of Facility				License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.				286-C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 140,720	140,720		
7.			Other - See attached Schedule	\$ 10,040	10,040		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 53,031	53,031		
10.	15	1e	Accounting & Legal	\$ 195	195		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 1,718	1,718		
15.	16	m5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 4,335	4,335		
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.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 28,561	28,561		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$ 735	735		
21.			Unallowable Management Fees	\$			
22.	16	m6	Barber and Beauty	\$ (683)	(683)		
23.			Other - See attached Schedule	\$ 4,629	4,629		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 701	701		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 243,982	243,982		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	120	Religious - Visiting Priests	\$ 10,040		
<b>Total Other Fees Adjustments</b>			\$ 10,040	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 901		
16	m13	Religious - Supplies	\$ 1,265		
16	m13	Credit Card Fees	\$ 210		
16	m13	Misc. Expense	\$ 75		
16	m13	Civil Penalties	\$ 4,735		
16	m13	Business Office - Misc.	\$ (2,708)		
16	m13	Overpayment of Resident Funds	\$ 151		
<b>Total Other A&amp;G Adjustments</b>			\$ 4,629	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Notre Dame Convalescent Home, Inc.			286-C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 243,982	243,982		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a1/2	Prescription Drugs	\$ 75,020	75,020		
28.	20	5d	Ambulance/Limousine	\$ 3,676	3,676		
29.	20	5f	X-rays, etc	\$ 11,616	11,616		
30.	20	5h	Laboratory	\$ 10,775	10,775		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 7,157	7,157		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 18,351	18,351		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
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	\$ 32,231	32,231		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 23,029	23,029		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	<b>Total Amount of Decrease (Items 1 - 50)</b>			\$ 425,837	425,837		

\*\*\* 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.

Notre Dame Convalescent Home, Inc.  
9/30/2016

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance	\$ 16,997		
20	5j	Occupational Therapy Expense Disallowance (See attachment)	\$ 1,354		
<b>Total Other Ancillary Costs</b>			<b>\$ 18,351</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Var	Var	Unallowable Costs Related to Convent & Priests (See attachment)	\$ 32,231		
<b>Total Other Property Adjustments</b>			<b>\$ 32,231</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Misc. Income	\$ 5,269		
30	IV 8	Other Income - Refunds	\$ 10,240		
30	IV 8	Insurance Reimbursement	\$ 212		
30	IV 8	Staff Recognition Fund	\$ 70		
30	IV 8	Uncategorized Expenses	\$ 1,064		
30	IV 8	Contributions - Temporarily Restricted	\$ 6,174		
<b>Total Other Adjustments</b>			<b>\$ 23,029</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

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



**Notre Dame Convalescent Homes, Inc.**  
**September 30, 2016**  
**Cable Disallowance Calculation**  
**Page 29a Attachment**

Total Allowable Amount		3,600	
Amount Reported	Page 20, LN 5i	<u>20,597</u>	
<b>Disallowance</b>		<u><u>(16,997)</u></u>	Page 29a

**Notre Dame Convalescent Homes, Inc.**  
**OT Therapy Expense Disallowance**  
**September 30, 2016**  
**Page 29b Attachment**

	<u># of Treatments Page 9</u>	<u>Percentage</u>
Physical Therapy	2,914	47.75%
Occupational Therapy	2,586	42.38% {a}
Speech Therapy	602	9.87%
	<u>6,102</u>	<u>100.00%</u>

Therapy Equipment Rental Pg. 20 / Line 5j 3,195 {b}

**OT Equipment Rental Disallowed** Pg. 29b attachment **1,354** {a} x {b}

Notre Dame Convalescent Homes, Inc.  
 Schedule of Disallowance- Priests and Nuns  
 September 30, 2016

	Square Feet	Percent
Convent	8,058	19%
Priest Quarters	1,170	3%
Nursing Home	<u>32,319</u>	<u>78%</u>
	41,547	100%

**Property & Overhead Cost Disallowance**

	<u>Cost Reported</u>	<u>Convent</u>	<u>Priest</u>
A&G Expense Items:			
Repairs & Maintenance	73,697		
Heat	75,771		
Light & Power	89,413		
Water	16,515		
Other Maintenance	<u>165,136</u>		
Total	420,532		
Allocation % from above		19%	3%
Allocation Cost		<u>81,562</u>	<u>11,843</u>
Factor*		0.33333	0.33333
Unallowable Amount		<u>27,187</u>	<u>3,948</u>
<b>Amount to Disallow - Page 29 , Line 39</b>		<u><b>27,187</b></u>	<u><b>3,948</b></u>

**Insurance Disallowance**

Property Insurance (Commercial Prop. & Gen. Liability Only)	<u>14,801</u>
---	---------------

Allocation % from above	19%	3%
Allocation Cost	<u>2,871</u>	<u>417</u>
Factor*	0.33333	0.33333
<b>Unallowable Amount (Page 29, Line39)</b>	<u><b>957</b></u>	<u><b>139</b></u>

\* Based on space in use only 8 out of 24 hours a day

**Total amount on page 29a**

**32,231**

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2016			30	37
Item	Total	CCNH	RHNS	(Specify)		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 2,767,637	2,767,637				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,055,317	1,055,317				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 2,226,613	2,226,613				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 68,429	68,429				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 485	485				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 311,192	311,192				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 8,588	8,588				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 69,836	69,836				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 2,034	2,034				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 287,847	287,847				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ (1,289)	(1,289)				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 17,189	17,189				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ 34	34				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 6,813,912	6,813,912				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 701	701				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 478	478				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other ( <i>Specify</i> )	\$ 197,129	197,129				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 198,308	198,308				
<b>VI. Total All Revenue</b> (III + V)	\$ 7,012,220	7,012,220				

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6a	X-Ray Medicare A	\$ 7,924		
30 II 6a	Lab Medicare A	\$ 9,265		
<b>Total Other Resident Revenue - Medicare</b>		\$ 17,189	\$ -	\$ -

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

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Lab Revenue Private Pay	\$ 17		
30 II 6b	Lab Medicaid	\$ 17		
<b>Total Other Resident Revenue</b>		\$ 34	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income	1,270,954	\$ 478		
<b>Total Interest Income</b>			\$ 478	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Misc. Income	\$ 5,269		
30 IV 8	Other Income - Refunds	\$ 10,240		
30 IV 8	Vending Machine	\$ (5)		
30 IV 8	Special Services - Stock Dividend	\$ 40,336		
30 IV 8	Special Services - Stock Dividend Gain/Loss	\$ 734		
30 IV 8	Unrealized Gain/Loss	\$ 55,366		
30 IV 8	Special Services - Other	\$ 109		
30 IV 8	Special Services - Unrestricted Contributions	\$ 17,560		
30 IV 8	Special Services - Insurance Reimbursement	\$ 212		
30 IV 8	Staff Recognition Fund	\$ 70		
30 IV 8	Special Services - Capital Improvements Restricted	\$ 60,000		
30 IV 8	Contributions - Temporarily Restricted	\$ 6,174		
30 IV 8	Uncategorized Expense	\$ 1,064		
<b>Total Other Revenue</b>		\$ 197,129	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2016	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	1,286,510
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	959,538
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	257
4 Inventories			\$	37,133
5. Prepaid Expenses			\$	33,057
a. Prepaid Expense - General	33,057			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	12
8. Other Current Assets ( <i>itemize</i> )			\$	13,565
Medicaid Settlement	13,565			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,330,072</b>
<b>B. Fixed Assets</b>				
1. Land			\$	36,800
2. Land Improvements	*Historical Cost	94,852	\$	
	Accum. Depreciation	94,852		Net
3. Buildings	*Historical Cost	2,715,269	\$	316,132
	Accum. Depreciation	2,399,137		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	433,873	\$	124,755
	Accum. Depreciation	309,118		Net
6. Movable Equipment	*Historical Cost	847,431	\$	93,665
	Accum. Depreciation	753,766		Net
7. Motor Vehicles	*Historical Cost	56,773	\$	18,968
	Accum. Depreciation	37,805		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	680,352
F/S vs C/R NBV	680,355			
Rounding Variance	(3)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>1,270,672</b>

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

(Carry Total forward to next page)

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

Name of Facility		License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.		286-C	9/30/2016	32	37
Account				Amount	
Total Brought Forward:				\$	3,600,744
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
	*Historical Cost	_____		\$	
	Accum. Depreciation	_____	Net	\$	
3. Buildings					
	*Historical Cost	_____		\$	
	Accum. Depreciation	_____	Net	\$	
4. Non-Movable Equipment					
	*Historical Cost	_____		\$	
	Accum. Depreciation	_____	Net	\$	
5. Movable Equipment					
	*Historical Cost	_____		\$	
	Accum. Depreciation	_____	Net	\$	
6. Motor Vehicles					
	*Historical Cost	_____		\$	
	Accum. Depreciation	_____	Net	\$	
7. Minor Equipment-Not Depreciable					
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)					
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
	*Historical Cost	_____		\$	
	Accum. Depreciation	_____	Net	\$	
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care ( <i>itemize</i> )					
	Infinex Investments	1,574,975		\$	1,677,878
	Fairfield County Savings Bank	102,903			
6. Loans to Owners or Related Parties ( <i>itemize</i> )					
	Name and Address	Amount	Loan Date		
7. Other Assets ( <i>itemize</i> )					
_____					
_____					
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)					
				\$	1,677,878
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)					
				\$	5,278,622

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Notre Dame Convalescent Home, Inc.		286-C	9/30/2016		33	37
Account					Amount	
<b>Liabilities</b>						
A. Current Liabilities						
1. Trade Accounts Payable					\$	237,692
2. Notes Payable ( <i>itemize</i> )					\$	
_____						
_____						
_____						
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )					\$	
Name of Lender		Purpose		Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )					\$	28,928
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )					\$	
6. Accrued Payroll Taxes Payable					\$	2,228
7. Medicare Final Settlement Payable					\$	
8. Medicare Current Financing Payable					\$	
9. Mortgage Payable ( <i>Current Portion</i> )					\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )					\$	
11. Accrued Income Taxes*					\$	
12. Other Current Liabilities ( <i>itemize</i> )					\$	182,914
Client Fund Liability		11,765	Payroll Savings (Deducti	85,343		
Due to Others		78,928	ROTH - PPI/Ameriprise	1,240		
403-B Loan Repayment		1,620	Wage Garnishments	183		
Employee Tax Shelter Plan		2,780	Sunshine Club	1,055		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)					\$	451,762

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

(Carry Total forward to next page)



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

Name of Facility Notre Dame Convalescent Home, Inc.		License No. 286-C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				451,762	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
_____					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 451,762	

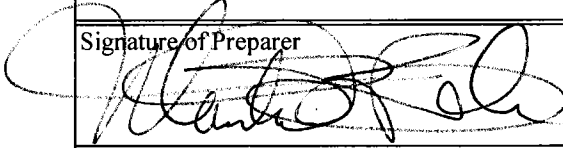
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2016	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,654,310
6. Gain or Loss for Period			\$	172,550
7. Total Net Worth			\$	4,826,860
<b>C. Total Reserves and Net Worth</b>			\$	4,826,860
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	5,278,622

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2016	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	4,654,310
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	7,012,220
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	6,839,670
D. Net Income or Deficit			\$	172,550
E. Balance			\$	4,826,860
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses Per Page 27			\$6,782,899	
(Less) F/S vs C/R Depreciation			56,771	
Expenses Per F/S			\$6,839,670	
2. Other ( <i>itemize</i> )				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>		09/30/16	\$	4,826,860

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

Name of Facility Notre Dame Convalescent Home, Inc.		License No. 286-C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 1/23/17	
Printed Name of Preparer Matthew S. Bavalack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

Subject to the attached accountants' consulting report

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Notre Dame Convalescent Home, Inc. for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Notre Dame Convalescent Home, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of Notre Dame Convalescent Home, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
January 23, 2017

# Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

Facility Name Notre Dame Convalescent Home, Inc.

