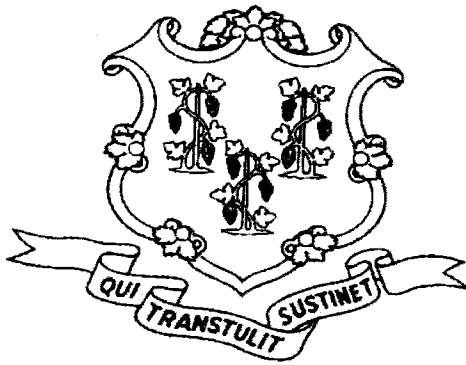


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

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)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

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 9/30/2017	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, 2016 and ending September 30, 2017, 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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Notre Dame Convalescent Home, Inc.		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 76 West Rocks Road, Norwalk, CT 06851				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/21/2017	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-847-5893		Report for Year Ended 9/30/2017	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="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
Administrator				
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 Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2017	Page 3B	of 37
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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 9/30/2017	Page 4	of 37		
<p>Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.</p>							
<p>Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No</p> <p>If "Yes," provide the following information:</p>							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
		<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 9/30/2017	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.

1. 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 Notre Dame Convalescent Home, Inc.		License No. 286-C	Report for Year Ended 9/30/2017			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
U.S. Bank Equipment Finance, Inc., P.O. Box 790448, St. Louis, MO 61379	<input type="radio"/>	<input checked="" type="radio"/>	Copiers/Fax (See attached amendment to include additional equipment)	02/03/16	Monthly	34,395	34,395
Pinery Bowes Global Financial, P.O. Box 371887, Pittsburgh, PA 15250	<input type="radio"/>	<input checked="" type="radio"/>	Postage Machine	06/01/12	Monthly	884	884
Martin Business	<input type="radio"/>	<input checked="" type="radio"/>	Telephone Messaging Service	12/01/11	Quarterly	879	879
	<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"/>					
						Total ***	36,158

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

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

General Information and Questionnaire
Accounting Basis

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2017	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 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Cost Reporting, Accounting and Audit	\$ 43,955
2	\$
3	\$
4	\$
Charge for Services Provided	
\$ 43,955	

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 Wiggan & 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 General representation and employee matters	\$ 7,945
2 Collections and probate court (Disallowed on Pg. 28)	\$ 5,560
3	\$
4	\$
5	\$
Charge for Services Provided	
\$ 13,505	

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 9/30/2017						Page 8	of 37		
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	RHNS (Specify)			CCNH	RHNS (Specify)
		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		60			
B. On last day of THIS report period		60	60		60	60		60			
2. Number of Residents											
A. As of midnight of PREVIOUS report period		59	59		59	59		57	57		
B. As of midnight of THIS report period		58	58		57	57		58	58		
3. Total Number of Days Care Provided During Period											
A. Medicare		2,700	2,700		2,116	2,116		584	584		
B. Medicaid (Conn.)		12,999	12,999		9,351	9,351		3,648	3,648		
C. Medicaid (other states)											
D. Private Pay		4,990	4,990		4,004	4,004		986	986		
E. State SSI for RCH											
F. Other (Specify)											
G. Total Care Days During Period (3A thru F)		20,689	20,689		15,471	15,471		5,218	5,218		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days											
B. Other Bed Reserve Days		38	38		11	11		27	27		
5. Total Resident Days (3G + 4A + 4B)		20,727	20,727		15,482	15,482		5,245	5,245		

Schedule of Resident Statistics (Cont'd)

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	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		CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	8		39		11				
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	1,167	1,167		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	7,657	7,657		
D. Total Physical Therapy Treatments	8,824	8,824		
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B	442	442		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	397	397		
D. Total Speech Therapy Treatments	839	839		
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B	612	612		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other	7,232	7,232		
D. Total Occupational Therapy Treatments	7,844	7,844		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Notre Dame Convalescent Home, Inc.	286-C	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	114,285	2,514				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	190,327	7,726				
5. Dietary Service						
a. Head Dietician						
b. Food Service Supervisor	74,270	2,359				
c. Dietary Workers	323,452	20,372				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	125,312	9,444				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	66,607	2,055				
b. Other Maintenance Workers	83,870	3,512				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	84,089	6,831				
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	101,041	2,127				
b. RN						
1. Direct Care	517,609	13,297				
2. Administrative**	206,375	5,412				
c. LPN						
1. Direct Care	460,239	14,366				
2. Administrative**						
d. Aides and Attendants	998,148	58,092				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	109,725	5,917				
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	100,330	2,871				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	159,251	5,962				
A-13. Total Salary Expenditures	3,714,930	162,857				

* 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	\$ 27,828	1,245				
Human Resources	33,437	1,081				
Religious - Nuns Pastoral	97,986	3,636				
Total	\$ 159,251	5,962	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	-					
Psychiatrist Consultant	\$ 5,875	24				
Religious - Visiting Priests	10,560	352				
Total	\$ 16,435	376	\$ -	-	\$ -	-

**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			
Notre Dame Convalescent Home, Inc.		286-C	9/30/2017		11	37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section I - Operators/Owners									
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).									
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) Notre Dame Convalescent Home, Inc.		License No. 286-C		Report for Year Ended 9/30/2017		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Dana J. Paul	114,285		Life Insurance	Administrator	2,514 A2				
Section IV - Assistant Administrators									

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

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	\$ 18,553	-	Non-Discrim.	Employee- Sister Lucie (Admin)	688	A.4
Sisters Congregation - Saint Thomas of Villanova	\$ 13,855	-	Non-Discrim.	Employee- Sister Lucie (RN)	514	A.12.b.1.
Sisters Congregation - Saint Thomas of Villanova	\$ 45,860	-	Non-Discrim.	Employee- Sister Lucie (Pastoral)	1,702	A.12.o.
Sisters Congregation - Saint Thomas of Villanova	\$ 52,126	-	Non-Discrim.	Employee- Sister Frances (Pastoral)	1,934	A.12.o.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Notre Dame Convalescent Home, Inc.	286-C	9/30/2017	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian	19,100	497				
2. Dentist	11,279	Monthly Fee				
3. Pharmacist	7,320	Fee Based				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	169,882	2,463				
b. Other						
6. Social Worker	5,000	100				
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	26,845	105				
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 & Board Meeting	9,700	46				
9. Speech Therapist						
a. Resident Care	49,267	532				
b. Other						
10. Occupational Therapist						
a. Resident Care	148,557	2,002				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	53,301	802				
2. Administrative***	28,224	279				
b. LPN						
1. Direct Care	109,874	2,672				
2. Administrative***						
c. Aides	9,931	442				
d. Other						
12. Other (Specify) See Attached Schedule	16,435	376				
B-13 Total Fees Paid in Lieu of Salaries	664,715	10,316				

* 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		License No.	Report for Year Ended		Page	of
Notre Dame Convalescent Home, Inc.		286-C	9/30/2017		14	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 Dental Group, 888 Worcester St, Suite 130, Wellesley, MA 02482	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		
Access Capital	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Emily Quade	MDS Consultant	<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		
Neurology Associates of Norwalk, P.C., 637 West Ave #200, Norwalk, CT 06850	Psychiatrist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Father Paul Sankaralengam	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Father D'Souza	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Father Desruisseaux	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Father Anemelu	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Father Vettakunnel	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Father Pereira	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Father Karickal	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Father Anthony Jonhn Britto	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input type="radio"/>			

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2017	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 85,765	85,765		
2. Disability Insurance	\$ 15,822	15,822		
3. Unemployment Insurance	\$ 11,707	11,707		
4. Social Security (F.I.C.A.)	\$ 267,277	267,277		
5. Health Insurance	\$ 317,526	317,526		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 10,571	10,571		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 20,000	20,000		
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 51,375	51,375		
d. Accounting and Auditing	\$ 43,955	43,955		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 13,505	13,505		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 26,425	26,425		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 14,038	14,038		
2. Cellular Phones	\$ 342	342		
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 377,960	377,960		
Subtotal	\$ 1,256,268	1,256,268		

* 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.
9/30/2017

Attachment Page 15

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Notre Dame Convalescent Home, Inc.	286-C	9/30/2017	16	37	
Item		Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:		1,256,268	1,256,268		
i. Travel and Entertainment					
1. Resident Travel and Entertainment \$					
2. Holiday Parties for Staff \$ 381 381					
3. Gifts to Staff and Residents \$ 14,702 14,702					
4. Employee Travel \$ 2,645 2,645					
5. Education Expenses Related to Seminars and Conventions \$ 10,749 10,749					
6. Automobile Expense (<i>not purchase or depreciation</i>) \$ 9,529 9,529					
7. Other (<i>Specify</i>) See Attached Schedule \$					
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>) \$ 12,637 12,637					
2. Advertising Telephone Directory (<i>all such expenses</i>)*** \$ 1,587 1,587					
3. Advertising Other (<i>Specify</i>)*** \$ 52,985 52,985 See Attached Schedule					
4. Fund-Raising*** \$					
5. Medical Records \$					
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$					
7. Postage \$ 6,668 6,668					
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule \$ 10,690 10,690					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$ 825 825					
9. Subscriptions \$ 6,094 6,094					
10. Contributions*** \$ See Attached Schedule					
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>) \$ 99,641 99,641					
12. Administrative Management Services** \$					
13. Other (<i>Specify</i>) See Attached Schedule \$ 44,409 44,409					
C-14 Total Administrative & General Expenditures		\$ 1,529,810	1,529,810		

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Public Relations	\$ 52,985		
Total Other Advertising	\$ 52,985	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 4,614		
CHA Dues	280		
ACHCA	100		
Leading Age	5,637		
Chaple Dues	59		
Total Dues	\$ 10,690	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Service Charge	\$ 2,211		
Pre Employment Screening	8,469		
Civil Penalties (Disallowed on Pg. 28)	1,580		
Paychecks/ADP	27,824		
Misc. Expense (Disallowed on Pg. 28)	652		
Religious Supplies	1,693		
Licenses and Fees	1,636		
Amex / Amazon Prime / Costco Memberships	344		
Total Other Administrative and General	\$ 44,409	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2017	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 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 147,829	147,829		
2.	Non-Food Supplies	\$ 23,280	23,280		
3.	Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
		\$ 10,104	10,104		
c. Management Services**					
		\$			
d. Other (Specify) _____					
		\$			
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 181,213	181,213		
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. \$677					
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	9/30/2017	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. \$	808	808	
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)		\$	2,187	2,187	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	11,616	11,616	
3E. Total Laundry Expenditures (3a + b + c + d)		\$	14,611	14,611	
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	9/30/2017		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. \$	27,353	27,353		
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. \$	90	90		
c.	Management Services*	\$				
d.	Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	27,443	27,443		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Partners Pharmacy	\$	87,122	87,122		
b.	Medicine Cabinet Drugs	\$	7,683	7,683		
c.	Medical and Therapeutic Supplies	\$	113,085	113,085		
d.	Ambulance/Limousine***	\$	1,198	1,198		
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	6,718	6,718		
f.	X-rays and Related Radiological Procedures***	\$	9,691	9,691		
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$	11,543	11,543		
i.	Recreation	\$	26,271	26,271		
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	4,297	4,297		
5K.	Total Resident Care Expenditures (5a - 5j)	\$	267,608	267,608		

* 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)
	-		
Therapy Supplies	\$ 4,297		
Total Other Resident Care	\$ 4,297	\$ -	\$ -

**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 9/30/2017	Page of 21 37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Signature Landscaping	34 Esquire Road Norwalk, CT 06851	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Grounds	15,475			22	6f
Pylon Tecnology	P.O. Box 85, Greenwich, CT 06386	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Support Consulting	43,711			16	m11
Point Click Care/Wescom Solutions	Box 8500, Philidelphia, PA 19178	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Computer Software	25,085			16	m11
Ratick Combustion	P.O. Box 6406, Bridgeport, CT 06606	<input type="radio"/>	<input checked="" type="radio"/>	N/A	System Cleaning & Repair	10,213			22	6f
Honeywell		<input type="radio"/>	<input type="radio"/>	N/A	Heating & A/C	26,000			22	6f
		<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"/>							

* 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	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 54,752	54,752				
b. Heat	\$ 88,016	88,016				
c. Light & Power	\$ 70,424	70,424				
d. Water	\$ 18,664	18,664				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 36,158	36,158				
f. Other (<i>itemize</i>)	\$ 145,662	145,662				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 413,676	413,676				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 33,666	33,666				
c. Non-Movable Equipment	\$ 22,668	22,668				
d. Movable Equipment	\$ 25,072	25,072				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 81,406	81,406				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 17,107	17,107				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 98,513	98,513				

* 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	\$ 128,118		
Plant Operations - Grounds Maintenance	17,544		
Total Other Repairs and Maintenance	\$ 145,662	\$ -	\$ -