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

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No



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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

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

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: **Notre Dame Convalescent Homes, Inc.**  
 Engagement: **Medicaid - Notre Dame Convalescent Home 2016**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
11002	CASH IN BANK-PAYROLL ACCT	3,728.00			3,728.00
11005	CASH IN BANK/OPERATING/FFLD C	13,109.00			13,109.00
11006	CASH ON HAND-PETTY CASH	480.00			480.00
11007	FFLD COUNTY MONEY MARKET	1,270,954.00			1,270,954.00
11008	INVESTMENT ACCOUNT	306,545.00			306,545.00
11009	INVESTMENT ACCOUNT	1,268,430.00			1,268,430.00
11015	Beneficial Interest - Ratchford Trust	102,903.00			102,903.00
11041	CLIENT FUND LIABILITY	(11,765.00)			(11,765.00)
11042	FAIRFIELD COUNTY SAVINGS/R. F.	11,765.00			11,765.00
11043	CASH IN BANK-PRIME PAY ACCOUNT	5,135.00			5,135.00
11045	SUNSHINE CLUB	(1,055.00)			(1,055.00)
11046	CASH ON HAND-RESIDENT PETTY C	20.00			20.00
11050	PAYROLL CASH ACCOUNT	(22,183.00)			(22,183.00)
11060	CASH CLEARING ACCT.	3,502.00			3,502.00
11102	A/R PATIENT LIABILITY	20.00			20.00
11201	ACCOUNTS RECEIVABLE	846,373.00			846,373.00
11211	ACCOUNTS RECEIVABLE-EMPLOYEES	257.00			257.00
11221	MEDICARE RECEIVABLE	156,734.00			156,734.00
11250	ACCOUNTS RECEIVABLE - OTHER	(589.00)			(589.00)
11255	ALLOWANCE FOR DOUBTFUL ACCTS.	(43,000.00)			(43,000.00)
11300	INVENTORY	37,133.00			37,133.00
11435	PREPAID EXPENSE - GENERAL	33,057.00			33,057.00
11441	MEDICARE SETTLEMENT	12.00			12.00
11442	MEDICAID SETTLEMENT	13,565.00			13,565.00
14500	LAND	36,800.00			36,800.00
14510	LAND/SITE IMPROVEMENTS	94,852.00			94,852.00
14520	COMPUTER SYSTEMS	115,458.00			115,458.00
14530	BUILDINGS & BLDG. IMPROVEMENTS	2,473,759.00			2,473,759.00
14531	SPRINKLER SYSTEM	387,547.00			387,547.00
14545	DESTINCT PART FURNISHINGS	17,567.00			17,567.00
14550	HOSPITAL EQUIPMENT	259,436.00			259,436.00
14555	MAINTENANCE EQUIPMENT	116,769.00			116,769.00
14560	KITCHEN EQUIPMENT	145,077.00			145,077.00
14565	REHAB/THERAPY EQUIPMENT	305,628.00			305,628.00
14570	MOTOR VEHICLES	55,801.00			55,801.00
14575	COMMON AREA FURNISHINGS	57,567.00			57,567.00
14580	CONVENT FURNISHINGS	32,739.00			32,739.00
14585	PATIENT ROOM FURNISHINGS	112,794.00			112,794.00
14590	OFFICE EQUIP. & FURNISHINGS	110,573.00			110,573.00
14610	ACCUM.DEPREC.-SITE IMPROVEMENT	(94,852.00)			(94,852.00)
14620	ACCUM. DEPREC. - COMPUTER SYS	(101,656.00)			(101,656.00)
14630	ACCUM.DEPREC.-BUILDINGS	(1,752,337.00)			(1,752,337.00)
14631	ACCU. DEPREC.- SPRINKLER SYST	(170,333.00)			(170,333.00)
14645	ACCUM.DEPREC.-DP FURNISHINGS	(4,653.00)			(4,653.00)
14650	ACCUM.DEPREC.-HOSPITAL EQUIP.	(236,458.00)			(236,458.00)
14655	ACCUM. DEPREC. MAINT EQUIP.	(65,311.00)			(65,311.00)
14660	ACCUM.DEPREC.-KITCHEN EQUIP.	(117,526.00)			(117,526.00)
14665	ACCUM.DEPREC/REHAB/THERAPY EQ	(212,865.00)			(212,865.00)
14670	ACCUM.DEPREC.-MOTOR VEHICLES	(35,252.00)			(35,252.00)
14675	ACCUM. DEPREC.COMMON AREA FUR	(40,702.00)			(40,702.00)
14680	ACCUM.DEPREC-CONVENT FURN.	(32,390.00)			(32,390.00)
14685	ACCUM.DEPREC.-PATIENT RM FURN.	(82,959.00)			(82,959.00)
14690	ACCUM.DEPREC.-OFFICE FURN/EQU	(104,401.00)			(104,401.00)
21700	ACCOUNTS PAYABLE - VENDOR	(237,692.00)			(237,692.00)
21710	WAGE GARNISHMENTS	(183.00)			(183.00)
21711	403-B LOAN REPAYMENT	(1,620.00)			(1,620.00)
21712	EMPLOYEE TAX SHELTER PLAN	(2,780.00)			(2,780.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
21713	ACCRUED PAYROLL	(28,928.00)			(28,928.00)
21714	PAYROLL SAVINGS (DEDUCTION)	(85,343.00)			(85,343.00)
21715	ROTH - PPI/AMERIPRISE	(1,240.00)			(1,240.00)
21726	ACCRUED PAYROLL TAXES	(2,228.00)			(2,228.00)
22000	Due to Others	(78,928.00)			(78,928.00)
29900	Retained Earnings/NET WORTH	(4,654,310.00)			(4,654,310.00)
33000	GROSS CHARGES - PRIVATE	(366,245.00)			(366,245.00)
33010	GROSS CHARGES - SEMI PRIVATE	(1,860,368.00)			(1,860,368.00)
33020	GROSS CHARGES - TITLE 19	(4,497,035.00)			(4,497,035.00)
33021	GROSS CHARGES - MEDICARE T-18	(1,733,774.00)			(1,733,774.00)
33022	HOSPICE - ROOM & BROAD	(81,507.00)			(81,507.00)
33030	GROSS CHARGES PRIVATE PT	(360.00)			(360.00)
33031	GROSS CHGS. PRIVATE OT	1,289.00			1,289.00
33032	GROSS CHGS. PRIVATE ST	369.00			369.00
33033	DRUG REV PP	(158.00)			(158.00)
33036	LAB REVENUE PRIVATE PAY	(17.00)			(17.00)
33040	GROSS CHARGES - PT MEDICARE	(311,192.00)			(311,192.00)
33041	GROSS CHARGES - OT MEDICARE	(284,990.00)			(284,990.00)
33042	GROSS CHARGES - ST MEDICARE	(69,836.00)			(69,836.00)
33043	DRUG REV - MEDICARE	(68,271.00)			(68,271.00)
33044	X-RAY MEDICARE A	(7,924.00)			(7,924.00)
33046	LAB MEDICARE a	(9,265.00)			(9,265.00)
33050	PT MEDICAID	(8,228.00)			(8,228.00)
33051	OT THERAPY MEDICARE A	(2,857.00)			(2,857.00)
33052	SPEECH MEDICAID	(2,403.00)			(2,403.00)
33053	DRUG REV MEDICAID	(485.00)			(485.00)
33056	LAB MEDICAID	(17.00)			(17.00)
34999	MISC. Income	(5,269.00)			(5,269.00)
45046	OTHER INCOME - REFUNDS	(10,240.00)			(10,240.00)
45050	MEDICAID MONTHLY ADJUSTMENTS	1,810,905.00			1,810,905.00
45051	MEDICARE MONTHLY ADJUSTMENTS	678,457.00			678,457.00
56100	REVSPEC.SERV.-VENDING MACHINE	5.00			5.00
57200	REV.SPEC.SERV. - INTEREST	(478.00)			(478.00)
57300	REV.SPEC.SERV. - STOCK DIVIDE	(40,336.00)			(40,336.00)
57400	REV.SPEC.SERV.-GAIN&LOSS ON MS	(734.00)			(734.00)
57410	UNREALIZED GAIN/LOSS	(55,366.00)			(55,366.00)
57500	REV.SPEC.SERV. - OTHER	(109.00)			(109.00)
58000	REV.SPEC.SERV.-UNRESTR.CONTRI	(17,560.00)			(17,560.00)
58100	REV.SPEC.INSURANCE REIMBURSME	(212.00)			(212.00)
58200	STAFF RECOGNITION FUND	(70.00)			(70.00)
58205	REV.SPEC.SALE OF MEALS TO STAF	(701.00)			(701.00)
58600	REV.SPEC.- CAPITAL IMPROVEMENT	(60,000.00)			(60,000.00)
58700	CONTRIBUTIONS - TEMPORARILY RESTRICTED	(6,174.00)			(6,174.00)
60001	NURSING - DIR. OF NURSING	87,535.00			87,535.00
60003	STAFF DEVELOPMENT NURSE	44,307.00			44,307.00
60004	INFECTION CONTROL NURSE	15,729.00			15,729.00
60100	NURSING - R.N. - NUNS	11,318.00			11,318.00
60101	NURSING - R.N. SALARIES	477,720.00			477,720.00
60102	NURSING - L.P.N.	564,866.00			564,866.00
60103	NURSING - AIDES	989,914.00			989,914.00
60104	NURSING - MDS R.N.	134,368.00			134,368.00
60105	NURSING - POOL L.P.N.	7,366.00		3,890.00	11,256.00
			RJE - 5	3,890.00	
60106	NURSING - POOL R.N.	3,178.00		4,614.00	7,792.00
			RJE - 5	4,614.00	
60119	NURSING - INSERVICE EDUCATION	611.00			611.00
60120	NURSING - CONTINUED EDUCATION	721.00			721.00
60124	NURSING - BOOKS,SUBSCR., FORMS	6,244.00			6,244.00
60130	NURSING - SUPPLIES - NON DRUGS	68,467.00			68,467.00
60133	NURSING - CONSULT./MEDREC/INF	24,003.00		(24,003.00)	0.00
			RJE - 5	(24,003.00)	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
60135	NURSING - DRUG SUPPLIES	43,093.00			43,093.00
69990	Uncategorized Expenses	(1,064.00)			(1,064.00)
73801	RECREATION - SALARIES	119,943.00			119,943.00
73810	RECREATON AIDS	24,218.00			24,218.00
73820	RECREATION - CONTINUED EDUCAT	491.00			491.00
73870	RECREATION - BOOKS & SUBSCR.	109.00			109.00
73880	RECREATION-MISC.SUP.&ENTERTAI	13,099.00			13,099.00
74101	SOC. WORKER SALARY-OTHER SERV.	110,442.00			110,442.00
74110	SOC. WORK CONSUL.-OTHER SERV.	0.00		1,600.00	1,600.00
			RJE - 1	1,600.00	
74112	RESIDENTS DENTAL/POD-OTHER SR	8,145.00		1,548.00	9,693.00
			RJE - 1	774.00	
			RJE - 10	774.00	
74120	HAIRDRESSER OTHER SERVICES -	(683.00)			(683.00)
74125	CABLEVISION-OTHER SERVICES	20,597.00			20,597.00