Depreciation Schedule

Name of Facility Notre Dame Convalescent Home, Inc.		License No. 286-C	Report for Year Ended 9/30/2017				Page 23	of 37	
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
A. Land Improvements									
1. Acquired prior to this report period		94,852		94,852	94,852	S/L	Various		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period		2,715,269		2,715,269	2,399,137	S/L	Various	25,258	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		142,025		142,025		S/L	Various	8,408	
B-4. Subtotal									33,666
C. Non-Movable Equipment									
1. Acquired prior to this report period		433,873		433,873	309,118	S/L	Various	22,668	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									22,668
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. 1997 Ford Truck		9,538		9,538	9,538	S/L	8		
b. 1999 Toyota Forerunner		17,025		17,025	17,025	S/L	5		
c. 2005 Chrysler Van		6,500		6,500	6,500	S/L	5		
d. 2012 GMC Sierra Truck		23,710		23,710	4,742	S/L	5	4,742	
2. Movable Equipment									
a. Acquired prior to this report period		847,431		847,431	753,766	S/L	Various	18,153	
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									25,072
E. Total Depreciation									81,406

Notre Dame Convalescent Home, Inc.
9/30/2017

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/4/2017	Front Doorway Project	\$ 99,987	15	\$ 6,666
4/7/2017	Therapy Room Project	18,470	15	1,231
9/14/2017	Boiler Project	63,568	20	3,178
9/30/2017	Less: Restricted Contributions Revenue	\$ (40,000)	15	\$ (2,667)
Total additions for Building Improvements		\$ 142,025		\$ 8,408 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/18/2016	Hospital Beds	\$ 1,829	10	\$ 183
1/24/2017	Hospital Beds	2,926	10	293
7/17/2017	Hospital Beds	5,423	10	542
12/1/2016	HK Laundry Equipment	11,587	10	1,159
Total additions for Movable Equipment		\$ 21,765		\$ 2,177 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Notre Dame Convalescent Homes, Inc.
 Depreciation Schedule
 09/30/17

PROPERTY CATEGORY	Acquisition Year	Historical Cost	Cost to Be Depreciated	Life	Method	2016 Deprec.	2016 Accum Dep.	2017 Deprec.	2017 Accum Dep.	Net Book Value
Land Improvements										
<u>Acquired prior 2011 per 2011 Cost Report</u>										
Land Improvements	Various	94,852	94,852	Var.	S/L	-	94,852	-	94,852	-
Total		94,852	94,852			-	94,852	-	94,852	-
Building and Building Improvements										
<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	-
Total		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	5,061	30,366	5,061	35,427	65,793
Replace Skylights	3/1/2011	2,600	2,600	20	S/L	130	780	130	910	1,690
Renovate Beauty Salon	9/23/2011	9,348	9,348	20	S/L	467.38	2,804	467	3,271	6,077
Total		114,318	114,318			5,658	35,100	5,658	40,758	73,560
<u>Acquired in 2012</u>										
Phil's Main Roofing, LLC	7/6/2012	6,000	6,000	20	S/L	300	1,500	300	1,800	4,200
Phil's Main Roofing, LLC	7/1/2012	175	175	20	S/L	9	44	9	53	122
Phil's Main Roofing, LLC	7/13/2012	4,470	4,470	20	S/L	224	1,118	224	1,342	3,129
Chiller	8/9/2012	13,983	13,983	25	S/L	559	2,797	559	3,356	10,628
Total		24,628	24,628			1,092	5,458	1,092	6,550	18,078
<u>Acquired in 2013</u>										
L.P. Painting Service, Inc.	10/15/2012	28,162	28,162	20	S/L	1,408	5,632	1,408	7,040	21,121
Total		28,162	28,162			1,408	5,632	1,408	7,040	21,121
<u>Acquired in 2015</u>										
Bathroom Showers	06/05/2015	950	950	20	S/L	48	96	48	144	807
Bathroom	06/30/2015	2,850	2,850	20	S/L	143	286	143	429	2,422
Condensate Pump Replacement	08/26/2015	5,250	5,250	20	S/L	263	526	263	789	4,462
8 Floor Repairs	06/17/2015	2,000	2,000	20	S/L	100	200	100	300	1,700
Bathroom Tile	06/30/2015	5,855	5,855	10	S/L	586	1,172	586	1,758	4,098
Total		16,905	16,905			1,138	2,278	1,140	3,418	13,487
<u>Acquired in 2016</u>										
Roofing Project	12/1/2015	136,170	136,170	15	S/L	9,078	9,078	9,078	18,156	118,014
Front Doorway Project	8/1/2016	104,792	104,792	15	S/L	6,986	6,986	6,986	13,972	90,820
P. Arcario's Salary (Various Projects)	1/1/2016	15,585	15,585	4	S/L	3,896	3,896	3,896	7,792	7,793
Less: Restricted Contributions Revenue	9/30/2016	(60,000)	(40,000)	15	S/L	(4,000)	(4,000)	(4,000)	(8,000)	(52,000)
Total		196,547	196,547			15,960	15,960	15,960	31,920	164,627
<u>Acquired in 2017</u>										
Front Doorway Project	3/4/2017	99,987	99,987	15	S/L	-	-	6,666	6,666	93,321
Therapy Room Project	4/7/2017	18,470	18,470	15	S/L	-	-	1,231	1,231	17,239
Boiler Project	9/14/2017	63,568	63,568	20	S/L	-	-	3,178	3,178	60,390
Less: Restricted Contributions Revenue	9/30/2017	(40,000)	(40,000)	15	S/L	-	-	(2,667)	(2,667)	(37,333)
Total		142,025	142,025			-	-	8,408	8,408	133,617
Total		2,857,294	2,857,294			25,256	2,399,137	33,666	2,432,803	424,490
Non-Movable Equipment										
<u>Acquired prior 2011 per 2011 Cost Report</u>										
Non-Movable Equipment	Various	349,132	349,132	Var.	S/L	16,818	280,716	16,818	297,534	51,598
Total		349,132	349,132			16,818	280,716	16,818	297,534	51,598
<u>Acquired in 2011</u>										
32E Bock Hot Water Heater (Maintenance Equip.)	10/31/2010	3,309	3,309	10	S/L	331	1,986	331	2,317	992
Automatic Grease Trap (Kitchen Equipment)	8/1/2011	18,600	18,600	10	S/L	1,860	11,160	1,860	13,020	5,580
Total		21,909	21,909			2,191	13,146	2,191	15,337	6,572
<u>Acquired in 2012</u>										
Devine Bros., Inc. - Mechanical Contractors	11/1/2011	16,562	16,562	20	S/L	828	4,140	828	4,968	11,594
Devine Bros., Inc. - Mechanical Contractors	12/14/2011	16,562	16,562	20	S/L	828	4,140	828	4,968	11,594
Total		33,124	33,124			1,656	8,281	1,656	9,937	23,187
<u>Acquired in 2013</u>										
Upholstery and furnishings	6/6/2013	10,767	10,767	20	S/L	538	2,153	538	2,691	8,076
Decorative Living of Westport	6/11/2013	2,598	2,598	20	S/L	130	520	130	650	1,948
Window Treatments Unlimited	6/14/2013	594	594	20	S/L	30	119	30	149	445
Robert Allen Group	8/7/2013	5,411	5,411	20	S/L	271	1,083	271	1,354	4,057
Total		19,370	19,370			969	3,875	969	4,844	14,527
<u>Acquired in 2014</u>										
Upholstery and furnishings	10/15/2013	10,338	10,338	10	S/L	1,034	3,102	1,034	4,136	6,202
Total		10,338	10,338			1,034	3,102	1,034	4,136	6,202
Total		433,873	433,873			22,667	309,119	22,668	331,787	102,087
Motor Vehicles - Moveable Equipment										
<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	-
Total		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	4,742	9,484	14,226
Total		23,710	23,710			4,742	4,742	4,742	9,484	14,226
Total		56,773	56,773			4,742	37,805	4,742	42,547	14,226
Movable Equipment										
<u>Acquired prior 2011 per 2011 Cost Report</u>										
Moveable Equipment	Various	655,485	655,485	Var.	S/L	-	655,485	-	655,485	-
Total		655,485	655,485			-	655,485	-	655,485	-
<u>Acquired in 2011</u>										
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	306	1,837	306	2,143	919

61 Cherry Overbed Tables	6/30/2011	12,410	12,410	10	S/L	1,241	7,446	1,241	8,687	3,723
25 Flat Screen TVs	6/30/2011	4,462	4,462	10	S/L	446	2,677	446	3,123	1,339
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			1,993	53,760	1,993	55,753	5,980
Acquired in 2012										
Kiosk Bundle	10/31/2011	165	165	5	S/L	33	165	-	165	-
Mobility Cart	11/17/2011	2,440	2,440	5	S/L	488	2,440	-	2,440	-
Mobility Cart	1/25/2012	287	287	5	S/L	57	287	-	287	-
Touch Screen Tablet PC	3/13/2012	2,555	2,555	5	S/L	511	2,555	-	2,555	-
Beds	2/8/2012	2,826	2,826	10	S/L	283	1,413	283	1,696	1,130
Beds	2/27/2012	3,276	3,276	10	S/L	328	1,638	328	1,966	1,310
Telephone Equipment	12/15/2011	17,833	17,833	7	S/L	2,548	12,738	2,548	15,286	2,547
Antenna Module	2/14/2012	464	464	7	S/L	66	331	66	397	67
Flatscreen TV	7/11/2012	1,890	1,890	10	S/L	189	945	189	1,134	756
Laptop	8/9/2012	1,003	1,003	5	S/L	201	1,003	-	1,003	-
LCD Monitor	8/9/2012	366	366	5	S/L	73	366	-	366	-
		33,105	33,105			4,776	23,882	3,414	27,296	5,809
Acquired in 2013										
Lenovo Monitor	2/7/2013	2,166	2,166	5	S/L	433	1,733	433	2,166	-
		2,166	2,166			433	1,733	433	2,166	-
Acquired in 2014										
Radiant Heat Plate Dispenser	7/10/2014	1,500	1,500	7	S/L	214	643	214	857	643
Cambrio 2-compartment Meal Delivery Cart	8/11/2014	6,881	6,881	10	S/L	688	2,064	688	2,752	4,129
17" CarePoint Kiosk Bundle Computer	1/4/2014	1,664	1,664	7	S/L	238	713	238	951	713
Electric beds (5)	5/2/2014	7,500	7,500	10	S/L	750	2,250	750	3,000	4,500
		17,545	17,545			1,890	5,670	1,890	7,560	9,985
Acquired in 2015										
Economy Beverage Service Cart w/ locking doors	4/7/2015	2,931	2,931	10	S/L	293	586	293	879	2,052
Careworx - Computer kiosk for nursing	5/21/2015	8,071	8,071	5	S/L	1,614	3,228	1,614	4,842	3,229
Fiberglass Dining Tble (11) Spectables, Inc.	4/28/2015	9,077	9,077	10	S/L	908	1,816	908	2,724	6,353
		20,080	20,080			2,815	5,630	2,815	8,445	11,635
Acquired in 2016										
Elliptical	11/1/2015	3,100	3,100	4	S/L	775	775	775	1,550	1,550
Carepoint Kiosk	12/9/2015	3,070	3,070	3	S/L	1,023	1,023	1,023	2,046	1,024
Industrial Blender	1/1/2016	1,279	1,279	10	S/L	128	128	128	256	1,023
Hospital Beds	9/1/2016	3,658	3,658	10	S/L	366	366	366	732	2,926
Hospital Beds	1/1/2016	3,138	3,138	10	S/L	314	314	314	628	2,510
Walkie - Talkies	3/1/2016	3,780	3,780	8	S/L	473	473	473	946	2,834
Hospital Beds	3/1/2016	11,543	11,543	10	S/L	1,154	1,154	1,154	2,308	9,235
Snow Plow	5/1/2016	4,740	4,740	5	S/L	948	948	948	1,896	2,844
Dryers	6/1/2016	17,954	17,954	10	S/L	1,795	1,795	1,795	3,590	14,364
Water Dispenser	7/1/2016	5,055	5,055	8	S/L	632	632	632	1,264	3,791
		57,317	57,317			7,608	7,608	7,608	15,216	42,101
Acquired in 2017										
Hospital Beds	10/18/2016	1,829	1,829	10	S/L	-	-	183	183	1,646
Hospital Beds	1/24/2017	2,926	2,926	10	S/L	-	-	293	293	2,633
Hospital Beds	7/17/2017	5,423	5,423	10	S/L	-	-	542	542	4,881
HK Laundry Equipment	12/1/2016	11,587	11,587	10	S/L	-	-	1,159	1,159	10,428
		21,765	21,765			-	-	2,177	2,177	19,588
Total		869,196	869,196			19,516	753,768	20,330	774,099	95,098
Cost Report Totals		4,311,988	4,311,988			72,181	3,594,681	81,406	3,676,087	635,901
T/B		4,489,378						134,624	3,186,317	1,303,061
Variance		(177,390)	{a}					(53,218)	489,770	(667,160)
								{c}		{b}
Reconciliation										
Variance Prior to FY2016		76,089								
Variance from FY2016		1,280								
Variance from FY2017		21								
Add Back: Restricted Contributions Revenue FY2016		60,000								
Add Back: Restricted Contributions Revenue FY2017		40,000								
Reconciliation Total		177,390	{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 \$100,000 added to the initial \$76,089, \$21 variance in FY2017, which ultimately totals to the \$137,389										