74135	DRUGS-OTHER SERV.	5,841.00			5,841.00
74137	DRUGS MEDICARE-OTHER SERV.	69,179.00			69,179.00
74140	OTHER SERV. - OXYGEN	7,157.00			7,157.00
74143	OTHER SERV.-PREFERRED THERAPY	439.00			439.00
74144	OTHER SER.-PHYSICAL THERAPY	131,236.00			131,236.00
74147	OTHER SERV.-PT CONS. MEDICARE	36,406.00			36,406.00
74148	OTHER SERV.-OCCUPATIONAL THER.	117,952.00			117,952.00
74149	OTHER SERV. - OT CONS. MEDICA	22,768.00			22,768.00
74151	OTHER SERV.-SPEECH THERAPY	10,017.00			10,017.00
74152	OTHER SER.-SPEECH THER.MEDICA	28,806.00			28,806.00
74153	OTHER SERV.-THERAPY SUPPLIES	3,195.00			3,195.00
74154	OTHER SERV.-CONSULT PSYCHIATR	0.00		9,500.00	9,500.00
			RJE - 5	2,375.00	
			RJE - 7	7,125.00	
74155	OTHER SERV. - MEDICAL DIRECTOR	21,175.00			21,175.00
74156	OTHER SER.AMBULANCE&DIAL A RI	3,676.00			3,676.00
74157	OTHER SERV. - LAB. MEDICARE	10,775.00			10,775.00
74158	OTHER SERV. - X-RAY MEDICARE	11,616.00			11,616.00
74191	MEDICAL STAFF	9,875.00		(3,625.00)	6,250.00
			RJE - 5	3,500.00	
			RJE - 7	(7,125.00)	
75513	MEDICAL RECORDS - IN HOUSE	33,833.00			33,833.00
80101	DIETARY - SALARIES OTHERS	266,515.00			266,515.00
80102	DIETARY - SALARIES COOKS	47,612.00			47,612.00
80110	DIETARY - FOOD SERVICE MANAGER	84,647.00			84,647.00
80115	DIETARY - DIETICIAN CONSULTANT	21,700.00			21,700.00
80130	DIETARY - SUPPLIES	24,805.00			24,805.00
80131	DIETARY - RAW FOOD	137,550.00			137,550.00
80141	DIETARY - PURCHASED SERVICE	6,966.00			6,966.00
80142	DIETARY - PROF. SUBSCRIPTION	15.00			15.00
82029	HOUSEKEEPING-SALARIES	66,192.00			66,192.00
82030	HOUSEKEEPING - SUPPLIES	18,760.00			18,760.00
82060	HOUSEKEEPING - PURCHHASED SER	74,183.00			74,183.00
83001	ENVIROMENTAL ASSISTANCES	41,645.00			41,645.00
83010	ENVIROMENTAL SUPERVISOR	150,827.00			150,827.00
83030	PLANT OPER/MAINT. - SUPPLIES	73,697.00			73,697.00
83060	PLANT OPER/MAINT. - PURCH. SE	142,823.00		764.00	143,587.00
			RJE - 2	239.00	
			RJE - 5	428.00	
			RJE - 10	97.00	
83061	PLANT OPER./MAINT. - FUEL	60,592.00			60,592.00
83062	PLANT OPER./MAINT. ELECTRICITY	89,413.00			89,413.00
83063	PLANT OPER./MAINT. - WATER	16,515.00			16,515.00
83065	PLANT OPER./MAINT-GROUNDS	21,549.00			21,549.00
83140	PLANT OPER./MAINT. - GAS	15,179.00			15,179.00
86029	LAUNDRY-SALARIES	62,575.00			62,575.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
86030	LAUNDRY & LINEN - SUPPLIES	15,828.00			15,828.00
86060	LAUNDRY - PURCHASED SER	32,710.00			32,710.00
90001	ADMIN. - SALARY	115,920.00			115,920.00
90009	PATIENT MEDICAL INSURANCE	8,913.00			8,913.00
90010	ADMIN. - MEDICAL INSURANCE	204,500.00			204,500.00
90011	ADMIN. - DENTAL INSURANCE	11,962.00			11,962.00
90014	ADMIN. - PAYROLL TAXES	260,627.00			260,627.00
90015	ADMIN. - UNEMPLOYMENT COMP.	13,751.00			13,751.00
90017	ADMIN. - (K) ACC PST AFLAC	1,587.00			1,587.00
90018	ADMIN. - (Q) AFLAC	760.00			760.00
90020	ADMIN. - WHOLE LIFE INS. (OPT	5,764.00			5,764.00
90024	ADMIN.-STD-SHORT TERM DISABIL	12,432.00			12,432.00
90025	ADMIN.-DISABILILITY (LTD)	3,019.00			3,019.00
90028	PRIMEFLEX FEES - PARTICIPANTS	69,220.00			69,220.00
90029	ADMIN. CO.LIFEHOSPITAL POLICY	112.00			112.00
90030	ADMIN. - SUBSCRIPTIONS & BOOKS	7,686.00		6,664.00	14,350.00
			RJE - 5	3,100.00	
			RJE - 6	4,999.00	
			RJE - 10	(1,435.00)	
90034	+ ADMIN. CO.LIFE CANCER POLICY	(63.00)			(63.00)
90035	ADMIN.-BANK SERVICE CHARGE	867.00			867.00
90060	ADMIN. - EMPLOYEE TRAVEL	3,754.00		(160.00)	3,594.00
			RJE - 4	(160.00)	
90065	ADMIN. - BAD DEBT EXPENSE	53,031.00			53,031.00
90070	ADMIN. - AUTO & MAINT. EXPEN	2,436.00		160.00	2,596.00
			RJE - 4	160.00	
90072	ADMIN. - HELP WANTED	1,788.00			1,788.00
90073	ADMIN. - TEL. YELLOW PAGES	1,455.00			1,455.00
90074	ADMIN. - PRE EMPLOYMENT SCREE	10,242.00			10,242.00
90075	ADMIN. - TUITION & EDUCATION	11,510.00			11,510.00
90083	ADMIN. - PUBLIC RELATIONS - A	32,105.00		(4,999.00)	27,106.00
			RJE - 6	(4,999.00)	
90084	ADMIN. - LICENSES & DUES	28,641.00		(18,843.00)	9,798.00
			RJE - 2	(19,284.00)	
			RJE - 10	441.00	
90085	ADMIN - PROVIDER TAX	379,473.00			379,473.00
90086	ADMIN.-INSUR.(PRO.CAS.LIAB.)	104,429.00		(49,327.00)	55,102.00
			RJE - 3	(49,327.00)	
90087	ADMIN.-INS. (WORKMANS COMP)	68,275.00			68,275.00
90088	ADMIN. - INS.D & O	0.00		9,046.00	9,046.00
			RJE - 3	9,046.00	
90089	ADMIN. - CIVIL PENALTIES	4,735.00			4,735.00
90090	ADMIN. - CONTRIBUTIONS	735.00			735.00
90095	ADMIN.-HOL.PTY./GIFTS-STAFF	4,338.00			4,338.00
90101	ADMIN. - HUMAN RESOURCES	25,273.00			25,273.00
90201	BUS. OFFICE - SALARIES	116,462.00			116,462.00
90213	+ BUS. OFFICE - POSTAGE	6,713.00		151.00	6,864.00
			RJE - 9	151.00	
90215	BUS. OFFICE - PAYCHECKS/ADP	19,152.00			19,152.00
90216	BUS. OFFICE - LEASED EQUIPMENT	35,884.00		(151.00)	35,733.00
			RJE - 9	(151.00)	
90230	BUS. OFFICE - SUPPLIES	14,996.00		111.00	15,107.00
			RJE - 1	111.00	
90250	BUS. OFFICE - PURCH. SERV. PR	92,332.00		(49,149.00)	43,183.00
			RJE - 1	(49,149.00)	
90260	BUS. OFFICE - SERVICE CONTRACT	4,518.00			4,518.00
90280	BUS. OFFICE - COMM.(TEL & BEE	11,899.00		(264.00)	11,635.00
			RJE - 8	(264.00)	
90285	ADMIN. - INTERNET WEBSITE	721.00		95.00	816.00
			RJE - 1	95.00	
90290	BUS.OFFICE-MISCELLANEOUS	(2,708.00)			(2,708.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
90292	ADMIN. - COMPUTER PURCHASE SE	60.00		2,640.00	2,700.00
			RJE - 1	2,640.00	
90295	ADMIN. - COMPUTER CONSULT.	37,122.00			37,122.00
90300	ADMIN. - SOFTWARE SUPPORT	26,702.00		767.00	27,469.00
			RJE - 5	767.00	
94011	RELIGIOUS - NUNS PASTORAL	93,571.00			93,571.00
94013	RELIGIOUS - ADMIN.	20,516.00			20,516.00
94015	RELIGIOUS - VISITING PRIESTS	10,040.00			10,040.00
94030	RELIGIOUS - SUPPLIES	1,265.00			1,265.00
98010	+ DEPREC. - SITE IMPROVEMENT	(10,669.00)			(10,669.00)
98020	DEPREC. COMPUTER SYSTEMS	9,867.00			9,867.00
98030	DEPREC. - BUILDINGS	74,001.00			74,001.00
98031	DEPREC. - SPRINKLER SYSTEM	15,502.00			15,502.00
98045	DEPREC. - DISTICT PART FURNGS.	1,493.00			1,493.00
98050	DEPREC. - HOSPITAL EQUIPMMENT	2,396.00			2,396.00
98055	DEPREC. - MAINTENANCE EQUIP.	5,318.00			5,318.00
98060	DEPREC. - KITCHEN EQUIPMENT	4,590.00			4,590.00
98065	DEPREC. - REHAB THERAPY	11,848.00			11,848.00
98070	DEPREC. - MOTOR VEHICLES	3,161.00			3,161.00
98075	DEPREC. - COMMON AREA FURNGS.	2,716.00			2,716.00
98080	DEPREC. - CONVENT FURNINGINGS	46.00			46.00
98085	DEPREC. - PATIENTS ROOM FURNS.	5,606.00			5,606.00
98090	DEPREC. - OFF. EQUIP. & FURN.	3,077.00			3,077.00
99998	OVERPAYMENT OF RESIDENT FUNDS	151.00			151.00
Marcum 01	Legal Expense	0.00		19,054.00	19,054.00
			RJE - 1	19,054.00	
Marcum 02	Greater Norwalk Chamber of Commerce	0.00		901.00	901.00
			RJE - 2	901.00	
Marcum 03	Licenses and Fees	0.00		1,830.00	1,830.00
			RJE - 2	1,830.00	
Marcum 05	Cell Phone	0.00		387.00	387.00
			RJE - 8	264.00	
			RJE - 10	123.00	
Marcum 08	Property Insurance	0.00		14,801.00	14,801.00
			RJE - 3	14,801.00	
Marcum 09	Auto Insurance	0.00		11,379.00	11,379.00
			RJE - 3	11,379.00	
Marcum 10	City Taxes	0.00		16,104.00	16,104.00
			RJE - 2	16,104.00	
Marcum 11	Bookkeeping Services	0.00		14,404.00	14,404.00
			RJE - 1	14,404.00	
Marcum 12	Credit Card Fees	0.00		210.00	210.00
			RJE - 2	210.00	
Marcum 14	Umbrella Insurance	0.00		13,164.00	13,164.00
			RJE - 3	13,164.00	
Marcum 15	Pharmacist Consultant	0.00		5,254.00	5,254.00
			RJE - 5	5,254.00	
Marcum 16	Misc. Expense	0.00		75.00	75.00
			RJE - 5	75.00	
Marcum 17	Scheduling Services	0.00		10,471.00	10,471.00
			RJE - 1	10,471.00	
Marcum 18	Surety Bond	0.00		937.00	937.00
			RJE - 3	937.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>				<b>0.00</b>	