Reconciliation Amounts		
{b}	F/S vs C/R NBV - Pg 31, Line B9	667,160
	Rounding Variance - Pg 31, Line B9	(3)
{c}	F/S vs C/R Deprec - Pg 36, Line F1	53,218

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Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Notre Dame Convalescent Home, Inc.		286-C		9/30/2017		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* 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 9/30/2017	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	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	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Notre Dame Convalescent Home, Ir		286-C		9/30/2017		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)				\$ 19,674	19,674		
b. Insurance on Automobiles				\$ 9,740	9,740		
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 12,068	12,068		
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 41,279	41,279		
Prof. Casualty Liability, D&O, Surety Bond, Cyber							
14d. Total Insurance Expenditures (14a + b + c)				\$ 82,761	82,761		
15. Total All Expenditures (A-13 thru C-14)				\$ 6,995,280	6,995,280		

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Notre Dame Convalescent Home, Inc.			286-C	9/30/2017	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 148,557	148,557		
7.			Other - See attached Schedule	\$ 10,560	10,560		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 51,375	51,375		
10.	15	1e	Accounting & Legal	\$ 5,560	5,560		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 381	381		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 8,391	8,391		
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 *	\$ 54,572	54,572		
19.			Income Tax / Corporate Business Tax	\$			
20.	16	m10	Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 4,750	4,750		
Page 18 - Dietary Expenditures							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 677	677		
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 284,823	284,823		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
13	12o	Religious - Visiting Priests	\$ 10,560		
Total Other Fees Adjustments			\$ 10,560	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 825		
16	m13	Civil Penalties	1,580		
16	m13	Misc. Expense (Disallowed on Pg. 28)	652		
16	m13	Religious Supplies	1,693		
Total Other A&G Adjustments			\$ 4,750	\$ -	\$ -

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	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 284,823	284,823		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 87,122	87,122		
28.	20	5d	Ambulance/Limousine	\$ 1,198	1,198		
29.	20	5f	X-rays, etc	\$ 9,691	9,691		
30.	20	5h	Laboratory	\$ 11,543	11,543		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 6,718	6,718		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 12,780	12,780		
Page 22 - Maintenance and Property							
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	\$ 29,407	29,407		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
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	\$ 38,728	38,728		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 482,010	482,010		

*** 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.
9/30/2017

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See attachment)	\$ 10,855		
20	5j	Occupational Therapy Expense Disallowance (See attachment)	1,925		
Total Other Ancillary Costs			\$ 12,780	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Var	Var	Unallowable Costs Related to Convent & Priests (See attachment)	\$ 29,407		
Total Other Property Adjustments			\$ 29,407	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV 8	Refunds	\$ 20,750		
30	IV 8	Special Services - Insurance Reimbursement	91		
30	IV 8	Staff Recognition Fund	9,750		
30	IV 8	Contributions - Temporarily Restricted	7,829		
30	IV 8	Contributions	8		
30	IV 8	Medical Record Income	300		
Total Other Adjustments			\$ 38,728	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Notre Dame Convalescent Homes, Inc.
September 30, 2017
Cable Disallowance Calculation
Page 29a Attachment

Total Allowable Amount		3,600	
Amount Reported	Page 20, LN 5i	<u>14,455</u>	
Disallowance		<u><u>(10,855)</u></u>	Page 29a

Notre Dame Convalescent Homes, Inc.
OT Therapy Expense Disallowance
September 30, 2017
Page 29b Attachment

	<u># of Treatments Page 9</u>	<u>Percentage</u>
Physical Therapy	8,824	50.40%
Occupational Therapy	7,844	44.80% {a}
Speech Therapy	839	4.79%
	<hr/> 17,507	<hr/> 100.00%

Therapy Equipment Rental Pg. 20 / Line 5j 4,297 {b}

OT Therapy Supplies Disallowed Pg. 29b attachment **1,925** {a} x {b}

Notre Dame Convalescent Homes, Inc.
Schedule of Disallowance- Priests and Nuns
September 30, 2017

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

Property & Overhead Cost Disallowance

	<u>Cost Reported</u>	<u>Convent</u>	<u>Priest</u>
A&G Expense Items:			
Repairs & Maintenance	54,752		
Heat	88,016		
Light & Power	70,424		
Water	18,664		
Other Maintenance	<u>145,662</u>		
Total	377,518		
Allocation % from above		19%	3%
Allocation Cost		<u>73,219</u>	<u>10,631</u>
Factor*		0.33333	0.33333
Unallowable Amount		<u>24,406</u>	<u>3,544</u>
Amount to Disallow - Page 29 , Line 39		<u>24,406</u>	<u>3,544</u>

Insurance Disallowance

Property Insurance	<u>19,674</u>		
Allocation % from above		19%	3%
Allocation Cost		<u>3,816</u>	<u>554</u>
Factor*		0.33333	0.33333
Unallowable Amount (Page 29, Line39)		<u>1,272</u>	<u>185</u>

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

Total amount on page 29a

29,407

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2017			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 2,965,601	2,965,601				
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>)	\$ 1,095,194	1,095,194				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 1,902,466	1,902,466				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 77,413	77,413				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
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	\$ 312,016	312,016				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 2,009	2,009				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 76,234	76,234				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 1,756	1,756				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 293,367	293,367				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 12,706	12,706				
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 6,738,762	6,738,762				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 677	677				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 363	363				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 175,054	175,054				
V. Total Other Revenue (1 thru 8)	\$ 176,094	176,094				
VI. Total All Revenue (III + V)	\$ 6,914,856	6,914,856				

* 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	\$ 3,995		
30 II 6a	Lab Medicare A	8,711		
Total Other Resident Revenue - Medicare		\$ 12,706	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income	716,497	\$ 363		
Total Interest Income			\$ 363	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Refunds	\$ 20,750		
30 IV 8	Special Services - Stock Dividend	45,011		
30 IV 8	Special Services - Gain/Loss on MS	17,629		
30 IV 8	Unrealized Gain/Loss	11,173		
30 IV 8	Special Services - Other	9,095		
30 IV 8	Special Services - Unrestricted Contributions	13,418		
30 IV 8	Special Services - Insurance Reimbursement	91		
30 IV 8	Staff Recognition Fund	9,750		
30 IV 8	Special Services - Capital Improvement (Asset reduced on page 23a - DO NOT DISALLOW)	40,000		
30 IV 8	Contributions - Temporarily Restricted	7,829		
30 IV 8	Contributions	8		
30 IV 8	Medical Record Income	300		
Total Other Revenue		\$ 175,054	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	820,285
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,058,147
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	914
4. Inventories			\$	37,219
5. Prepaid Expenses			\$	3,316
a. Prepaid Expenses	3,316			
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			
A-9. Total Current Assets (Lines A1 thru 8)				
			\$	1,933,458
B. Fixed Assets				
1. Land			\$	36,800
2. Land Improvements			\$	
	*Historical Cost	94,852		
	Accum. Depreciation	94,852	Net	
3. Buildings			\$	424,491
	*Historical Cost	2,857,294		
	Accum. Depreciation	2,432,803	Net	
4. Leasehold Improvements			\$	
	*Historical Cost			
	Accum. Depreciation		Net	
5. Non-Movable Equipment			\$	102,087
	*Historical Cost	433,873		
	Accum. Depreciation	331,786	Net	
6. Movable Equipment			\$	95,100
	*Historical Cost	869,196		
	Accum. Depreciation	774,096	Net	
7. Motor Vehicles			\$	14,226
	*Historical Cost	56,773		
	Accum. Depreciation	42,547	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	667,157
F/S vs C/R NBV		667,160		
Rounding Variance		(3)		
B-10. Total Fixed Assets (Lines B1 thru 9)				
			\$	1,339,861

* 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	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	3,273,319
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 Total Leasehold or Like Properties (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>)			\$	1,759,519
Infinex Investments				1,648,787
Ratchford Trust				110,732
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,759,519
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,032,838

* 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	9/30/2017	33	37	
Account			Amount		
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable			\$	149,996	
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>)			\$	35,770	
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)			\$		
6. Accrued Payroll Taxes Payable			\$	2,735	
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>)			\$	139,118	
CLIENT FUND LIABILITY	14,689	EMPLOYEE TAX SHEI	(9,119)		
SUNSHINE CLUB	1,469	PAYROLL SAVINGS (I	32,921		
WAGE GARNISHMENTS	183	ROTH - PPI/AMERIPRI	4,661		
403-B LOAN REPAYMENT	5,301	Due to Others	89,013		
A-13. Total Current Liabilities (Lines A1 thru 12)			\$	327,619	

* 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 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				327,619	
Liabilities (cont'd)					
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. Total Long-Term Liabilities (Lines B1 thru 4)				\$	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 327,619	

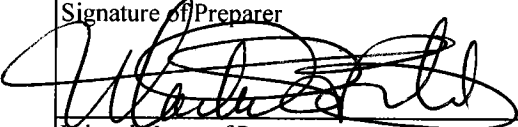
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Home, Inc.	286-C	9/30/2017	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
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. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,838,861
6. Gain or Loss for Period			\$	(133,642)
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	4,705,219
C. Total Reserves and Net Worth			\$	4,705,219
D. Total Liabilities, Reserves, and Net Worth			\$	5,032,838

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Notre Dame Convalescent Home, Inc.	286-C	9/30/2017	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	4,826,860		
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	6,914,856		
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	7,048,498		
D. Net Income or Deficit			\$	(133,642)		
E. Balance			\$	4,693,218		
F. Additions						
1. Additional Capital Contributed (<i>itemize</i>)						
Expenses Per Pg 27 \$6,995,280						
(Less) F/S vs C/R Depreciation 53,218						
Expenses Per F/S \$7,048,198						
2. Other (<i>itemize</i>)						
Prior Year Bad Debt Res. Adj 12,000						
Rounding Variance 1						
F-3. Total Additions					\$	12,001
G. Deductions						
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$			
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount			
2. Other Withdrawings (<i>Specify</i>)			\$			
Purpose		Amount				
3. Total Deductions			\$			
H. Balance at End of Period			\$	4,705,219		
				09/30/17		

I. Preparer's/Reviewer's Certification

Name of Facility Notre Dame Convalescent Home, Inc.	License No. 286-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/18/18		
Printed Name of Preparer Matthew S. Bavolack				
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, 2017, 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 12, 2018



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2017 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 2016? 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 2017, 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 2016?