Client: **Notre Dame Convalescent Homes, Inc.**  
 Engagement: **Medicaid - Notre Dame Convalescent Home 2016**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
90001	ADMIN - SALARY	115,920.00		0.00	115,920.00
<b>Subtotal [2] Administrators</b>		<b>115,920.00</b>		<b>0.00</b>	<b>115,920.00</b>
Subgroup : [4]	Other Administrative Salaries				
90201	BUS. OFFICE - SALARIES	116,462.00		0.00	116,462.00
94013	RELIGIOUS - ADMIN.	20,516.00		0.00	20,516.00
<b>Subtotal [4] Other Administrative Salaries</b>		<b>136,978.00</b>		<b>0.00</b>	<b>136,978.00</b>
Subgroup : [5B]	Food Service Supervisor				
80110	DIETARY - FOOD SERVICE MANAGER	84,647.00		0.00	84,647.00
<b>Subtotal [5B] Food Service Supervisor</b>		<b>84,647.00</b>		<b>0.00</b>	<b>84,647.00</b>
Subgroup : [5C]	Dietary Workers				
80101	DIETARY - SALARIES OTHERS	266,515.00		0.00	266,515.00
80102	DIETARY - SALARIES COOKS	47,612.00		0.00	47,612.00
<b>Subtotal [5C] Dietary Workers</b>		<b>314,127.00</b>		<b>0.00</b>	<b>314,127.00</b>
Subgroup : [6B]	Other Housekeeping Workers				
82029	HOUSEKEEPING-SALARIES	66,192.00		0.00	66,192.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>66,192.00</b>		<b>0.00</b>	<b>66,192.00</b>
Subgroup : [7A]	Engineer or Chief of Maintenance				
83010	ENVIRONMENTAL SUPERVISOR	150,827.00		0.00	150,827.00
<b>Subtotal [7A] Engineer or Chief of Maintenance</b>		<b>150,827.00</b>		<b>0.00</b>	<b>150,827.00</b>
Subgroup : [7B]	Other Maintenance Workers				
83001	ENVIRONMENTAL ASSISTANCES	41,645.00		0.00	41,645.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>41,645.00</b>		<b>0.00</b>	<b>41,645.00</b>
Subgroup : [8B]	Other Laundry Workers				
86029	LAUNDRY-SALARIES	62,575.00		0.00	62,575.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>62,575.00</b>		<b>0.00</b>	<b>62,575.00</b>
Subgroup : [12A]	Director of Nurses/Assistant Director				
60001	NURSING - DIR. OF NURSING	87,535.00		0.00	87,535.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>87,535.00</b>		<b>0.00</b>	<b>87,535.00</b>
Subgroup : [12B1]	RNs - Direct Care				
60100	NURSING - R.N. - NUNS	11,318.00		0.00	11,318.00
60101	NURSING - R.N. SALARIES	477,720.00		0.00	477,720.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>489,038.00</b>		<b>0.00</b>	<b>489,038.00</b>
Subgroup : [12B2]	RNs - Administrative				
60003	STAFF DEVELOPMENT NURSE	44,307.00		0.00	44,307.00
60004	INFECTION CONTROL NURSE	15,729.00		0.00	15,729.00
60104	NURSING - MDS R.N.	134,368.00		0.00	134,368.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>194,404.00</b>		<b>0.00</b>	<b>194,404.00</b>
Subgroup : [12C1]	LPNs - Direct Care				
60102	NURSING - L.P.N.	564,866.00		0.00	564,866.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>564,866.00</b>		<b>0.00</b>	<b>564,866.00</b>
Subgroup : [12D]	Aides and Attendants				
60103	NURSING - AIDES	989,914.00		0.00	989,914.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>989,914.00</b>		<b>0.00</b>	<b>989,914.00</b>
Subgroup : [12H]	Recreation Workers				
73801	RECREATION - SALARIES	119,943.00		0.00	119,943.00
73810	RECREATION AIDS	24,218.00		0.00	24,218.00
<b>Subtotal [12H] Recreation Workers</b>		<b>144,161.00</b>		<b>0.00</b>	<b>144,161.00</b>
Subgroup : [12M]	Social Workers/Case Management				
74101	SOC. WORKER SALARY-OTHER SERV.	110,442.00		0.00	110,442.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>110,442.00</b>		<b>0.00</b>	<b>110,442.00</b>
Subgroup : [12O]	Other				
75513	MEDICAL RECORDS - IN HOUSE	33,833.00		0.00	33,833.00
90101	ADMIN. - HUMAN RESOURCES	25,273.00		0.00	25,273.00
94011	RELIGIOUS - NUNS PASTORAL	93,571.00		0.00	93,571.00
<b>Subtotal [12O] Other</b>		<b>152,677.00</b>		<b>0.00</b>	<b>152,677.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>3,705,948.00</b>		<b>0.00</b>	<b>3,705,948.00</b>
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
80115	DIETARY - DIETICIAN CONSULTANT	21,700.00		0.00	21,700.00
<b>Subtotal [1] Dietitian</b>		<b>21,700.00</b>		<b>0.00</b>	<b>21,700.00</b>
Subgroup : [2]	Dentist				
74112	RESIDENTS DENTAL/POD-OTHER SR	8,145.00		1,548.00	9,693.00
			RJE - 1	774.00	
			RJE - 10	774.00	
<b>Subtotal [2] Dentist</b>		<b>8,145.00</b>		<b>1,548.00</b>	<b>9,693.00</b>
Subgroup : [3]	Pharmacist				
Marcum 15	Pharmacist Consultant	0.00		5,254.00	5,254.00

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 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
<b>Subtotal [3] Pharmacist</b>		<u>0.00</u>	RJE - 5	<u>5,254.00</u>	<u>5,254.00</u>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
74143	OTHER SERV.-PREFERRED THERAPY	439.00		0.00	439.00
74144	OTHER SER.-PHYSICAL THERAPY	131,236.00		0.00	131,236.00
74147	OTHER SERV.-PT CONS. MEDICARE	36,406.00		0.00	36,406.00
<b>Subtotal [5A] PT - Resident Care</b>		<u>168,081.00</u>		<u>0.00</u>	<u>168,081.00</u>
<b>Subgroup : [6]</b>	<b>Social Worker</b>				
74110	SOC. WORK CONSUL.-OTHER SERV.	0.00		1,600.00	1,600.00
<b>Subtotal [6] Social Worker</b>		<u>0.00</u>	RJE - 1	<u>1,600.00</u>	<u>1,600.00</u>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
74155	OTHER SERV. - MEDICAL DIRECTOR	21,175.00		0.00	21,175.00
<b>Subtotal [8A] Medical Director</b>		<u>21,175.00</u>		<u>0.00</u>	<u>21,175.00</u>
<b>Subgroup : [8E]</b>	<b>Other</b>				
74191	MEDICAL STAFF	9,875.00		(3,625.00)	6,250.00
<b>Subtotal [8E] Other</b>		<u>9,875.00</u>	RJE - 5 RJE - 7	<u>3,500.00</u> <u>(7,125.00)</u>	<u>6,250.00</u>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
74151	OTHER SERV.-SPEECH THERAPY	10,017.00		0.00	10,017.00
74152	OTHER SER.-SPEECH THER.MEDICA	28,806.00		0.00	28,806.00
<b>Subtotal [9A] ST - Resident Care</b>		<u>38,823.00</u>		<u>0.00</u>	<u>38,823.00</u>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
74148	OTHER SERV.-OCCUPATIONAL THER.	117,952.00		0.00	117,952.00
74149	OTHER SERV. - OT CONS. MEDICA	22,768.00		0.00	22,768.00
<b>Subtotal [10A] OT - Resident Care</b>		<u>140,720.00</u>		<u>0.00</u>	<u>140,720.00</u>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
60106	NURSING - POOL R.N.	3,178.00		4,614.00	7,792.00
<b>Subtotal [11A1] RN's - Direct Care</b>		<u>3,178.00</u>	RJE - 5	<u>4,614.00</u>	<u>7,792.00</u>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
60105	NURSING - POOL L.P.N.	7,366.00		3,890.00	11,256.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<u>7,366.00</u>	RJE - 5	<u>3,890.00</u>	<u>11,256.00</u>
<b>Subgroup : [12]</b>	<b>Other</b>				
60133	NURSING - CONSULT /MEDREC/INF	24,003.00		(24,003.00)	0.00
74154	OTHER SERV.-CONSULT PSYCHIATR	0.00		9,500.00	9,500.00
94015	RELIGIOUS - VISITING PRIESTS	10,040.00		2,375.00	12,415.00
<b>Subtotal [12] Other</b>		<u>34,043.00</u>	RJE - 5 RJE - 7	<u>(14,503.00)</u> <u>7,125.00</u>	<u>19,540.00</u>
<b>Total [13-B] Professional Fees</b>		<u>453,106.00</u>		<u>(1,222.00)</u>	<u>451,884.00</u>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
90087	ADMIN.-INS. (WORKMANS COMP)	68,275.00		0.00	68,275.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<u>68,275.00</u>		<u>0.00</u>	<u>68,275.00</u>
<b>Subgroup : [1A2]</b>	<b>Disability Insurance</b>				
90024	ADMIN.-STD-SHORT TERM DISABIL	12,432.00		0.00	12,432.00
90025	ADMIN.-DISABILITY (LTD)	3,019.00		0.00	3,019.00
<b>Subtotal [1A2] Disability Insurance</b>		<u>15,451.00</u>		<u>0.00</u>	<u>15,451.00</u>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
90015	ADMIN. - UNEMPLOYMENT COMP.	13,751.00		0.00	13,751.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<u>13,751.00</u>		<u>0.00</u>	<u>13,751.00</u>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
90014	ADMIN. - PAYROLL TAXES	260,627.00		0.00	260,627.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<u>260,627.00</u>		<u>0.00</u>	<u>260,627.00</u>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
90009	PATIENT MEDICAL INSURANCE	8,913.00		0.00	8,913.00
90010	ADMIN. - MEDICAL INSURANCE	204,500.00		0.00	204,500.00
90011	ADMIN. - DENTAL INSURANCE	11,962.00		0.00	11,962.00
90017	ADMIN. - (K) ACC PST AFLAC	1,587.00		0.00	1,587.00
90018	ADMIN. - (Q) AFLAC	760.00		0.00	760.00
90028	PRIMEFLEX FEES - PARTICIPANTS	69,220.00		0.00	69,220.00
<b>Subtotal [1A5] Health Insurance</b>		<u>296,942.00</u>		<u>0.00</u>	<u>296,942.00</u>
<b>Subgroup : [1A6]</b>	<b>Life Insurance</b>				
90020	ADMIN. - WHOLE LIFE INS. (OPT	5,764.00		0.00	5,764.00
90029	ADMIN. CO.LIFEHOSPITAL POLICY	112.00		0.00	112.00
90034	+ ADMIN. CO.LIFE CANCER POLICY	(63.00)		0.00	(63.00)
<b>Subtotal [1A6] Life Insurance</b>		<u>5,813.00</u>		<u>0.00</u>	<u>5,813.00</u>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				



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Account	Description	ADJ	JE Ref #	RJE	FINAL
		<u>9/30/2016</u>			<u>9/30/2016</u>
90065	ADMIN - BAD DEBT EXPENSE	53,031.00		0.00	53,031.00
<b>Subtotal [1C] Bad Debts</b>		<u>53,031.00</u>		<u>0.00</u>	<u>53,031.00</u>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
90250	BUS. OFFICE - PURCH. SERV. PR	92,332.00	RJE - 1	(49,149.00)	43,183.00
<b>Subtotal [1D] Accounting and Auditing</b>		<u>92,332.00</u>		<u>(49,149.00)</u>	<u>43,183.00</u>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
Marcum 01	Legal Expense	0.00	RJE - 1	19,054.00	19,054.00
<b>Subtotal [1E] Legal</b>		<u>0.00</u>		<u>19,054.00</u>	<u>19,054.00</u>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
90230	BUS. OFFICE - SUPPLIES	14,996.00	RJE - 1	111.00	15,107.00
<b>Subtotal [1G] Office Supplies</b>		<u>14,996.00</u>		<u>111.00</u>	<u>15,107.00</u>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
90280	BUS. OFFICE - COMM.(TEL & BEE	11,899.00	RJE - 8	(264.00)	11,635.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>11,899.00</u>		<u>(264.00)</u>	<u>11,635.00</u>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
Marcum 05	Cell Phone	0.00	RJE - 8	387.00	387.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>0.00</u>	RJE - 10	264.00	387.00
				123.00	
				<u>387.00</u>	<u>387.00</u>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
90085	ADMIN - PROVIDER TAX	379,473.00		0.00	379,473.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>379,473.00</u>		<u>0.00</u>	<u>379,473.00</u>
<b>Total [15] Expenditures Other than Salaries</b>		<u>1,212,590.00</u>		<u>(29,861.00)</u>	<u>1,182,729.00</u>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>				
90095	ADMIN.-HOL.PTY./GIFTS-STAFF	4,338.00		0.00	4,338.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<u>4,338.00</u>		<u>0.00</u>	<u>4,338.00</u>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
90060	ADMIN. - EMPLOYEE TRAVEL	3,754.00	RJE - 4	(160.00)	3,594.00
<b>Subtotal [4] Employee Travel</b>		<u>3,754.00</u>		<u>(160.00)</u>	<u>3,594.00</u>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
60119	NURSING - INSERVICE EDUCATION	611.00		0.00	611.00
60120	NURSING - CONTINUED EDUCATION	721.00		0.00	721.00
90075	ADMIN. - TUITION & EDUCATION	11,510.00		0.00	11,510.00
<b>Subtotal [5] Education Expense</b>		<u>12,842.00</u>		<u>0.00</u>	<u>12,842.00</u>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>				
90070	ADMIN. - AUTO & MAINT. EXPEN	2,436.00	RJE - 4	160.00	2,596.00
<b>Subtotal [6] Automobile Expense</b>		<u>2,436.00</u>		<u>160.00</u>	<u>2,596.00</u>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
90072	ADMIN.- HELP WANTED	1,788.00		0.00	1,788.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<u>1,788.00</u>		<u>0.00</u>	<u>1,788.00</u>
<b>Subgroup : [M2]</b>	<b>Advertising Telephone Directory</b>				
90073	ADMIN. - TEL. YELLOW PAGES	1,455.00		0.00	1,455.00
<b>Subtotal [M2] Advertising Telephone Directory</b>		<u>1,455.00</u>		<u>0.00</u>	<u>1,455.00</u>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
90083	ADMIN. - PUBLIC RELATIONS - A	32,105.00	RJE - 6	(4,999.00)	27,106.00
<b>Subtotal [M3] Advertising Other</b>		<u>32,105.00</u>		<u>(4,999.00)</u>	<u>27,106.00</u>
<b>Subgroup : [M6]</b>	<b>Barber and Beauty Supplies</b>				
74120	HAIRDRESSER OTHER SERVICES -	(683.00)		0.00	(683.00)
<b>Subtotal [M6] Barber and Beauty Supplies</b>		<u>(683.00)</u>		<u>0.00</u>	<u>(683.00)</u>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
90213	+ BUS. OFFICE - POSTAGE	6,713.00	RJE - 9	151.00	6,864.00
<b>Subtotal [M7] Postage</b>		<u>6,713.00</u>		<u>151.00</u>	<u>6,864.00</u>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>				
90084	ADMIN. - LICENSES & DUES	28,641.00	RJE - 2	(18,843.00)	9,798.00
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<u>28,641.00</u>	RJE - 10	(19,284.00)	9,798.00
				441.00	
				<u>(18,843.00)</u>	<u>9,798.00</u>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>				
Marcum 02	Greater Norwalk Chamber of Commerce	0.00	RJE - 2	901.00	901.00
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<u>0.00</u>		<u>901.00</u>	<u>901.00</u>

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Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>				
60124	NURSING - BOOKS, SUBSCR., FORMS	6,244.00		0.00	6,244.00
90030	ADMIN. - SUBSCRIPTIONS & BOOKS	7,686.00		6,664.00	14,350.00
			RJE - 5	3,100.00	
			RJE - 6	4,999.00	
			RJE - 10	(1,435.00)	
<b>Subtotal [M9] Subscriptions</b>		<b>13,930.00</b>		<b>6,664.00</b>	<b>20,594.00</b>
<b>Subgroup : [M10]</b>	<b>Contributions</b>				
90090	ADMIN. - CONTRIBUTIONS	735.00		0.00	735.00
<b>Subtotal [M10] Contributions</b>		<b>735.00</b>		<b>0.00</b>	<b>735.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
90260	BUS OFFICE - SERVICE CONTRACT	4,518.00		0.00	4,518.00
90285	ADMIN. - INTERNET WEBSITE	721.00		95.00	816.00
			RJE - 1	95.00	
90292	ADMIN. - COMPUTER PURCHASE SE	60.00		2,640.00	2,700.00
			RJE - 1	2,640.00	
90295	ADMIN. - COMPUTER CONSULT.	37,122.00		0.00	37,122.00
90300	ADMIN. - SOFTWARE SUPPORT	26,702.00		767.00	27,469.00
			RJE - 5	767.00	
Marcum 11	Bookkeeping Services	0.00		14,404.00	14,404.00
			RJE - 1	14,404.00	
Marcum 17	Scheduling Services	0.00		10,471.00	10,471.00
			RJE - 1	10,471.00	
<b>Subtotal [M11] Services Provided by Contract</b>		<b>69,123.00</b>		<b>28,377.00</b>	<b>97,500.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>				
90035	ADMIN.-BANK SERVICE CHARGE	867.00		0.00	867.00
90074	ADMIN. - PRE EMPLOYMENT SCREE	10,242.00		0.00	10,242.00
90089	ADMIN. - CIVIL PENALTIES	4,735.00		0.00	4,735.00
90215	BUS. OFFICE - PAYCHECKS/ADP	19,152.00		0.00	19,152.00
90290	BUS OFFICE-MISCELLANEOUS	(2,708.00)		0.00	(2,708.00)
94030	RELIGIOUS - SUPPLIES	1,265.00		0.00	1,265.00
99998	OVERPAYMENT OF RESIDENT FUNDS	151.00		0.00	151.00
Marcum 03	Licenses and Fees	0.00		1,830.00	1,830.00
			RJE - 2	1,830.00	
Marcum 12	Credit Card Fees	0.00		210.00	210.00
			RJE - 2	210.00	
Marcum 16	Misc. Expense	0.00		75.00	75.00
			RJE - 5	75.00	
<b>Subtotal [M13] Other</b>		<b>33,704.00</b>		<b>2,115.00</b>	<b>35,819.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<b>210,881.00</b>		<b>14,366.00</b>	<b>225,247.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>				
80131	DIETARY - RAW FOOD	137,550.00		0.00	137,550.00
<b>Subtotal [2A1] Raw Food</b>		<b>137,550.00</b>		<b>0.00</b>	<b>137,550.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>				
80130	DIETARY - SUPPLIES	24,805.00		0.00	24,805.00
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>24,805.00</b>		<b>0.00</b>	<b>24,805.00</b>
<b>Subgroup : [2B]</b>	<b>Purchased Services</b>				
80141	DIETARY - PURCHASED SERVICE	6,966.00		0.00	6,966.00
80142	DIETARY - PROF. SUBSCRIPTION	15.00		0.00	15.00
<b>Subtotal [2B] Purchased Services</b>		<b>6,981.00</b>		<b>0.00</b>	<b>6,981.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>169,336.00</b>		<b>0.00</b>	<b>169,336.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>				
86060	LAUNDRY - PURCHASED SER	32,710.00		0.00	32,710.00
<b>Subtotal [3B] Purchased Services</b>		<b>32,710.00</b>		<b>0.00</b>	<b>32,710.00</b>
<b>Subgroup : [3D]</b>	<b>Other</b>				
86030	LAUNDRY & LINEN - SUPPLIES	15,828.00		0.00	15,828.00
<b>Subtotal [3D] Other</b>		<b>15,828.00</b>		<b>0.00</b>	<b>15,828.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>48,538.00</b>		<b>0.00</b>	<b>48,538.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>				
82030	HOUSEKEEPING - SUPPLIES	18,760.00		0.00	18,760.00
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>18,760.00</b>		<b>0.00</b>	<b>18,760.00</b>
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>				
82060	HOUSEKEEPING - PURCHASED SER	74,183.00		0.00	74,183.00
<b>Subtotal [4B] Purchased Services</b>		<b>74,183.00</b>		<b>0.00</b>	<b>74,183.00</b>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>				
74135	DRUGS-OTHER SERV.	5,841.00		0.00	5,841.00
74137	DRUGS MEDICARE-OTHER SERV.	69,179.00		0.00	69,179.00
<b>Subtotal [5A2] Purchased from</b>		<b>75,020.00</b>		<b>0.00</b>	<b>75,020.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>				
60135	NURSING - DRUG SUPPLIES	43,093.00		0.00	43,093.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>43,093.00</b>		<b>0.00</b>	<b>43,093.00</b>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>				