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 2017**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
11002	CASH IN BANK-PAYROLL ACCT	3,728.00			3,728.00
11005	CASH IN BANK/OPERATING/FFLD C	(6,901.00)			(6,901.00)
11006	CASH ON HAND-PETTY CASH	480.00			480.00
11007	FFLD COUNTY MONEY MARKET	716,497.00			716,497.00
11008	INVESTMENT ACCOUNT	337,776.00			337,776.00
11009	INVESTMENT ACCOUNT	1,311,011.00			1,311,011.00
11015	BENEFICIAL INT. RATCHFORD TRUS	110,732.00			110,732.00
11041	CLIENT FUND LIABILITY	(14,689.00)			(14,689.00)
11042	FAIRFIELD COUNTY SAVINGS/R. F.	14,689.00			14,689.00
11043	CASH IN BANK-PRIME PAY ACCOUNT	938.00			938.00
11045	SUNSHINE CLUB	(1,469.00)			(1,469.00)
11046	CASH ON HAND-RESIDENT PETTY C	120.00			120.00
11050	PAYROLL CASH ACCOUNT	87,232.00			87,232.00
11060	CASH CLEARING ACCT.	3,502.00			3,502.00
11101	A/R PRIVATE PAY	24,658.00			24,658.00
11102	A/R PATIENT LIABILITY	1,786.00			1,786.00
11201	ACCOUNTS RECEIVABLE	941,737.00			941,737.00
11211	ACCOUNTS RECEIVABLE-EMPLOYEES	914.00			914.00
11221	MEDICARE RECEIVABLE	116,555.00			116,555.00
11250	ACCOUNTS RECEIVABLE - OTHER	(589.00)			(589.00)
11255	ALLOWANCE FOR DOUBTFUL ACCTS.	(26,000.00)			(26,000.00)
11300	INVENTORY	37,219.00			37,219.00
11435	PREPAID EXPENSE - GENERAL	3,316.00			3,316.00
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	2,655,785.00			2,655,785.00
14531	SPRINKLER SYSTEM	387,547.00			387,547.00
14545	DESTINCT PART FURNISHINGS	17,567.00			17,567.00
14550	HOSPITAL EQUIPMENT	269,634.00			269,634.00
14555	MAINTENANCE EQUIPMENT	128,356.00			128,356.00
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	(105,254.00)			(105,254.00)
14630	ACCUM.DEPREC.-BUILDINGS	(1,825,224.00)			(1,825,224.00)
14631	ACCUM. DEPREC.- SPRINKLER SYST	(185,834.00)			(185,834.00)
14645	ACCUM.DEPREC.-DP FURNISHINGS	(6,146.00)			(6,146.00)
14650	ACCUM.DEPREC.-HOSPITAL EQUIP.	(240,241.00)			(240,241.00)
14655	ACCUM. DEPREC. MAINT EQUIP.	(71,712.00)			(71,712.00)
14660	ACCUM.DEPREC.-KITCHEN EQUIP.	(121,862.00)			(121,862.00)
14665	ACCUM.DEPREC/REHAB/THERAPY EQ	(224,777.00)			(224,777.00)
14670	ACCUM.DEPREC.-MOTOR VEHICLES	(39,994.00)			(39,994.00)
14675	ACCUM. DEPREC.COMMON AREA FUR	(42,216.00)			(42,216.00)
14680	ACCUM.DEPREC-CONVENT FURN.	(32,436.00)			(32,436.00)
14685	ACCUM.DEPREC.-PATIENT RM FURN.	(88,565.00)			(88,565.00)
14690	ACCUM.DEPREC.-OFFICE FURN/EQU	(107,204.00)			(107,204.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
21700	ACCOUNTS PAYABLE - VENDOR	(149,996.00)			(149,996.00)
21710	WAGE GARNISHMENTS	(183.00)			(183.00)
21711	403-B LOAN REPAYMENT	(5,301.00)			(5,301.00)
21712	EMPLOYEE TAX SHELTER PLAN	9,119.00			9,119.00
21713	ACCRUED PAYROLL	(35,770.00)			(35,770.00)
21714	PAYROLL SAVINGS (DEDUCTION)	(32,921.00)			(32,921.00)
21715	ROTH - PPI/AMERIPRISE	(4,661.00)			(4,661.00)
21726	ACCRUED PAYROLL TAXES	(2,735.00)			(2,735.00)
22000	Due to Others	(89,013.00)			(89,013.00)
29900	Retained Earnings/NET WORTH	(4,838,861.00)			(4,838,861.00)
33000	GROSS CHARGES - PRIVATE	(118,994.00)			(118,994.00)
33010	GROSS CHARGES - SEMI PRIVATE	(1,783,472.00)			(1,783,472.00)
33020	GROSS CHARGES - TITLE 19	(4,619,073.00)			(4,619,073.00)
33021	GROSS CHARGES - MEDICARE T-18	(1,807,176.00)			(1,807,176.00)
33022	HOSPICE - ROOM & BROAD	(224,199.00)			(224,199.00)
33030	GROSS CHARGES PRIVATE PT	195.00			195.00
33040	GROSS CHARGES - PT MEDICARE	(312,016.00)			(312,016.00)
33041	GROSS CHARGES - OT MEDICARE	(293,367.00)			(293,367.00)
33042	GROSS CHARGES - ST MEDICARE	(76,234.00)			(76,234.00)
33043	DRUG REV - MEDICARE	(77,413.00)			(77,413.00)
33044	X-RAY MEDICARE A	(3,995.00)			(3,995.00)
33046	LAB MEDICARE a	(8,711.00)			(8,711.00)
33050	PT MEDICAID	(2,204.00)			(2,204.00)
33052	SPEECH MEDICAID	(1,756.00)			(1,756.00)
45046	OTHER INCOME - REFUNDS	(20,750.00)			(20,750.00)
45050	MEDICAID MONTHLY ADJUSTMENTS	1,877,671.00			1,877,671.00
45051	MEDICARE MONTHLY ADJUSTMENTS	711,982.00			711,982.00
57200	REV.SPEC.SERV. - INTEREST	(363.00)			(363.00)
57300	REV.SPEC.SERV. - STOCK DIVIDE	(45,011.00)			(45,011.00)
57400	REV.SPEC.SERV.-GAIN&LOSS ON MS	(17,629.00)			(17,629.00)
57410	UNREALIZED GAIN/LOSS	(11,173.00)			(11,173.00)
57500	REV.SPEC.SERV. - OTHER	(9,095.00)			(9,095.00)
58000	REV.SPEC.SERV.-UNRESTR.CONTRI	(13,418.00)			(13,418.00)
58100	REV.SPEC.INSURANCE REIMBURSME	(91.00)			(91.00)
58200	STAFF RECOGNITION FUND	(9,750.00)			(9,750.00)
58205	REV.SPEC.SALE OF MEALS TO STAF	(677.00)			(677.00)
58600	REV.SPEC. - CAPITAL IMPROVEMENT	(40,000.00)			(40,000.00)
58700	CONTRIBUTIONS - TEMPORARILY RESTRICTED	(7,829.00)			(7,829.00)
60001	NURSING - DIR. OF NURSING	101,041.00			101,041.00
60003	STAFF DEVELOPMENT NURSE	49,730.00			49,730.00
60004	INFECTION CONTROL NURSE	17,042.00			17,042.00
60100	NURSING - R.N. - NUNS	13,855.00			13,855.00
60101	NURSING - R.N. SALARIES	503,754.00			503,754.00
60102	NURSING - L.P.N.	460,239.00			460,239.00
60103	NURSING - AIDES	998,148.00			998,148.00
60104	NURSING - MDS R.N.	139,603.00			139,603.00
60105	NURSING - POOL L.P.N.	108,151.00		1,723.00	109,874.00
			RJE - 4	1,723.00	
60106	NURSING - POOL R.N.	53,301.00			53,301.00
60111	NURSING-POOL C.N.A.	9,931.00			9,931.00
60119	NURSING - INSERVICE EDUCATION	10.00			10.00
60120	NURSING - CONTINUED EDUCATION	2,348.00			2,348.00
60124	NURSING - BOOKS,SUBSCR., FORMS	(70.00)			(70.00)
60130	NURSING - SUPPLIES - NON DRUGS	113,085.00			113,085.00
60133	NURSING - CONSULT./MEDREC/INF	43,716.00		(43,716.00)	0.00
			RJE - 4	(43,716.00)	
60135	NURSING - DRUG SUPPLIES	7,683.00			7,683.00
73801	RECREATION - SALARIES	52,734.00			52,734.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
73810	RECREATON AIDS	56,991.00			56,991.00
73870	RECREATION - BOOKS & SUBSCR.	30.00			30.00
73880	RECREATION-MISC.SUP.&ENTERTAI	11,786.00			11,786.00
74101	SOC. WORKER SALARY-OTHER SERV.	100,330.00			100,330.00
74110	SOC. WORK CONSUL.-OTHER SERV.	0.00		5,000.00	5,000.00
			RJE - 1	5,000.00	
74112	RESIDENTS DENTAL/POD-OTHER SR	9,319.00		1,960.00	11,279.00
			RJE - 7	1,960.00	
74125	CABLEVISION-OTHER SERVICES	14,455.00			14,455.00
74135	DRUGS-OTHER SERV.	8,476.00			8,476.00
74137	DRUGS MEDICARE-OTHER SERV.	78,646.00			78,646.00
74140	OTHER SERV. - OXYGEN	6,718.00			6,718.00
74144	OTHER SER.-PHYSICAL THERAPY	139,085.00			139,085.00
74147	OTHER SERV.-PT CONS. MEDICARE	30,797.00			30,797.00
74148	OTHER SERV.-OCCUPATIONAL THER.	136,096.00			136,096.00
74149	OTHER SERV. - OT CONS. MEDICA	12,461.00			12,461.00
74152	OTHER SER.-SPEECH THER.MEDICA	49,267.00			49,267.00
74153	OTHER SERV.-THERAPY SUPPLIES	4,297.00			4,297.00
74154	OTHER SERV.-CONSULT PSYCHIATR	0.00		5,875.00	5,875.00
			RJE - 5	5,875.00	
74155	OTHER SERV. - MEDICAL DIRECTOR	26,845.00			26,845.00
74156	OTHER SER.AMBULANCE&DIAL A RI	1,198.00			1,198.00
74157	OTHER SERV. - LAB. MEDICARE	11,543.00			11,543.00
74158	OTHER SERV. - X-RAY MEDICARE	9,691.00			9,691.00
74191	MEDICAL STAFF	9,575.00		125.00	9,700.00
			RJE - 4	6,000.00	
			RJE - 5	(5,875.00)	
75513	MEDICAL RECORDS - IN HOUSE	27,828.00			27,828.00
80101	DIETARY - SALARIES OTHERS	158,297.00			158,297.00
80102	DIETARY - SALARIES COOKS	165,155.00			165,155.00
80110	DIETARY - FOOD SERVICE MANAGER	74,270.00			74,270.00
80115	DIETARY - DIETICIAN CONSULTANT	19,100.00			19,100.00
80130	DIETARY - SUPPLIES	23,280.00			23,280.00
80131	DIETARY - RAW FOOD	147,829.00			147,829.00
80141	DIETARY - PURCHASED SERVICE	10,104.00			10,104.00
82029	HOUSEKEEPING-SALARIES	125,312.00			125,312.00
82030	HOUSEKEEPING - SUPPLIES	27,353.00			27,353.00
82060	HOUSEKEEPING - PURCHHASED SER	90.00			90.00
83001	ENVIROMENTAL ASSISTANCES	83,870.00			83,870.00
83010	ENVIROMENTAL SUPERVISOR	66,607.00			66,607.00
83030	PLANT OPER/MAINT. - SUPPLIES	54,752.00			54,752.00
83060	PLANT OPER/MAINT. - PURCH. SE	126,249.00		1,869.00	128,118.00
			RJE - 2	650.00	
			RJE - 6	528.00	
			RJE - 8	691.00	
83061	PLANT OPER./MAINT. - FUEL	77,964.00			77,964.00
83062	PLANT OPER./MAINT. ELECTRICITY	70,424.00			70,424.00
83063	PLANT OPER./MAINT. - WATER	18,664.00			18,664.00
83065	PLANT OPER./MAINT-GROUNDS	17,544.00			17,544.00
83140	PLANT OPER./MAINT. - GAS	10,052.00			10,052.00
86029	LAUNDRY-SALARIES	84,089.00			84,089.00
86030	LAUNDRY & LINEN - SUPPLIES	11,616.00			11,616.00
86031	LAUNDRY & LINEN - LINENS	808.00			808.00
86060	LAUNDRY - PURCHASED SER	2,715.00		(528.00)	2,187.00
			RJE - 6	(528.00)	
90001	ADMIN. - SALARY	114,285.00			114,285.00
90010	ADMIN. - MEDICAL INSURANCE	245,472.00			245,472.00
90011	ADMIN. - DENTAL INSURANCE	13,308.00			13,308.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
90013	ADMIN. - DEFINED CONTRIB. PLAN	20,000.00			20,000.00
90014	ADMIN. - PAYROLL TAXES	267,277.00			267,277.00
90015	ADMIN. - UNEMPLOYMENT COMP.	11,707.00			11,707.00
90018	ADMIN. - (Q) AFLAC	453.00			453.00
90020	ADMIN. - WHOLE LIFE INS. (OPT	10,571.00			10,571.00
90024	ADMIN.-STD-SHORT TERM DISABIL	13,225.00			13,225.00
90025	ADMIN.-DISABILITY (LTD)	2,597.00			2,597.00
90028	PRIMEFLEX FEES - PARTICIPANTS	55,998.00			55,998.00
90030	ADMIN. - SUBSCRIPTIONS & BOOKS	6,164.00			6,164.00
90035	ADMIN.-BANK SERVICE CHARGE	2,211.00			2,211.00
90040	ADMIN-ADMINISTRATIVE FEES	1,960.00		(1,960.00)	0.00
			RJE - 7	(1,960.00)	
90060	ADMIN. - EMPLOYEE TRAVEL	2,645.00			2,645.00
90065	ADMIN. - BAD DEBT EXPENSE	51,375.00			51,375.00
90070	ADMIN. - AUTO & MAINT. EXPEN	9,529.00			9,529.00
90072	ADMIN.- HELP WANTED	12,637.00			12,637.00
90073	ADMIN. - TEL. YELLOW PAGES	1,357.00		230.00	1,587.00
			RJE - 2	230.00	
90074	ADMIN. - PRE EMPLOYMENT SCREE	8,469.00			8,469.00
90075	ADMIN. - TUITION & EDUCATION	8,391.00			8,391.00
90083	ADMIN. - PUBLIC RELATIONS - A	52,985.00			52,985.00
90084	ADMIN. - LICENSES & DUES	33,227.00		(22,537.00)	10,690.00
			RJE - 2	(22,537.00)	
90085	ADMIN - PROVIDER TAX	377,960.00			377,960.00
90086	ADMIN.-INSUR.(PRO.CAS.LIAB.)	82,761.00		(55,759.00)	27,002.00
			RJE - 3	(55,759.00)	
90087	ADMIN.-INS. (WORKMANS COMP)	85,765.00			85,765.00
90088	ADMIN. - INS.D & O	0.00		9,360.00	9,360.00
			RJE - 3	9,360.00	
90089	ADMIN. - CIVIL PENALTIES	1,530.00		50.00	1,580.00
			RJE - 2	50.00	
90090	ADMIN. - CONTRIBUTIONS	(8.00)			(8.00)
90093	ADMIN. - HOL.PTY./GIFTS-PTS	381.00			381.00
90095	ADMIN.-HOL.PTY./GIFTS-STAFF	14,702.00			14,702.00
90101	ADMIN. - HUMAN RESOURCES	33,437.00			33,437.00
90201	BUS. OFFICE - SALARIES	124,315.00			124,315.00
90202	-+ BUS. OFFICE - SECRETARY	47,459.00			47,459.00
90213	-+ BUS. OFFICE - POSTAGE	7,552.00		(884.00)	6,668.00
			RJE - 9	(884.00)	
90215	BUS. OFFICE - PAYCHECKS/ADP	27,824.00			27,824.00
90216	BUS. OFFICE - LEASED EQUIPMENT	34,395.00		1,763.00	36,158.00
			RJE - 8	879.00	
			RJE - 9	884.00	
90230	BUS. OFFICE - SUPPLIES	26,725.00		(300.00)	26,425.00
			RJE - 2	(300.00)	
90250	BUS. OFFICE - PURCH. SERV. PR	73,579.00		(29,624.00)	43,955.00
			RJE - 1	(29,624.00)	
90280	BUS. OFFICE - COMM.(TEL & BEE	15,950.00		(1,912.00)	14,038.00
			RJE - 8	(1,912.00)	
90285	ADMIN. - INTERNET WEBSITE	0.00		500.00	500.00
			RJE - 1	500.00	
90290	BUS.OFFICE-MISCELLANEOUS	20.00			20.00
90295	ADMIN. - COMPUTER CONSULT.	43,711.00			43,711.00
90300	ADMIN. - SOFTWARE SUPPORT	44,994.00		449.00	45,443.00
			RJE - 4	449.00	
94011	RELIGIOUS - NUNS PASTORAL	97,986.00			97,986.00
94013	RELIGIOUS - ADMIN.	18,553.00			18,553.00
94015	RELIGIOUS - VISITING PRIESTS	10,560.00			10,560.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
94030	RELIGIOUS - SUPPLIES	1,693.00			1,693.00
98020	DEPREC. COMPUTER SYSTEMS	3,598.00			3,598.00
98030	DEPREC. - BUILDINGS	72,886.00			72,886.00
98031	DEPREC. - SPRINKLER SYSTEM	15,502.00			15,502.00
98045	DEPREC. - DISTICT PART FURNGS.	1,493.00			1,493.00
98050	DEPREC. - HOSPITAL EQUIPMENT	3,783.00			3,783.00
98055	DEPREC. - MAINTENANCE EQUIP.	6,401.00			6,401.00
98060	DEPREC. - KITCHEN EQUIPMENT	4,337.00			4,337.00
98065	DEPREC. - REHAB THERAPY	11,913.00			11,913.00
98070	DEPREC. - MOTOR VEHICLES	4,742.00			4,742.00
98075	DEPREC. - COMMON AREA FURNGS.	1,514.00			1,514.00
98080	DEPREC. - CONVENT FURNINGINGS	46.00			46.00
98085	DEPREC. - PATIENTS ROOM FURNS.	5,606.00			5,606.00
98090	DEPREC. - OFF. EQUIP. & FURN.	2,803.00			2,803.00
Marcum 01	Legal Expense	0.00		13,505.00	13,505.00
			RJE - 1	13,505.00	
Marcum 02	Greater Norwalk Chamber of Commerce	0.00		825.00	825.00
			RJE - 2	825.00	
Marcum 03	Licenses and Fees	0.00		1,636.00	1,636.00
			RJE - 2	1,636.00	
Marcum 05	Cell Phone	0.00		342.00	342.00
			RJE - 8	342.00	
Marcum 08	Property Insurance	0.00		19,674.00	19,674.00
			RJE - 3	19,674.00	
Marcum 09	Auto Insurance	0.00		9,740.00	9,740.00
			RJE - 3	9,740.00	
Marcum 10	City Taxes	0.00		17,107.00	17,107.00
			RJE - 2	17,107.00	
Marcum 11	Bookkeeping Services	0.00		3,108.00	3,108.00
			RJE - 1	3,108.00	
Marcum 14	Umbrella Insurance	0.00		12,068.00	12,068.00
			RJE - 3	12,068.00	
Marcum 15	Pharmacist Consultant	0.00		7,320.00	7,320.00
			RJE - 4	7,320.00	
Marcum 16	Misc. Expense	0.00		632.00	632.00
			RJE - 1	632.00	
Marcum 17	Scheduling Services	0.00		6,879.00	6,879.00
			RJE - 1	6,879.00	
Marcum 18	Surety Bond	0.00		1,492.00	1,492.00
			RJE - 3	1,492.00	
Marcum 19	Non-Professional Association Dues	0.00		344.00	344.00
			RJE - 2	344.00	
Marcum 20	Medical Record Income	0.00		(300.00)	(300.00)
			RJE - 2	(300.00)	
Marcum 21	HRA Admin Fee	0.00		2,295.00	2,295.00
			RJE - 2	2,295.00	
Marcum 22	Cyber Liability Insurance	0.00		3,425.00	3,425.00
			RJE - 3	3,425.00	
Marcum 23	MDS Consultant	0.00		3,110.00	3,110.00
			RJE - 4	3,110.00	
Marcum 24	RN Admin Consultant	0.00		25,114.00	25,114.00
			RJE - 4	25,114.00	
Total		0.00		0.00	0.00
Net (Income) Loss		133,642.00		0.00	133,642.00