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 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
60130	NURSING - SUPPLIES - NON DRUGS	68,467.00		0.00	68,467.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>68,467.00</b>		<b>0.00</b>	<b>68,467.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>				
74156	OTHER SER.AMBULANCE&DIAL A RI	3,676.00		0.00	3,676.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>3,676.00</b>		<b>0.00</b>	<b>3,676.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>				
74140	OTHER SERV. - OXYGEN	7,157.00		0.00	7,157.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>7,157.00</b>		<b>0.00</b>	<b>7,157.00</b>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>				
74158	OTHER SERV - X-RAY MEDICARE	11,616.00		0.00	11,616.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>11,616.00</b>		<b>0.00</b>	<b>11,616.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>				
74157	OTHER SERV. - LAB. MEDICARE	10,775.00		0.00	10,775.00
<b>Subtotal [5H] Laboratory</b>		<b>10,775.00</b>		<b>0.00</b>	<b>10,775.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>				
73820	RECREATION - CONTINUED EDUCAT	491.00		0.00	491.00
73870	RECREATION - BOOKS & SUBSCR	109.00		0.00	109.00
73880	RECREATION-MISC.SUP.&ENTERTAI	13,099.00		0.00	13,099.00
74125	CABLEVISION-OTHER SERVICES	20,597.00		0.00	20,597.00
<b>Subtotal [5I] Recreation</b>		<b>34,296.00</b>		<b>0.00</b>	<b>34,296.00</b>
<b>Subgroup : [5J]</b>	<b>Other</b>				
74153	OTHER SERV.-THERAPY SUPPLIES	3,195.00		0.00	3,195.00
<b>Subtotal [5J] Other</b>		<b>3,195.00</b>		<b>0.00</b>	<b>3,195.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>350,238.00</b>		<b>0.00</b>	<b>350,238.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>				
83030	PLANT OPER/MAINT. - SUPPLIES	73,697.00		0.00	73,697.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>73,697.00</b>		<b>0.00</b>	<b>73,697.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>				
83061	PLANT OPER./MAINT. - FUEL	60,592.00		0.00	60,592.00
83140	PLANT OPER./MAINT. - GAS	15,179.00		0.00	15,179.00
<b>Subtotal [6B] Heat</b>		<b>75,771.00</b>		<b>0.00</b>	<b>75,771.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
83062	PLANT OPER./MAINT. ELECTRICITY	89,413.00		0.00	89,413.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>89,413.00</b>		<b>0.00</b>	<b>89,413.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
83063	PLANT OPER./MAINT. - WATER	16,515.00		0.00	16,515.00
<b>Subtotal [6D] Water</b>		<b>16,515.00</b>		<b>0.00</b>	<b>16,515.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
90216	BUS. OFFICE - LEASED EQUIPMENT	35,884.00		(151.00)	35,733.00
<b>Subtotal [6E] Equipment Lease</b>		<b>35,884.00</b>	RJE - 9	<b>(151.00)</b>	<b>35,733.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
83060	PLANT OPER/MAINT. - PURCH. SE	142,823.00		764.00	143,587.00
			RJE - 2	239.00	
			RJE - 5	428.00	
			RJE - 10	97.00	
83065	PLANT OPER./MAINT-GROUNDS	21,549.00		0.00	21,549.00
<b>Subtotal [6F] Other</b>		<b>164,372.00</b>		<b>764.00</b>	<b>165,136.00</b>
<b>Subgroup : [7A]</b>	<b>Land Improvements</b>				
98010	+ DEPREC. - SITE IMPROVEMENT	(10,669.00)		0.00	(10,669.00)
<b>Subtotal [7A] Land Improvements</b>		<b>(10,669.00)</b>		<b>0.00</b>	<b>(10,669.00)</b>
<b>Subgroup : [7B]</b>	<b>Building &amp; Building Improvements</b>				
98030	DEPREC. - BUILDINGS	74,001.00		0.00	74,001.00
98031	DEPREC. - SPRINKLER SYSTEM	15,502.00		0.00	15,502.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>89,503.00</b>		<b>0.00</b>	<b>89,503.00</b>
<b>Subgroup : [7D]</b>	<b>Movable Equipment</b>				
98020	DEPREC. COMPUTER SYSTEMS	9,867.00		0.00	9,867.00
98045	DEPREC. - DISTICT PART FURNNGS.	1,493.00		0.00	1,493.00
98050	DEPREC. - HOSPITAL EQUIPMMNT	2,396.00		0.00	2,396.00
98055	DEPREC. - MAINTENANCE EQUIP.	5,318.00		0.00	5,318.00
98060	DEPREC. - KITCHEN EQUIPMENT	4,590.00		0.00	4,590.00
98065	DEPREC. - REHAB THERAPY	11,848.00		0.00	11,848.00
98070	DEPREC. - MOTOR VEHICLES	3,161.00		0.00	3,161.00
98075	DEPREC. - COMMON AREA FURNNGS.	2,716.00		0.00	2,716.00
98080	DEPREC. - CONVENT FURNINGINGS	46.00		0.00	46.00
98085	DEPREC. - PATIENTS ROOM FURNNS.	5,606.00		0.00	5,606.00
98090	DEPREC. - OFF. EQUIP. & FURN.	3,077.00		0.00	3,077.00
<b>Subtotal [7D] Movable Equipment</b>		<b>50,118.00</b>		<b>0.00</b>	<b>50,118.00</b>
<b>Subgroup : [10A]</b>	<b>Real estate taxes paid by owner</b>				
Marcum 10	City Taxes	0.00		16,104.00	16,104.00
			RJE - 2	16,104.00	

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
<b>Subtotal [10A] Real estate taxes paid by owner</b>		<b>0.00</b>		<b>16,104.00</b>	<b>16,104.00</b>
<b>Total [22] Maintenance and Property</b>		<b>584,604.00</b>		<b>16,717.00</b>	<b>601,321.00</b>
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
Marcum 08	Property Insurance	0.00	RJE - 3	14,801.00	14,801.00
				14,801.00	
<b>Subtotal [14A] Insurance on Property</b>		<b>0.00</b>		<b>14,801.00</b>	<b>14,801.00</b>
Subgroup : [14B]	Insurance of Automobiles				
Marcum 09	Auto Insurance	0.00	RJE - 3	11,379.00	11,379.00
				11,379.00	
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>0.00</b>		<b>11,379.00</b>	<b>11,379.00</b>
Subgroup : [14C1]	Umbrella				
Marcum 14	Umbrella Insurance	0.00	RJE - 3	13,164.00	13,164.00
				13,164.00	
<b>Subtotal [14C1] Umbrella</b>		<b>0.00</b>		<b>13,164.00</b>	<b>13,164.00</b>
Subgroup : [14C3]	Other				
90086	ADMIN.-INSUR.(PRO.CAS.LIAB.)	104,429.00	RJE - 3	(49,327.00)	55,102.00
				(49,327.00)	
90088	ADMIN. - INS.D & O	0.00	RJE - 3	9,046.00	9,046.00
				9,046.00	
Marcum 18	Surety Bond	0.00	RJE - 3	937.00	937.00
				937.00	
<b>Subtotal [14C3] Other</b>		<b>104,429.00</b>		<b>(39,344.00)</b>	<b>65,085.00</b>
<b>Total [27] Interest and Insurance</b>		<b>104,429.00</b>		<b>0.00</b>	<b>104,429.00</b>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
33020	GROSS CHARGES - TITLE 19	(4,497,035.00)		0.00	(4,497,035.00)
33022	HOSPICE - ROOM & BROAD	(81,507.00)		0.00	(81,507.00)
45050	MEDICAID MONTHLY ADJUSTMENTS	1,810,905.00		0.00	1,810,905.00
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(2,767,637.00)</b>		<b>0.00</b>	<b>(2,767,637.00)</b>
Subgroup : [3A]	Medicare Residents (All inclusive)				
33021	GROSS CHARGES - MEDICARE T-18	(1,733,774.00)		0.00	(1,733,774.00)
45051	MEDICARE MONTHLY ADJUSTMENTS	678,457.00		0.00	678,457.00
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(1,055,317.00)</b>		<b>0.00</b>	<b>(1,055,317.00)</b>
Subgroup : [4A]	Private-pay residents and other				
33000	GROSS CHARGES - PRIVATE	(366,245.00)		0.00	(366,245.00)
33010	GROSS CHARGES - SEMI PRIVATE	(1,860,368.00)		0.00	(1,860,368.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(2,226,613.00)</b>		<b>0.00</b>	<b>(2,226,613.00)</b>
Subgroup : [5A]	Prescription Drugs - Medicare				
33033	DRUG REV PP	(158.00)		0.00	(158.00)
33043	DRUG REV - MEDICARE	(68,271.00)		0.00	(68,271.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(68,429.00)</b>		<b>0.00</b>	<b>(68,429.00)</b>
Subgroup : [5C]	Prescription Drugs - Non-medicare				
33053	DRUG REV MEDICAID	(485.00)		0.00	(485.00)
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(485.00)</b>		<b>0.00</b>	<b>(485.00)</b>
Subgroup : [7A]	Physical Therapy - Medicare				
33040	GROSS CHARGES - PT MEDICARE	(311,192.00)		0.00	(311,192.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(311,192.00)</b>		<b>0.00</b>	<b>(311,192.00)</b>
Subgroup : [7C]	Physical Therapy - Non-medicare				
33030	GROSS CHARGES PRIVATE PT	(360.00)		0.00	(360.00)
33050	PT MEDICAID	(8,228.00)		0.00	(8,228.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(8,588.00)</b>		<b>0.00</b>	<b>(8,588.00)</b>
Subgroup : [8A]	Speech Therapy - Medicare				
33042	GROSS CHARGES - ST MEDICARE	(69,836.00)		0.00	(69,836.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(69,836.00)</b>		<b>0.00</b>	<b>(69,836.00)</b>
Subgroup : [8C]	Speech Therapy - Non-medicare				
33032	GROSS CHGS. PRIVATE ST	369.00		0.00	369.00
33052	SPEECH MEDICAID	(2,403.00)		0.00	(2,403.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(2,034.00)</b>		<b>0.00</b>	<b>(2,034.00)</b>
Subgroup : [9A]	Occupational Therapy - Medicare				
33041	GROSS CHARGES - OT MEDICARE	(284,990.00)		0.00	(284,990.00)
33051	OT THERAPY MEDICARE A	(2,857.00)		0.00	(2,857.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(287,847.00)</b>		<b>0.00</b>	<b>(287,847.00)</b>
Subgroup : [9C]	Occupational Therapy - Non-medicare				
33031	GROSS CHGS. PRIVATE OT	1,289.00		0.00	1,289.00
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>1,289.00</b>		<b>0.00</b>	<b>1,289.00</b>
Subgroup : [10A]	Other - Medicare				
33044	X-RAY MEDICARE A	(7,924.00)		0.00	(7,924.00)
33046	LAB MEDICARE a	(9,265.00)		0.00	(9,265.00)
<b>Subtotal [10A] Other - Medicare</b>		<b>(17,189.00)</b>		<b>0.00</b>	<b>(17,189.00)</b>
Subgroup : [10B]	Other - Non-medicare				

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Account	Description	ADJ 9/30/2016	JE Ref # RJE	FINAL 9/30/2016
33036	LAB REVENUE PRIVATE PAY	(17.00)	0.00	(17.00)
33056	LAB MEDICAID	(17.00)	0.00	(17.00)
<b>Subtotal [10B] Other - Non-medicare</b>		<b>(34.00)</b>	<b>0.00</b>	<b>(34.00)</b>
<b>Subgroup : [11] Meals sold to guests, employees, and others</b>				
58205	REV.SPEC.SALE OF MEALS TO STAF	(701.00)	0.00	(701.00)
<b>Subtotal [11] Meals sold to guests, employees, and others</b>		<b>(701.00)</b>	<b>0.00</b>	<b>(701.00)</b>
<b>Subgroup : [15] Interest Income</b>				
57200	REV.SPEC.SERV. - INTEREST	(478.00)	0.00	(478.00)
<b>Subtotal [15] Interest Income</b>		<b>(478.00)</b>	<b>0.00</b>	<b>(478.00)</b>
<b>Subgroup : [18] Other Revenue</b>				
34999	MISC. Income	(5,269.00)	0.00	(5,269.00)
45046	OTHER INCOME - REFUNDS	(10,240.00)	0.00	(10,240.00)
56100	REVSPEC.SERV.-VENDING MACHINE	5.00	0.00	5.00
57300	REV.SPEC.SERV. - STOCK DIVIDE	(40,336.00)	0.00	(40,336.00)
57400	REV.SPEC.SERV.-GAIN&LOSS ON MS	(734.00)	0.00	(734.00)
57410	UNREALIZED GAIN/LOSS	(55,366.00)	0.00	(55,366.00)
57500	REV.SPEC.SERV. - OTHER	(109.00)	0.00	(109.00)
58000	REV.SPEC.SERV.-UNRESTR.CONTRI	(17,560.00)	0.00	(17,560.00)
58100	REV.SPEC.INSURANCE REIMBURSME	(212.00)	0.00	(212.00)
58200	STAFF RECOGNITION FUND	(70.00)	0.00	(70.00)
58600	REV.SPEC.- CAPITAL IMPROVEMENT	(60,000.00)	0.00	(60,000.00)
58700	CONTRIBUTIONS - TEMPORARILY RESTRICTED	(6,174.00)	0.00	(6,174.00)
69990	Uncategorized Expenses	(1,064.00)	0.00	(1,064.00)
<b>Subtotal [18] Other Revenue</b>		<b>(197,129.00)</b>	<b>0.00</b>	<b>(197,129.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(7,012,220.00)</b>	<b>0.00</b>	<b>(7,012,220.00)</b>
<b>Group : [31-32] Assets</b>				
<b>Subgroup : [A1] Cash</b>				
11002	CASH IN BANK-PAYROLL ACCT	3,728.00	0.00	3,728.00
11005	CASH IN BANK/OPERATING/FFLD C	13,109.00	0.00	13,109.00
11006	CASH ON HAND-PETTY CASH	480.00	0.00	480.00
11007	FFLD COUNTY MONEY MARKET	1,270,954.00	0.00	1,270,954.00
11042	FAIRFIELD COUNTY SAVINGS/R. F.	11,765.00	0.00	11,765.00
11043	CASH IN BANK-PRIME PAY ACCOUNT	5,135.00	0.00	5,135.00
11046	CASH ON HAND-RESIDENT PETTY C	20.00	0.00	20.00
11050	PAYROLL CASH ACCOUNT	(22,183.00)	0.00	(22,183.00)
11060	CASH CLEARING ACCT.	3,502.00	0.00	3,502.00
<b>Subtotal [A1] Cash</b>		<b>1,286,510.00</b>	<b>0.00</b>	<b>1,286,510.00</b>
<b>Subgroup : [A2] Resident A/R</b>				
11102	A/R PATIENT LIABILITY	20.00	0.00	20.00
11201	ACCOUNTS RECEIVABLE	846,373.00	0.00	846,373.00
11221	MEDICARE RECEIVABLE	156,734.00	0.00	156,734.00
11250	ACCOUNTS RECEIVABLE - OTHER	(589.00)	0.00	(589.00)
11255	ALLOWANCE FOR DOUBTFUL ACCTS.	(43,000.00)	0.00	(43,000.00)
<b>Subtotal [A2] Resident A/R</b>		<b>959,538.00</b>	<b>0.00</b>	<b>959,538.00</b>
<b>Subgroup : [A3] Other A/R</b>				
11211	ACCOUNTS RECEIVABLE-EMPLOYEES	257.00	0.00	257.00
<b>Subtotal [A3] Other A/R</b>		<b>257.00</b>	<b>0.00</b>	<b>257.00</b>
<b>Subgroup : [A4] Inventories</b>				
11300	INVENTORY	37,133.00	0.00	37,133.00
<b>Subtotal [A4] Inventories</b>		<b>37,133.00</b>	<b>0.00</b>	<b>37,133.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>				
11435	PREPAID EXPENSE - GENERAL	33,057.00	0.00	33,057.00
<b>Subtotal [A5] Prepaid Expenses</b>		<b>33,057.00</b>	<b>0.00</b>	<b>33,057.00</b>
<b>Subgroup : [A7] Medicare Final Settlement Receivable</b>				
11441	MEDICARE SETTLEMENT	12.00	0.00	12.00
<b>Subtotal [A7] Medicare Final Settlement Receivable</b>		<b>12.00</b>	<b>0.00</b>	<b>12.00</b>
<b>Subgroup : [A8] Other Current Assets</b>				
11442	MEDICAID SETTLEMENT	13,565.00	0.00	13,565.00
<b>Subtotal [A8] Other Current Assets</b>		<b>13,565.00</b>	<b>0.00</b>	<b>13,565.00</b>
<b>Subgroup : [B1] Land</b>				
14500	LAND	36,800.00	0.00	36,800.00
<b>Subtotal [B1] Land</b>		<b>36,800.00</b>	<b>0.00</b>	<b>36,800.00</b>
<b>Subgroup : [B2] Land Improvements</b>				
14510	LAND/SITE IMPROVEMENTS	94,852.00	0.00	94,852.00
14610	ACCUM.DEPREC.-SITE IMPROVEMENT	(94,852.00)	0.00	(94,852.00)
<b>Subtotal [B2] Land Improvements</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [B3] Buildings</b>				
14530	BUILDINGS & BLDG. IMPROVEMENTS	2,473,759.00	0.00	2,473,759.00
14630	ACCUM.DEPREC.-BUILDINGS	(1,752,337.00)	0.00	(1,752,337.00)
<b>Subtotal [B3] Buildings</b>		<b>721,422.00</b>	<b>0.00</b>	<b>721,422.00</b>
<b>Subgroup : [B5] Non-Movable Equipment</b>				
14531	SPRINKLER SYSTEM	387,547.00	0.00	387,547.00
14631	ACCU. DEPREC. - SPRINKLER SYST	(170,333.00)	0.00	(170,333.00)
<b>Subtotal [B5] Non-Movable Equipment</b>		<b>217,214.00</b>	<b>0.00</b>	<b>217,214.00</b>