Client: **Notre Dame Convalescent Homes, Inc.**
 Engagement: **Medicaid - Notre Dame Convalescent Home 2017**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
90001	ADMIN. - SALARY	114,285.00		0.00	114,285.00
Subtotal [2] Administrators		<u>114,285.00</u>		<u>0.00</u>	<u>114,285.00</u>
Subgroup : [4]	Other Administrative Salaries				
90201	BUS. OFFICE - SALARIES	124,315.00		0.00	124,315.00
90202	-- BUS. OFFICE - SECRETARY	47,459.00		0.00	47,459.00
94013	RELIGIOUS - ADMIN.	18,553.00		0.00	18,553.00
Subtotal [4] Other Administrative Salaries		<u>190,327.00</u>		<u>0.00</u>	<u>190,327.00</u>
Subgroup : [5B]	Food Service Supervisor				
80110	DIETARY - FOOD SERVICE MANAGER	74,270.00		0.00	74,270.00
Subtotal [5B] Food Service Supervisor		<u>74,270.00</u>		<u>0.00</u>	<u>74,270.00</u>
Subgroup : [5C]	Dietary Workers				
80101	DIETARY - SALARIES OTHERS	158,297.00		0.00	158,297.00
80102	DIETARY - SALARIES COOKS	165,155.00		0.00	165,155.00
Subtotal [5C] Dietary Workers		<u>323,452.00</u>		<u>0.00</u>	<u>323,452.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
82029	HOUSEKEEPING-SALARIES	125,312.00		0.00	125,312.00
Subtotal [6B] Other Housekeeping Workers		<u>125,312.00</u>		<u>0.00</u>	<u>125,312.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
83010	ENVIRONMENTAL SUPERVISOR	66,607.00		0.00	66,607.00
Subtotal [7A] Engineer or Chief of Maintenance		<u>66,607.00</u>		<u>0.00</u>	<u>66,607.00</u>
Subgroup : [7B]	Other Maintenance Workers				
83001	ENVIRONMENTAL ASSISTANCES	83,870.00		0.00	83,870.00
Subtotal [7B] Other Maintenance Workers		<u>83,870.00</u>		<u>0.00</u>	<u>83,870.00</u>
Subgroup : [8B]	Other Laundry Workers				
86029	LAUNDRY-SALARIES	84,089.00		0.00	84,089.00
Subtotal [8B] Other Laundry Workers		<u>84,089.00</u>		<u>0.00</u>	<u>84,089.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
60001	NURSING - DIR OF NURSING	101,041.00		0.00	101,041.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>101,041.00</u>		<u>0.00</u>	<u>101,041.00</u>
Subgroup : [12B1]	RNs - Direct Care				
60100	NURSING - R.N. - NUNS	13,855.00		0.00	13,855.00
60101	NURSING - R.N. SALARIES	503,754.00		0.00	503,754.00
Subtotal [12B1] RNs - Direct Care		<u>517,609.00</u>		<u>0.00</u>	<u>517,609.00</u>
Subgroup : [12B2]	RNs - Administrative				
60003	STAFF DEVELOPMENT NURSE	49,730.00		0.00	49,730.00
60004	INFECTION CONTROL NURSE	17,042.00		0.00	17,042.00
60104	NURSING - MDS R.N.	139,603.00		0.00	139,603.00
Subtotal [12B2] RNs - Administrative		<u>206,375.00</u>		<u>0.00</u>	<u>206,375.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
60102	NURSING - L.P.N.	460,239.00		0.00	460,239.00
Subtotal [12C1] LPNs - Direct Care		<u>460,239.00</u>		<u>0.00</u>	<u>460,239.00</u>
Subgroup : [12D]	Aides and Attendants				
60103	NURSING - AIDES	998,148.00		0.00	998,148.00
Subtotal [12D] Aides and Attendants		<u>998,148.00</u>		<u>0.00</u>	<u>998,148.00</u>
Subgroup : [12H]	Recreation Workers				
73801	RECREATION - SALARIES	52,734.00		0.00	52,734.00
73810	RECREATION AIDS	56,991.00		0.00	56,991.00
Subtotal [12H] Recreation Workers		<u>109,725.00</u>		<u>0.00</u>	<u>109,725.00</u>
Subgroup : [12M]	Social Workers/Case Management				
74101	SOC. WORKER SALARY-OTHER SERV.	100,330.00		0.00	100,330.00
Subtotal [12M] Social Workers/Case Management		<u>100,330.00</u>		<u>0.00</u>	<u>100,330.00</u>
Subgroup : [12O]	Other				
75513	MEDICAL RECORDS - IN HOUSE	27,828.00		0.00	27,828.00
90101	ADMIN. - HUMAN RESOURCES	33,437.00		0.00	33,437.00
94011	RELIGIOUS - NUNS PASTORAL	97,986.00		0.00	97,986.00
Subtotal [12O] Other		<u>159,251.00</u>		<u>0.00</u>	<u>159,251.00</u>
Total [10-A] Salaries and Wages		<u>3,714,930.00</u>		<u>0.00</u>	<u>3,714,930.00</u>
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
80115	DIETARY - DIETICIAN CONSULTANT	19,100.00		0.00	19,100.00
Subtotal [1] Dietitian		<u>19,100.00</u>		<u>0.00</u>	<u>19,100.00</u>
Subgroup : [2]	Dentist				
74112	RESIDENTS DENTAL/POD-OTHER SR	9,319.00		1,960.00	11,279.00
Subtotal [2] Dentist		<u>9,319.00</u>	RJE - 7	<u>1,960.00</u>	<u>11,279.00</u>
Subgroup : [3]	Pharmacist				
Marcum 15	Pharmacist Consultant	0.00		7,320.00	7,320.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subtotal [3] Pharmacist		0.00	RJE - 4	7,320.00	7,320.00
				7,320.00	7,320.00
Subgroup : [5A]	PT - Resident Care				
74144	OTHER SER.-PHYSICAL THERAPY	139,085.00		0.00	139,085.00
74147	OTHER SERV.-PT CONS. MEDICARE	30,797.00		0.00	30,797.00
Subtotal [5A] PT - Resident Care		169,882.00		0.00	169,882.00
Subgroup : [6]	Social Worker				
74110	SOC. WORK CONSUL.-OTHER SERV.	0.00		5,000.00	5,000.00
Subtotal [6] Social Worker		0.00	RJE - 1	5,000.00	5,000.00
				5,000.00	5,000.00
Subgroup : [8A]	Medical Director				
74155	OTHER SERV. - MEDICAL DIRECTOR	26,845.00		0.00	26,845.00
Subtotal [8A] Medical Director		26,845.00		0.00	26,845.00
Subgroup : [8E]	Other				
74191	MEDICAL STAFF	9,575.00		125.00	9,700.00
Subtotal [8E] Other		9,575.00	RJE - 4 RJE - 5	125.00 (5,875.00)	9,700.00
				125.00	9,700.00
Subgroup : [9A]	ST - Resident Care				
74152	OTHER SER.-SPEECH THER.MEDICA	49,267.00		0.00	49,267.00
Subtotal [9A] ST - Resident Care		49,267.00		0.00	49,267.00
Subgroup : [10A]	OT - Resident Care				
74148	OTHER SERV.-OCCUPATIONAL THER.	136,096.00		0.00	136,096.00
74149	OTHER SERV. - OT CONS. MEDICA	12,461.00		0.00	12,461.00
Subtotal [10A] OT - Resident Care		148,557.00		0.00	148,557.00
Subgroup : [11A1]	RN's - Direct Care				
60106	NURSING - POOL R.N	53,301.00		0.00	53,301.00
Subtotal [11A1] RN's - Direct Care		53,301.00		0.00	53,301.00
Subgroup : [11A2]	RN's - Administrative				
Marcum 23	MDS Consultant	0.00		3,110.00	3,110.00
Marcum 24	RN Admin Consultant	0.00		25,114.00	25,114.00
Subtotal [11A2] RN's - Administrative		0.00	RJE - 4 RJE - 4	28,224.00	28,224.00
				28,224.00	28,224.00
Subgroup : [11B1]	LPN's - Direct Care				
60105	NURSING - POOL L.P.N.	108,151.00		1,723.00	109,874.00
Subtotal [11B1] LPN's - Direct Care		108,151.00	RJE - 4	1,723.00	109,874.00
				1,723.00	109,874.00
Subgroup : [11C]	Aides				
60111	NURSING-POOL C.N.A.	9,931.00		0.00	9,931.00
Subtotal [11C] Aides		9,931.00		0.00	9,931.00
Subgroup : [12]	Other				
60133	NURSING - CONSULT./MEDREC/INF	43,716.00		(43,716.00)	0.00
74154	OTHER SERV.-CONSULT PSYCHIATR	0.00		5,875.00	5,875.00
94015	RELIGIOUS - VISITING PRIESTS	10,560.00		5,875.00	16,435.00
Subtotal [12] Other		54,276.00	RJE - 4 RJE - 5	(37,841.00)	16,435.00
Total [13-B] Professional Fees		658,204.00		6,511.00	664,715.00
				6,511.00	664,715.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
90087	ADMIN.-INS. (WORKMANS COMP)	85,765.00		0.00	85,765.00
Subtotal [1A1] Workmen's Compensation		85,765.00		0.00	85,765.00
Subgroup : [1A2]	Disability Insurance				
90024	ADMIN.-STD-SHORT TERM DISABIL	13,225.00		0.00	13,225.00
90025	ADMIN.-DISABILITY (LTD)	2,597.00		0.00	2,597.00
Subtotal [1A2] Disability Insurance		15,822.00		0.00	15,822.00
Subgroup : [1A3]	Unemployment insurance				
90015	ADMIN. - UNEMPLOYMENT COMP.	11,707.00		0.00	11,707.00
Subtotal [1A3] Unemployment insurance		11,707.00		0.00	11,707.00
Subgroup : [1A4]	Social Security (FICA)				
90014	ADMIN. - PAYROLL TAXES	267,277.00		0.00	267,277.00
Subtotal [1A4] Social Security (FICA)		267,277.00		0.00	267,277.00
Subgroup : [1A5]	Health Insurance				
90010	ADMIN - MEDICAL INSURANCE	245,472.00		0.00	245,472.00
90011	ADMIN. - DENTAL INSURANCE	13,308.00		0.00	13,308.00
90018	ADMIN. - (Q) AFLAC	453.00		0.00	453.00
90028	PRIMEFLEX FEES - PARTICIPANTS	55,998.00		0.00	55,998.00
Marcum 21	HRA Admin Fee	0.00		2,295.00	2,295.00
Subtotal [1A5] Health Insurance		315,231.00	RJE - 2	2,295.00	317,526.00
				2,295.00	317,526.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [1A6]	Life Insurance				
90020	ADMIN. - WHOLE LIFE INS (OPT)	10,571.00		0.00	10,571.00
Subtotal [1A6] Life Insurance		<u>10,571.00</u>		<u>0.00</u>	<u>10,571.00</u>
Subgroup : [1A7]	Pensions				
90013	ADMIN. - DEFINED CONTRIB. PLAN	20,000.00		0.00	20,000.00
Subtotal [1A7] Pensions		<u>20,000.00</u>		<u>0.00</u>	<u>20,000.00</u>
Subgroup : [1C]	Bad Debts				
90065	ADMIN. - BAD DEBT EXPENSE	51,375.00		0.00	51,375.00
Subtotal [1C] Bad Debts		<u>51,375.00</u>		<u>0.00</u>	<u>51,375.00</u>
Subgroup : [1D]	Accounting and Auditing				
90250	BUS. OFFICE - PURCH. SERV. PR	73,579.00		(29,624.00)	43,955.00
Subtotal [1D] Accounting and Auditing		<u>73,579.00</u>	RJE - 1	<u>(29,624.00)</u>	<u>43,955.00</u>
Subgroup : [1E]	Legal				
Marcum 01	Legal Expense	0.00		13,505.00	13,505.00
Subtotal [1E] Legal		<u>0.00</u>	RJE - 1	<u>13,505.00</u>	<u>13,505.00</u>
Subgroup : [1G]	Office Supplies				
90230	BUS. OFFICE - SUPPLIES	26,725.00		(300.00)	26,425.00
Subtotal [1G] Office Supplies		<u>26,725.00</u>	RJE - 2	<u>(300.00)</u>	<u>26,425.00</u>
Subgroup : [1H1]	Telephone and Telegraph				
90280	BUS. OFFICE - COMM.(TEL & BEE	15,950.00		(1,912.00)	14,038.00
Subtotal [1H1] Telephone and Telegraph		<u>15,950.00</u>	RJE - 8	<u>(1,912.00)</u>	<u>14,038.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 05	Cell Phone	0.00		342.00	342.00
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>	RJE - 8	<u>342.00</u>	<u>342.00</u>
Subgroup : [1K3]	Resident Day User Fee				
90085	ADMIN. - PROVIDER TAX	377,960.00		0.00	377,960.00
Subtotal [1K3] Resident Day User Fee		<u>377,960.00</u>		<u>0.00</u>	<u>377,960.00</u>
Total [15] Expenditures Other than Salaries		<u>1,271,962.00</u>		<u>(15,694.00)</u>	<u>1,256,268.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
90093	ADMIN. - HOL.PTY./GIFTS-PTS	381.00		0.00	381.00
Subtotal [2] Holiday Parties for Staff		<u>381.00</u>		<u>0.00</u>	<u>381.00</u>
Subgroup : [3]	Gifts to Staff and Residents				
90095	ADMIN.-HOL.PTY./GIFTS-STAFF	14,702.00		0.00	14,702.00
Subtotal [3] Gifts to Staff and Residents		<u>14,702.00</u>		<u>0.00</u>	<u>14,702.00</u>
Subgroup : [4]	Employee Travel				
90060	ADMIN. - EMPLOYEE TRAVEL	2,645.00		0.00	2,645.00
Subtotal [4] Employee Travel		<u>2,645.00</u>		<u>0.00</u>	<u>2,645.00</u>
Subgroup : [5]	Education Expense				
60119	NURSING - INSERVICE EDUCATION	10.00		0.00	10.00
60120	NURSING - CONTINUED EDUCATION	2,348.00		0.00	2,348.00
90075	ADMIN. - TUITION & EDUCATION	8,391.00		0.00	8,391.00
Subtotal [5] Education Expense		<u>10,749.00</u>		<u>0.00</u>	<u>10,749.00</u>
Subgroup : [6]	Automobile Expense				
90070	ADMIN. - AUTO & MAINT. EXPEN	9,529.00		0.00	9,529.00
Subtotal [6] Automobile Expense		<u>9,529.00</u>		<u>0.00</u>	<u>9,529.00</u>
Subgroup : [M1]	Advertising Help Wanted				
90072	ADMIN.- HELP WANTED	12,637.00		0.00	12,637.00
Subtotal [M1] Advertising Help Wanted		<u>12,637.00</u>		<u>0.00</u>	<u>12,637.00</u>
Subgroup : [M2]	Advertising Telephone Directory				
90073	ADMIN. - TEL. YELLOW PAGES	1,357.00		230.00	1,587.00
Subtotal [M2] Advertising Telephone Directory		<u>1,357.00</u>	RJE - 2	<u>230.00</u>	<u>1,587.00</u>
Subgroup : [M3]	Advertising Other				
90083	ADMIN. - PUBLIC RELATIONS - A	52,985.00		0.00	52,985.00
Subtotal [M3] Advertising Other		<u>52,985.00</u>		<u>0.00</u>	<u>52,985.00</u>
Subgroup : [M7]	Postage				
90213	-> BUS. OFFICE - POSTAGE	7,552.00		(884.00)	6,668.00
Subtotal [M7] Postage		<u>7,552.00</u>	RJE - 9	<u>(884.00)</u>	<u>6,668.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
90084	ADMIN. - LICENSES & DUES	33,227.00		(22,537.00)	10,690.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>33,227.00</u>	RJE - 2	<u>(22,537.00)</u>	<u>10,690.00</u>