Client: **Notre Dame Convalescent Homes, Inc.**  
 Engagement: **Medicaid - Notre Dame Convalescent Home 2016**  
 Period Ending: **9/30/2016**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
14520	COMPUTER SYSTEMS	115,458.00		0.00	115,458.00
14545	DESTINCT PART FURNISHINGS	17,567.00		0.00	17,567.00
14550	HOSPITAL EQUIPMENT	259,436.00		0.00	259,436.00
14555	MAINTENANCE EQUIPMENT	116,769.00		0.00	116,769.00
14560	KITCHEN EQUIPMENT	145,077.00		0.00	145,077.00
14565	REHAB/THERAPY EQUIPMENT	305,628.00		0.00	305,628.00
14575	COMMON AREA FURNISHINGS	57,567.00		0.00	57,567.00
14580	CONVENT FURNISHINGS	32,739.00		0.00	32,739.00
14585	PATIENT ROOM FURNISHINGS	112,794.00		0.00	112,794.00
14590	OFFICE EQUIP. & FURNISHINGS	110,573.00		0.00	110,573.00
14620	ACCUM. DEPREC. - COMPUTER SYS	(101,656.00)		0.00	(101,656.00)
14645	ACCUM. DEPREC. - DP FURNISHINGS	(4,653.00)		0.00	(4,653.00)
14650	ACCUM. DEPREC. - HOSPITAL EQUIP.	(236,458.00)		0.00	(236,458.00)
14655	ACCUM. DEPREC. - MAINT EQUIP.	(65,311.00)		0.00	(65,311.00)
14660	ACCUM. DEPREC. - KITCHEN EQUIP.	(117,526.00)		0.00	(117,526.00)
14665	ACCUM. DEPREC./REHAB/THERAPY EQ	(212,865.00)		0.00	(212,865.00)
14675	ACCUM. DEPREC. COMMON AREA FUR	(40,702.00)		0.00	(40,702.00)
14680	ACCUM. DEPREC. - CONVENT FURN.	(32,390.00)		0.00	(32,390.00)
14685	ACCUM. DEPREC. - PATIENT RM FURN.	(82,959.00)		0.00	(82,959.00)
14690	ACCUM. DEPREC. - OFFICE FURNEQU	(104,401.00)		0.00	(104,401.00)
<b>Subtotal [B6] Movable Equipment</b>		<b>274,687.00</b>		<b>0.00</b>	<b>274,687.00</b>
<b>Subgroup : [B7]</b>	<b>Motor Vehicles</b>				
14570	MOTOR VEHICLES	55,801.00		0.00	55,801.00
14670	ACCUM. DEPREC. - MOTOR VEHICLES	(35,252.00)		0.00	(35,252.00)
<b>Subtotal [B7] Motor Vehicles</b>		<b>20,549.00</b>		<b>0.00</b>	<b>20,549.00</b>
<b>Subgroup : [D5]</b>	<b>Investments Related to Resident Care</b>				
11008	INVESTMENT ACCOUNT	306,545.00		0.00	306,545.00
11009	INVESTMENT ACCOUNT	1,268,430.00		0.00	1,268,430.00
11015	Beneficial Interest - Ratchford Trust	102,903.00		0.00	102,903.00
<b>Subtotal [D5] Investments Related to Resident Care</b>		<b>1,677,878.00</b>		<b>0.00</b>	<b>1,677,878.00</b>
<b>Total [31-32] Assets</b>		<b>5,278,622.00</b>		<b>0.00</b>	<b>5,278,622.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>				
<b>Subgroup : [A1]</b>	<b>Trade A/P</b>				
21700	ACCOUNTS PAYABLE - VENDOR	(237,692.00)		0.00	(237,692.00)
<b>Subtotal [A1] Trade A/P</b>		<b>(237,692.00)</b>		<b>0.00</b>	<b>(237,692.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
21713	ACCRUED PAYROLL	(28,928.00)		0.00	(28,928.00)
<b>Subtotal [A4] Accrued Payroll</b>		<b>(28,928.00)</b>		<b>0.00</b>	<b>(28,928.00)</b>
<b>Subgroup : [A6]</b>	<b>Accrued Payroll Taxes Payable</b>				
21726	ACCRUED PAYROLL TAXES	(2,228.00)		0.00	(2,228.00)
<b>Subtotal [A6] Accrued Payroll Taxes Payable</b>		<b>(2,228.00)</b>		<b>0.00</b>	<b>(2,228.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
11041	CLIENT FUND LIABILITY	(11,765.00)		0.00	(11,765.00)
11045	SUNSHINE CLUB	(1,055.00)		0.00	(1,055.00)
21710	WAGE GARNISHMENTS	(183.00)		0.00	(183.00)
21711	403-B LOAN REPAYMENT	(1,620.00)		0.00	(1,620.00)
21712	EMPLOYEE TAX SHELTER PLAN	(2,780.00)		0.00	(2,780.00)
21714	PAYROLL SAVINGS (DEDUCTION)	(85,343.00)		0.00	(85,343.00)
21715	ROTH - PPI/AMERIPRISE	(1,240.00)		0.00	(1,240.00)
22000	Due to Others	(78,928.00)		0.00	(78,928.00)
<b>Subtotal [A12] Other Current Liabilities</b>		<b>(182,914.00)</b>		<b>0.00</b>	<b>(182,914.00)</b>
<b>Total [33-34] Liabilities</b>		<b>(451,762.00)</b>		<b>0.00</b>	<b>(451,762.00)</b>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
29900	Retained Earnings/NET WORTH	(4,654,310.00)		0.00	(4,654,310.00)
<b>Subtotal [B5] Cumulated Earnings</b>		<b>(4,654,310.00)</b>		<b>0.00</b>	<b>(4,654,310.00)</b>
<b>Total [35] Equity</b>		<b>(4,654,310.00)</b>		<b>0.00</b>	<b>(4,654,310.00)</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>(172,550.00)</b>		<b>0.00</b>	<b>(172,550.00)</b>

Client: Notre Dame Convalescent Homes, Inc.  
 Engagement: Medicaid - Notre Dame Convalescent Home 2016  
 Period Ending: 9/30/2016  
 Trial Balance: A.01 - TB-CANH  
 Workpaper: H.01 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
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Reclassifying Journal Entries JE # 1					E.06
Reclass legal expense from accounting line					
74110	SOC WORK CONSUL -OTHER SERV		1,600.00		
74112	RESIDENTS DENTAL/POD-OTHER SR		774.00		
90230	BUS. OFFICE - SUPPLIES		111.00		
90285	ADMIN - INTERNET WEBSITE		95.00		
90292	ADMIN - COMPUTER PURCHASE SE		2,640.00		
Marcum 01	Legal Expense		19,054.00		
Marcum 11	Bookkeeping Services		14,404.00		
Marcum 17	Scheduling Services		10,471.00		
90250	BUS. OFFICE - PURCH. SERV. PR			49,149.00	
<b>Total</b>			<b>49,149.00</b>		<b>49,149.00</b>

Reclassifying Journal Entries JE # 2					E.01c - Page 6
To reclass expense not related to Dues					
83060	PLANT OPER/MAINT. - PURCH. SE		239.00		
Marcum 02	Greater Norwalk Chamber of Commerce		901.00		
Marcum 03	Licenses and Fees		1,830.00		
Marcum 10	City Taxes		16,104.00		
Marcum 12	Credit Card Fees		210.00		
90084	ADMIN. - LICENSES & DUES			19,284.00	
<b>Total</b>			<b>19,284.00</b>		<b>19,284.00</b>

Reclassifying Journal Entries JE # 3					E.07
Per Client: Reclass insurances to proper groupings for page 27					
90088	ADMIN. - INS. D & O		9,046.00		
Marcum 08	Property Insurance		14,901.00		
Marcum 09	Auto Insurance		11,379.00		
Marcum 14	Umbrella Insurance		13,164.00		
Marcum 18	Surety Bond		937.00		
90086	ADMIN -INSUR (PRO CAS. LIAB.)			49,327.00	
<b>Total</b>			<b>49,327.00</b>		<b>49,327.00</b>

Reclassifying Journal Entries JE # 4					E.01
To reclass expense to the correct gl account					
90070	ADMIN. - AUTO & MAINT. EXPEN		160.00		
90060	ADMIN. - EMPLOYEE TRAVEL			160.00	
<b>Total</b>			<b>160.00</b>		<b>160.00</b>

Reclassifying Journal Entries JE # 5					E.05 & E.05a
To reclass Nursing - Consult/Med/Recrnl					
60105	NURSING - POOL L.P.N.		3,890.00		
60106	NURSING - POOL R.N.		4,614.00		
74154	OTHER SERV -CONSULT PSYCHIATR		2,375.00		
74191	MEDICAL STAFF		3,500.00		
83060	PLANT OPER/MAINT. - PURCH. SE		428.00		
90030	ADMIN. - SUBSCRIPTIONS & BOOKS		3,100.00		
90300	ADMIN. - SOFTWARE SUPPORT		767.00		
Marcum 15	Pharmacist Consultant		5,254.00		
Marcum 16	Misc Expense		75.00		
60133	NURSING - CONSULT /MEDREC/INF			24,003.00	
<b>Total</b>			<b>24,003.00</b>		<b>24,003.00</b>

Reclassifying Journal Entries JE # 6					E.05 - Page 7
To reclass Leading Age dues from the public relations account					
90030	ADMIN. - SUBSCRIPTIONS & BOOKS		4,999.00		
90083	ADMIN. - PUBLIC RELATIONS - A			4,999.00	
<b>Total</b>			<b>4,999.00</b>		<b>4,999.00</b>

Reclassifying Journal Entries JE # 7					E.01b - Page 2
To reclass psychiatrist expense from medical staff					
74154	OTHER SERV -CONSULT PSYCHIATR		7,125.00		
74191	MEDICAL STAFF			7,125.00	
<b>Total</b>			<b>7,125.00</b>		<b>7,125.00</b>

Reclassifying Journal Entries JE # 8					E.01c - Page 2
To reclass cell phone expense to the appropriate line of the cost report					
Marcum 05	Cell Phone		264.00		
90280	BUS. OFFICE - COMM (TEL & BEE			264.00	
<b>Total</b>			<b>264.00</b>		<b>264.00</b>

Reclassifying Journal Entries JE # 9					E.08
Reclass shipping costs from leased equipment to postage line on the cost report					
90213	+ BUS. OFFICE - POSTAGE		151.00		
90216	BUS. OFFICE - LEASED EQUIPMENT			151.00	
<b>Total</b>			<b>151.00</b>		<b>151.00</b>

Reclassifying Journal Entries JE # 10					E.09
Reclass expense from subscriptions line					
74112	RESIDENTS DENTAL/POD-OTHER SR		774.00		
83060	PLANT OPER/MAINT. - PURCH. SE		97.00		
90084	ADMIN. - LICENSES & DUES		441.00		
Marcum 05	Cell Phone		123.00		
90030	ADMIN. - SUBSCRIPTIONS & BOOKS			1,435.00	
<b>Total</b>			<b>1,435.00</b>		<b>1,435.00</b>



Provider Name: Notre Dame Conv. Home, Inc  
 Provider Number: 2865  
 Period Ended: 9/30/2016

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

		Yes	No	Comment
1	Are all vehicles registered and insured in the facility's name? <i>Please provide copies of the most recent insurance cards and current vehicle registration.</i>			
2	Are all purchase and lease agreements made in the facility's name?			
3	Are mileage logs maintained for facility vehicles claimed for reimbursement?			
4	Has the maximum allowable number of vehicles claimed for reimbursement been exceeded?			
5	Was there any personal usage of Facility vehicles? If so, please state the personal use percentage.			
6	Have all newly acquired motor vehicle additions for the 2013 cost year been supported with invoices or purchase/lease agreements and cancelled checks? Please provide copies.			