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 02	Greater Norwalk Chamber of Commerce	0.00		825.00	825.00
			RJE - 2	825.00	
Subtotal [M8A] Dues to Chamber of Commerce		0.00		825.00	825.00
Subgroup : [M9]	Subscriptions				
80124	NURSING - BOOKS,SUBSCR., FORMS	(70.00)		0.00	(70.00)
90030	ADMIN. - SUBSCRIPTIONS & BOOKS	6,164.00		0.00	6,164.00
Subtotal [M9] Subscriptions		6,094.00		0.00	6,094.00
Subgroup : [M11]	Services Provided by Contract				
90285	ADMIN. - INTERNET WEBSITE	0.00		500.00	500.00
			RJE - 1	500.00	
90295	ADMIN. - COMPUTER CONSULT.	43,711.00		0.00	43,711.00
90300	ADMIN. - SOFTWARE SUPPORT	44,994.00		449.00	45,443.00
			RJE - 4	449.00	
Marcum 11	Bookkeeping Services	0.00		3,108.00	3,108.00
			RJE - 1	3,108.00	
Marcum 17	Scheduling Services	0.00		6,879.00	6,879.00
			RJE - 1	6,879.00	
Subtotal [M11] Services Provided by Contract		88,705.00		10,936.00	99,641.00
Subgroup : [M13]	Other				
90035	ADMIN.-BANK SERVICE CHARGE	2,211.00		0.00	2,211.00
90040	ADMIN-ADMINISTRATIVE FEES	1,960.00		(1,960.00)	0.00
			RJE - 7	(1,960.00)	
90074	ADMIN. - PRE EMPLOYMENT SCREE	8,469.00		0.00	8,469.00
90089	ADMIN. - CIVIL PENALTIES	1,530.00		50.00	1,580.00
			RJE - 2	50.00	
90215	BUS. OFFICE - PAYCHECKS/ADP	27,824.00		0.00	27,824.00
90290	BUS.OFFICE-MISCELLANEOUS	20.00		0.00	20.00
94030	RELIGIOUS - SUPPLIES	1,693.00		0.00	1,693.00
Marcum 03	Licenses and Fees	0.00		1,636.00	1,636.00
			RJE - 2	1,636.00	
Marcum 16	Misc. Expense	0.00		632.00	632.00
			RJE - 1	632.00	
Marcum 19	Non-Professional Association Dues	0.00		344.00	344.00
			RJE - 2	344.00	
Subtotal [M13] Other		43,707.00		702.00	44,409.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		284,270.00		(10,728.00)	273,542.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
80131	DIETARY - RAW FOOD	147,829.00		0.00	147,829.00
Subtotal [2A1] Raw Food		147,829.00		0.00	147,829.00
Subgroup : [2A2]	Non-Food Supplies				
80130	DIETARY - SUPPLIES	23,280.00		0.00	23,280.00
Subtotal [2A2] Non-Food Supplies		23,280.00		0.00	23,280.00
Subgroup : [2B]	Purchased Services				
80141	DIETARY - PURCHASED SERVICE	10,104.00		0.00	10,104.00
Subtotal [2B] Purchased Services		10,104.00		0.00	10,104.00
Total [18] Dietary Basis for Allocation of Costs		181,213.00		0.00	181,213.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3A1]	Bed Linens, etc...washed, ironed..				
86031	LAUNDRY & LINEN - LINENS	808.00		0.00	808.00
Subtotal [3A1] Bed Linens, etc...washed, ironed..		808.00		0.00	808.00
Subgroup : [3B]	Purchased Services				
86060	LAUNDRY - PURCHASED SER	2,715.00		(528.00)	2,187.00
			RJE - 6	(528.00)	
Subtotal [3B] Purchased Services		2,715.00		(528.00)	2,187.00
Subgroup : [3D]	Other				
86030	LAUNDRY & LINEN - SUPPLIES	11,616.00		0.00	11,616.00
Subtotal [3D] Other		11,616.00		0.00	11,616.00
Total [19] Laundry-Basis for Allocation of Costs		15,139.00		(528.00)	14,611.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
82030	HOUSEKEEPING - SUPPLIES	27,353.00		0.00	27,353.00
Subtotal [4A1] In-House Care Supplies		27,353.00		0.00	27,353.00
Subgroup : [4B]	Purchased Services				
82060	HOUSEKEEPING - PURCHASED SER	90.00		0.00	90.00
Subtotal [4B] Purchased Services		90.00		0.00	90.00
Subgroup : [5A2]	Purchased from				
74135	DRUGS-OTHER SERV.	8,476.00		0.00	8,476.00
74137	DRUGS MEDICARE-OTHER SERV.	78,646.00		0.00	78,646.00
Subtotal [5A2] Purchased from		87,122.00		0.00	87,122.00
Subgroup : [5B]	Medicine Cabinet Drugs				
60135	NURSING - DRUG SUPPLIES	7,683.00		0.00	7,683.00
Subtotal [5B] Medicine Cabinet Drugs		7,683.00		0.00	7,683.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
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Subgroup : [5C]	Medical and Therapeutic Supplies				
60130	NURSING - SUPPLIES - NON DRUGS	113,085.00		0.00	113,085.00
Subtotal [5C] Medical and Therapeutic Supplies		113,085.00		0.00	113,085.00
Subgroup : [5D]	Ambulance/Limousine				
74156	OTHER SER AMBULANCE&DIAL A RI	1,198.00		0.00	1,198.00
Subtotal [5D] Ambulance/Limousine		1,198.00		0.00	1,198.00
Subgroup : [5E2]	Oxygen - Other				
74140	OTHER SERV. - OXYGEN	6,718.00		0.00	6,718.00
Subtotal [5E2] Oxygen - Other		6,718.00		0.00	6,718.00
Subgroup : [5F]	X-Rays and related radiological				
74158	OTHER SERV. - X-RAY MEDICARE	9,691.00		0.00	9,691.00
Subtotal [5F] X-Rays and related radiological		9,691.00		0.00	9,691.00
Subgroup : [5H]	Laboratory				
74157	OTHER SERV. - LAB. MEDICARE	11,543.00		0.00	11,543.00
Subtotal [5H] Laboratory		11,543.00		0.00	11,543.00
Subgroup : [5I]	Recreation				
73870	RECREATION - BOOKS & SUBSCR.	30.00		0.00	30.00
73880	RECREATION-MISC.SUP.&ENTERTAL	11,786.00		0.00	11,786.00
74125	CABLEVISION-OTHER SERVICES	14,455.00		0.00	14,455.00
Subtotal [5I] Recreation		26,271.00		0.00	26,271.00
Subgroup : [5J]	Other				
74153	OTHER SERV.-THERAPY SUPPLIES	4,297.00		0.00	4,297.00
Subtotal [5J] Other		4,297.00		0.00	4,297.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		295,051.00		0.00	295,051.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
83030	PLANT OPER/MAINT. - SUPPLIES	54,752.00		0.00	54,752.00
Subtotal [6A] Repairs and Maintenance		54,752.00		0.00	54,752.00
Subgroup : [6B]	Heat				
83061	PLANT OPER./MAINT. - FUEL	77,964.00		0.00	77,964.00
83140	PLANT OPER./MAINT. - GAS	10,052.00		0.00	10,052.00
Subtotal [6B] Heat		88,016.00		0.00	88,016.00
Subgroup : [6C]	Light & Power				
83062	PLANT OPER./MAINT. ELECTRICITY	70,424.00		0.00	70,424.00
Subtotal [6C] Light & Power		70,424.00		0.00	70,424.00
Subgroup : [6D]	Water				
83063	PLANT OPER./MAINT. - WATER	18,664.00		0.00	18,664.00
Subtotal [6D] Water		18,664.00		0.00	18,664.00
Subgroup : [6E]	Equipment Lease				
90216	BUS. OFFICE - LEASED EQUIPMENT	34,395.00		1,763.00	36,158.00
			RJE - 8	879.00	
			RJE - 9	884.00	
Subtotal [6E] Equipment Lease		34,395.00		1,763.00	36,158.00
Subgroup : [6F]	Other				
83060	PLANT OPER/MAINT. - PURCH. SE	126,249.00		1,869.00	128,118.00
			RJE - 2	650.00	
			RJE - 6	528.00	
			RJE - 8	691.00	
83065	PLANT OPER./MAINT-GROUNDS	17,544.00		0.00	17,544.00
Subtotal [6F] Other		143,793.00		1,869.00	145,662.00
Subgroup : [7B]	Building & Building Improvements				
98030	DEPREC. - BUILDINGS	72,886.00		0.00	72,886.00
98031	DEPREC. - SPRINKLER SYSTEM	15,502.00		0.00	15,502.00
Subtotal [7B] Building & Building Improvements		88,388.00		0.00	88,388.00
Subgroup : [7D]	Movable Equipment				
98020	DEPREC. COMPUTER SYSTEMS	3,598.00		0.00	3,598.00
98045	DEPREC. - DISTICT PART FURNNGS	1,493.00		0.00	1,493.00
98050	DEPREC. - HOSPITAL EQUIPMMENT	3,783.00		0.00	3,783.00
98055	DEPREC. - MAINTENANCE EQUIP.	6,401.00		0.00	6,401.00
98060	DEPREC. - KITCHEN EQUIPMENT	4,337.00		0.00	4,337.00
98065	DEPREC. - REHAB THERAPY	11,913.00		0.00	11,913.00
98070	DEPREC. - MOTOR VEHICLES	4,742.00		0.00	4,742.00
98075	DEPREC. - COMMON AREA FURNNGS.	1,514.00		0.00	1,514.00
98080	DEPREC. - CONVENT FURNINGINGS	46.00		0.00	46.00
98085	DEPREC. - PATIENTS ROOM FURNS.	5,606.00		0.00	5,606.00
98090	DEPREC. - OFF. EQUIP & FURN.	2,803.00		0.00	2,803.00
Subtotal [7D] Movable Equipment		46,236.00		0.00	46,236.00
Subgroup : [10A]	Real estate taxes paid by owner				
Marcum 10	City Taxes	0.00		17,107.00	17,107.00
Subtotal [10A] Real estate taxes paid by owner		0.00	RJE - 2	17,107.00	17,107.00
Total [22] Maintenance and Property		544,668.00		20,739.00	565,407.00

Client: **Notre Dame Convalescent Homes, Inc.**
 Engagement: **Medicaid - Notre Dame Convalescent Home 2017**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
Marcum 08	Property Insurance	0.00		19,674.00	19,674.00
			RJE - 3	19,674.00	
Subtotal [14A] Insurance on Property		<u>0.00</u>		<u>19,674.00</u>	<u>19,674.00</u>
Subgroup : [14B]	Insurance of Automobiles				
Marcum 09	Auto Insurance	0.00		9,740.00	9,740.00
			RJE - 3	9,740.00	
Subtotal [14B] Insurance of Automobiles		<u>0.00</u>		<u>9,740.00</u>	<u>9,740.00</u>
Subgroup : [14C1]	Umbrella				
Marcum 14	Umbrella Insurance	0.00		12,068.00	12,068.00
			RJE - 3	12,068.00	
Subtotal [14C1] Umbrella		<u>0.00</u>		<u>12,068.00</u>	<u>12,068.00</u>
Subgroup : [14C3]	Other				
90086	ADMIN.-INSUR.(PRO.CAS.LIAB.)	82,761.00		(55,759.00)	27,002.00
			RJE - 3	(55,759.00)	
90088	ADMIN. - INS.D & O	0.00		9,360.00	9,360.00
			RJE - 3	9,360.00	
Marcum 18	Surety Bond	0.00		1,492.00	1,492.00
			RJE - 3	1,492.00	
Marcum 22	Cyber Liability Insurance	0.00		3,425.00	3,425.00
			RJE - 3	3,425.00	
Subtotal [14C3] Other		<u>82,761.00</u>		<u>(41,482.00)</u>	<u>41,279.00</u>
Total [27] Interest and Insurance		<u>82,761.00</u>		<u>0.00</u>	<u>82,761.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
33020	GROSS CHARGES - TITLE 19	(4,619,073.00)		0.00	(4,619,073.00)
33022	HOSPICE - ROOM & BROAD	(224,199.00)		0.00	(224,199.00)
45050	MEDICAID MONTHLY ADJUSTMENTS	1,877,671.00		0.00	1,877,671.00
Subtotal [1A] Medicaid Residents (CT only)		<u>(2,965,601.00)</u>		<u>0.00</u>	<u>(2,965,601.00)</u>
Subgroup : [3A]	Medicare Residents (All inclusive)				
33021	GROSS CHARGES - MEDICARE T-18	(1,807,176.00)		0.00	(1,807,176.00)
45051	MEDICARE MONTHLY ADJUSTMENTS	711,982.00		0.00	711,982.00
Subtotal [3A] Medicare Residents (All inclusive)		<u>(1,095,194.00)</u>		<u>0.00</u>	<u>(1,095,194.00)</u>
Subgroup : [4A]	Private-pay residents and other				
33000	GROSS CHARGES - PRIVATE	(118,994.00)		0.00	(118,994.00)
33010	GROSS CHARGES - SEMI PRIVATE	(1,783,472.00)		0.00	(1,783,472.00)
Subtotal [4A] Private-pay residents and other		<u>(1,902,466.00)</u>		<u>0.00</u>	<u>(1,902,466.00)</u>
Subgroup : [5A]	Prescription Drugs - Medicare				
33043	DRUG REV - MEDICARE	(77,413.00)		0.00	(77,413.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(77,413.00)</u>		<u>0.00</u>	<u>(77,413.00)</u>
Subgroup : [7A]	Physical Therapy - Medicare				
33040	GROSS CHARGES - PT MEDICARE	(312,016.00)		0.00	(312,016.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(312,016.00)</u>		<u>0.00</u>	<u>(312,016.00)</u>
Subgroup : [7C]	Physical Therapy - Non-medicare				
33030	GROSS CHARGES PRIVATE PT	195.00		0.00	195.00
33050	PT MEDICAID	(2,204.00)		0.00	(2,204.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(2,009.00)</u>		<u>0.00</u>	<u>(2,009.00)</u>
Subgroup : [8A]	Speech Therapy - Medicare				
33042	GROSS CHARGES - ST MEDICARE	(76,234.00)		0.00	(76,234.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(76,234.00)</u>		<u>0.00</u>	<u>(76,234.00)</u>
Subgroup : [8C]	Speech Therapy - Non-medicare				
33052	SPEECH MEDICAID	(1,756.00)		0.00	(1,756.00)
Subtotal [8C] Speech Therapy - Non-medicare		<u>(1,756.00)</u>		<u>0.00</u>	<u>(1,756.00)</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
33041	GROSS CHARGES - OT MEDICARE	(293,367.00)		0.00	(293,367.00)
Subtotal [9A] Occupational Therapy - Medicare		<u>(293,367.00)</u>		<u>0.00</u>	<u>(293,367.00)</u>
Subgroup : [10A]	Other - Medicare				
33044	X-RAY MEDICARE A	(3,995.00)		0.00	(3,995.00)
33046	LAB MEDICARE a	(8,711.00)		0.00	(8,711.00)
Subtotal [10A] Other - Medicare		<u>(12,706.00)</u>		<u>0.00</u>	<u>(12,706.00)</u>
Subgroup : [11]	Meals sold to guests, employees, and others				
58205	REV.SPEC.SALE OF MEALS TO STAF	(677.00)		0.00	(677.00)
Subtotal [11] Meals sold to guests, employees, and others		<u>(677.00)</u>		<u>0.00</u>	<u>(677.00)</u>
Subgroup : [15]	Interest Income				
57200	REV.SPEC.SERV. - INTEREST	(363.00)		0.00	(363.00)
Subtotal [15] Interest Income		<u>(363.00)</u>		<u>0.00</u>	<u>(363.00)</u>
Subgroup : [18]	Other Revenue				
45046	OTHER INCOME - REFUNDS	(20,750.00)		0.00	(20,750.00)
57300	REV.SPEC.SERV. - STOCK DIVIDE	(45,011.00)		0.00	(45,011.00)
57400	REV.SPEC.SERV.-GAIN&LOSS ON MS	(17,629.00)		0.00	(17,629.00)
57410	UNREALIZED GAIN/LOSS	(11,173.00)		0.00	(11,173.00)

Client: **Notre Dame Convalescent Homes, Inc.**
 Engagement: **Medicaid - Notre Dame Convalescent Home 2017**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
57500	REV SPEC SERV. - OTHER	(9,095.00)		0.00	(9,095.00)
58000	REV.SPEC.SERV.-UNRESTR.CONTRI	(13,418.00)		0.00	(13,418.00)
58100	REV.SPEC.INSURANCE REIMBURSME	(91.00)		0.00	(91.00)
58200	STAFF RECOGNITION FUND	(9,750.00)		0.00	(9,750.00)
58600	REV.SPEC.-CAPITAL IMPROVEMENT	(40,000.00)		0.00	(40,000.00)
58700	CONTRIBUTIONS - TEMPORARILY RESTRICTED	(7,829.00)		0.00	(7,829.00)
90090	ADMIN. - CONTRIBUTIONS	(8.00)		0.00	(8.00)
Marcum 20	Medical Record Income	0.00		(300.00)	(300.00)
			RJE - 2	(300.00)	
Subtotal [18] Other Revenue		(174,754.00)		(300.00)	(175,054.00)
Total [30] Statement of Revenue		(6,914,556.00)		(300.00)	(6,914,856.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
11002	CASH IN BANK-PAYROLL ACCT	3,728.00		0.00	3,728.00
11005	CASH IN BANK/OPERATING/FFLD C	(6,901.00)		0.00	(6,901.00)
11006	CASH ON HAND-PETTY CASH	480.00		0.00	480.00
11007	FFLD COUNTY MONEY MARKET	716,497.00		0.00	716,497.00
11042	FAIRFIELD COUNTY SAVINGS/R. F.	14,689.00		0.00	14,689.00
11043	CASH IN BANK-PRIME PAY ACCOUNT	938.00		0.00	938.00
11046	CASH ON HAND-RESIDENT PETTY C	120.00		0.00	120.00
11050	PAYROLL CASH ACCOUNT	87,232.00		0.00	87,232.00
11060	CASH CLEARING ACCT.	3,502.00		0.00	3,502.00
Subtotal [A1] Cash		820,285.00		0.00	820,285.00
Subgroup : [A2]	Resident A/R				
11101	A/R PRIVATE PAY	24,658.00		0.00	24,658.00
11102	A/R PATIENT LIABILITY	1,786.00		0.00	1,786.00
11201	ACCOUNTS RECEIVABLE	941,737.00		0.00	941,737.00
11221	MEDICARE RECEIVABLE	116,555.00		0.00	116,555.00
11250	ACCOUNTS RECEIVABLE - OTHER	(589.00)		0.00	(589.00)
11255	ALLOWANCE FOR DOUBTFUL ACCTS.	(26,000.00)		0.00	(26,000.00)
Subtotal [A2] Resident A/R		1,058,147.00		0.00	1,058,147.00
Subgroup : [A3]	Other A/R				
11211	ACCOUNTS RECEIVABLE-EMPLOYEES	914.00		0.00	914.00
Subtotal [A3] Other A/R		914.00		0.00	914.00
Subgroup : [A4]	Inventories				
11300	INVENTORY	37,219.00		0.00	37,219.00
Subtotal [A4] Inventories		37,219.00		0.00	37,219.00
Subgroup : [A5]	Prepaid Expenses				
11435	PREPAID EXPENSE - GENERAL	3,316.00		0.00	3,316.00
Subtotal [A5] Prepaid Expenses		3,316.00		0.00	3,316.00
Subgroup : [A7]	Medicare Final Settlement Receivable				
11441	MEDICARE SETTLEMENT	12.00		0.00	12.00
Subtotal [A7] Medicare Final Settlement Receivable		12.00		0.00	12.00
Subgroup : [A8]	Other Current Assets				
11442	MEDICAID SETTLEMENT	13,565.00		0.00	13,565.00
Subtotal [A8] Other Current Assets		13,565.00		0.00	13,565.00
Subgroup : [B1]	Land				
14500	LAND	36,800.00		0.00	36,800.00
Subtotal [B1] Land		36,800.00		0.00	36,800.00
Subgroup : [B2]	Land Improvements				
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)
Subtotal [B2] Land Improvements		0.00		0.00	0.00
Subgroup : [B3]	Buildings				
14530	BUILDINGS & BLDG. IMPROVEMENTS	2,655,785.00		0.00	2,655,785.00
14630	ACCUM.DEPREC.-BUILDINGS	(1,825,224.00)		0.00	(1,825,224.00)
Subtotal [B3] Buildings		830,561.00		0.00	830,561.00
Subgroup : [B5]	Non-Movable Equipment				
14531	SPRINKLER SYSTEM	387,547.00		0.00	387,547.00
14631	ACCUM. DEPREC. - SPRINKLER SYST	(185,834.00)		0.00	(185,834.00)
Subtotal [B5] Non-Movable Equipment		201,713.00		0.00	201,713.00
Subgroup : [B8]	Movable Equipment				
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	269,634.00		0.00	269,634.00
14555	MAINTENANCE EQUIPMENT	128,356.00		0.00	128,356.00
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	(105,254.00)		0.00	(105,254.00)
14645	ACCUM.DEPREC.-DP FURNISHINGS	(6,146.00)		0.00	(6,146.00)
14650	ACCUM.DEPREC.-HOSPITAL EQUIP	(240,241.00)		0.00	(240,241.00)
14655	ACCUM. DEPREC. MAINT EQUIP.	(71,712.00)		0.00	(71,712.00)

Client: **Notre Dame Convalescent Homes, Inc.**
 Engagement: **Medicaid - Notre Dame Convalescent Home 2017**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2017			9/30/2017
14660	ACCUM.DEPREC.-KITCHEN EQUIP.	(121,862.00)		0.00	(121,862.00)
14665	ACCUM.DEPREC/REHAB/THERAPY EQ	(224,777.00)		0.00	(224,777.00)
14675	ACCUM. DEPREC.COMMON AREA FUR	(42,216.00)		0.00	(42,216.00)
14680	ACCUM.DEPREC.-CONVENT FURN.	(32,436.00)		0.00	(32,436.00)
14685	ACCUM.DEPREC.-PATIENT RM FURN.	(88,565.00)		0.00	(88,565.00)
14690	ACCUM.DEPREC.-OFFICE FURN/EQU	(107,204.00)		0.00	(107,204.00)
Subtotal [B6] Movable Equipment		254,980.00		0.00	254,980.00
Subgroup : [B7]	Motor Vehicles				
14570	MOTOR VEHICLES	55,801.00		0.00	55,801.00
14670	ACCUM.DEPREC.-MOTOR VEHICLES	(39,994.00)		0.00	(39,994.00)
Subtotal [B7] Motor Vehicles		15,807.00		0.00	15,807.00
Subgroup : [D5]	Investments Related to Resident Care				
11008	INVESTMENT ACCOUNT	337,776.00		0.00	337,776.00
11009	INVESTMENT ACCOUNT	1,311,011.00		0.00	1,311,011.00
11015	BENEFICIAL INT. RATCHFORD TRUS	110,732.00		0.00	110,732.00
Subtotal [D5] Investments Related to Resident Care		1,759,519.00		0.00	1,759,519.00
Total [31-32] Assets		5,032,838.00		0.00	5,032,838.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
21700	ACCOUNTS PAYABLE - VENDOR	(149,996.00)		0.00	(149,996.00)
Subtotal [A1] Trade A/P		(149,996.00)		0.00	(149,996.00)
Subgroup : [A4]	Accrued Payroll				
21713	ACCRUED PAYROLL	(35,770.00)		0.00	(35,770.00)
Subtotal [A4] Accrued Payroll		(35,770.00)		0.00	(35,770.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
21726	ACCRUED PAYROLL TAXES	(2,735.00)		0.00	(2,735.00)
Subtotal [A6] Accrued Payroll Taxes Payable		(2,735.00)		0.00	(2,735.00)
Subgroup : [A12]	Other Current Liabilities				
11041	CLIENT FUND LIABILITY	(14,689.00)		0.00	(14,689.00)
11045	SUNSHINE CLUB	(1,469.00)		0.00	(1,469.00)
21710	WAGE GARNISHMENTS	(183.00)		0.00	(183.00)
21711	403-B LOAN REPAYMENT	(5,301.00)		0.00	(5,301.00)
21712	EMPLOYEE TAX SHELTER PLAN	9,119.00		0.00	9,119.00
21714	PAYROLL SAVINGS (DEDUCTION)	(32,921.00)		0.00	(32,921.00)
21715	ROTH - PPI/AMERIPRISE	(4,661.00)		0.00	(4,661.00)
22000	Due to Others	(89,013.00)		0.00	(89,013.00)
Subtotal [A12] Other Current Liabilities		(139,118.00)		0.00	(139,118.00)
Total [33-34] Liabilities		(327,619.00)		0.00	(327,619.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
29900	Retained Earnings/NET WORTH	(4,838,861.00)		0.00	(4,838,861.00)
Subtotal [B5] Cumulated Earnings		(4,838,861.00)		0.00	(4,838,861.00)
Total [35] Equity		(4,838,861.00)		0.00	(4,838,861.00)
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	133,642.00		0.00	133,642.00

Client: **Notre Dame Convalescent Homes, Inc.**
 Engagement: **Medicaid - Notre Dame Convalescent Home 2017**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1				
Reclass expenses from accounting line				
		E.01 - 90250		
74110	SOC. WORK CONSUL.-OTHER SERV.		5,000.00	
90285	ADMIN. - INTERNET WEBSITE		500.00	
Marcum 01	Legal Expense		13,505.00	
Marcum 11	Bookkeeping Services		3,108.00	
Marcum 16	Misc. Expense		632.00	
Marcum 17	Scheduling Services		6,879.00	
90250	BUS. OFFICE - PURCH. SERV. PR			29,624.00
Total			29,624.00	29,624.00
Reclassifying Journal Entries JE # 2				
To reclass expenses not related to Dues				
		E.01 - 90084		
83060	PLANT OPER/MAINT. - PURCH. SE		650.00	
90073	ADMIN. - TEL. YELLOW PAGES		230.00	
90089	ADMIN. - CIVIL PENALTIES		50.00	
Marcum 02	Greater Norwalk Chamber of Commerce		825.00	
Marcum 03	Licenses and Fees		1,636.00	
Marcum 10	City Taxes		17,107.00	
Marcum 19	Non-Professional Association Dues		344.00	
Marcum 21	HRA Admin Fee		2,295.00	
90084	ADMIN. - LICENSES & DUES			22,537.00
90230	BUS. OFFICE - SUPPLIES			300.00
Marcum 20	Medical Record Income			300.00
Total			23,137.00	23,137.00
Reclassifying Journal Entries JE # 3				
Per Client: Reclass insurances to proper groupings for page 27				
		N.02d		
90088	ADMIN. - INS D & O		9,360.00	
Marcum 08	Property Insurance		19,674.00	
Marcum 09	Auto Insurance		9,740.00	
Marcum 14	Umbrella Insurance		12,068.00	
Marcum 18	Surety Bond		1,492.00	
Marcum 22	Cyber Liability Insurance		3,425.00	
90086	ADMIN.-INSUR.(PRO.CAS.LIAB.)			55,759.00
Total			55,759.00	55,759.00
Reclassifying Journal Entries JE # 4				
To reclass expenses from consulting account				
		N.02c - Page 5		
60105	NURSING - POOL L.P.N.		1,723.00	
74191	MEDICAL STAFF		6,000.00	
90300	ADMIN. - SOFTWARE SUPPORT		449.00	
Marcum 15	Pharmacist Consultant		7,320.00	
Marcum 23	MDS Consultant		3,110.00	
Marcum 24	RN Admin Consultant		25,114.00	
60133	NURSING - CONSULT./MEDREC/INF			43,716.00
Total			43,716.00	43,716.00
Reclassifying Journal Entries JE # 5				
To reclass psychiatrist expense				
		N.02b		
74154	OTHER SERV.-CONSULT PSYCHIATR		5,875.00	
74191	MEDICAL STAFF			5,875.00
Total			5,875.00	5,875.00
Reclassifying Journal Entries JE # 6				
To reclass maint. expense from laundry expense account				
		E.01 - Ratick		
83060	PLANT OPER/MAINT. - PURCH. SE		528.00	
86060	LAUNDRY - PURCHASED SER			528.00
Total			528.00	528.00
Reclassifying Journal Entries JE # 7				
To reclass dentist admin fees on bill to dentist line				
		Phone Call		
74112	RESIDENTS DENTAL/POD-OTHER SR		1,960.00	
90040	ADMIN-ADMINISTRATIVE FEES			1,960.00
Total			1,960.00	1,960.00
Reclassifying Journal Entries JE # 8				
To reclass cell phone expense to the appropriate line of the cost report				
		E.01 - 90280		
83060	PLANT OPER/MAINT. - PURCH. SE		661.00	
90216	BUS. OFFICE - LEASED EQUIPMENT		879.00	
Marcum 05	Cell Phone		342.00	
90280	BUS. OFFICE - COMM.(TEL. & BEE			1,912.00
Total			1,912.00	1,912.00
Reclassifying Journal Entries JE # 9				
Reclass shipping costs from leased equipment to postage line on the cost report				
		N.02 - #8		
90216	BUS. OFFICE - LEASED EQUIPMENT		884.00	
90213	-> BUS. OFFICE - POSTAGE			884.00
Total			884.00	884.00



Provider Name: Notre Dame Conv. Home, Inc
 Provider Number: 2865
 Period Ended: 9/30/2017

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.			