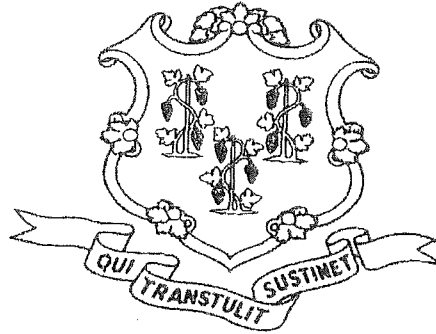


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Notre Dame Convalescent Homes, 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 10/1/2019	Report for Year Ending 9/30/2020

License Numbers:	CCNH 286-C	RHNS	(Specify)	Medicare Provider 07-5356
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Medicaid Provider Numbers:	CCNH 2865	RHNS	ICF-IID
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For Department Use Only

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

General Information

Name of Facility (as licensed) Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020	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 Homes, Inc. [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

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)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Notre Dame Convalescent Homes, Inc.	Period Covered:		From 10/1/2019	To 9/30/2020
Address of Facility 76 West Rocks Road, Norwalk, CT 06851				
Report Prepared By Marcum LLP	Phone Number 203-781-9600		Date 11/4/2020	
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 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Notre Dame Convalescent Homes, 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 checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
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	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" 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	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020	5	37

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

N/A

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

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

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

N/A

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended			Page	of	
Notre Dame Convalescent Homes, Inc.		286-C	9/30/2020			6	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
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	36,677	36,677	
Marlin Business	<input type="radio"/>	<input checked="" type="radio"/>	Telephone Messaging Service	12/01/11	Quarterly	956	956	
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total *** 37,633

* 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 Homes,	License No. 286-C	Report for Year Ended 9/30/2020	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.

N/A

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Cost reporting, Auditing, and Accounting	\$ 55,282
2	\$
3	\$
4	\$
	Charge for Services Provided \$ 55,282

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

Legal Services Information

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

Address (<i>No. & Street, City, State, Zip Code</i>) 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 Resident Matters	\$ 11,790
2 General Representation and Employee Matters	\$ 6,944
3	\$
4	\$
5	\$
	Charge for Services Provided \$ 18,734

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		License No.			Report for Year Ended				Page	of			
Notre Dame Convalescent Homes, Inc.		286-C			9/30/2020				8	37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	60	60			60	60							
B. On last day of THIS report period	60	60							60	60			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	56	56			56	56							
B. As of midnight of THIS report period	49	49							49	49			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,145	2,145			1,647	1,647			498	498			
B. Medicaid (Conn.)	12,210	12,210			9,469	9,469			2,741	2,741			
C. Medicaid (other states)													
D. Private Pay	3,821	3,821			3,160	3,160			661	661			
E. State SSI for RCH													
F. Other (Specify) Managed Care	476	476			363	363			113	113			
G. Total Care Days During Period (3A thru F)	18,652	18,652			14,639	14,639			4,013	4,013			
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													
5. Total Resident Days (3G + 4A + 4B)	18,652	18,652			14,639	14,639			4,013	4,013			

Schedule of Resident Statistics (Cont'd)

Name of Facility Notre Dame Convalescent Homes, Inc.			License No. 286-C			Report for Year Ended 9/30/2020			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	5		33		11								
Per Diem Rate													
a. One bed rm.	Various		239.53		420.00								
b. Two bed rms.	Various		239.53		390.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,394	1,394				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								5,403	5,403				
D. Total Physical Therapy Treatments								6,797	6,797				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								117	117				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								301	301				
D. Total Speech Therapy Treatments								418	418				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								833	833				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other								5,290	5,290				
D. Total Occupational Therapy Treatments								6,123	6,123				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020	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)	106,774	2,456				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	223,976	4,456				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor	74,945	2,441				
c. Dietary Workers	321,050	23,579				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	183,347	15,192				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	70,955	2,230				
b. Other Maintenance Workers	77,055	3,277				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	66,210	5,745				
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	84,232	1,794				
b. RN						
1. Direct Care	429,118	12,004				
2. Administrative**	269,548	6,230				
c. LPN						
1. Direct Care	540,468	27,392				
2. Administrative**						
d. Aides and Attendants	1,010,594	90,892				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	121,864	2,266				
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	142,904	4,153				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	162,478	6,125				
A-13. Total Salary Expenditures	3,885,518	210,232				

* 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
	0					
Admin. - HR/Social Services	\$ 11,821	583				
Religious - Nuns Pastoral	\$ 114,021	3,966				
Medical Records - In House	\$ 36,636	1,577				
Total	\$ 162,478	6,125	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Visiting Priests	\$ 4,830	161				
Optometry	\$ 59	2				
Psychiatrist	\$ 250	1				
Phlebotomy	\$ 10,711	36				
Neurologist	\$ 2,500	4				
Total	\$ 18,350	204	\$ -	-	\$ -	-

**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 Homes, Inc.				286-C	9/30/2020			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).										
Sisters Congregation _ Saint Thomas of Villanova	21,065			Non-discrim.	Employee	885	A4			
Sisters Congregation _ Saint Thomas of Villanova	8,754			Non-discrim.	Employee	245	A12b1			
Sisters Congregation _ Saint Thomas of Villanova	54,995			Non-discrim.	Employee	2,207	A12o			
Sisters Congregation _ Saint Thomas of Villanova	50,256			Non-discrim.	Employee	2,027	A12o			

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Notre Dame Convalescent Homes, Inc.				286-C	9/30/2020			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Dana J Paul	106,774			Non-discriminatory	Administrator	2,456	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020	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	10,470	262				
2. Dentist	8,517	12				
3. Pharmacist	1,572	3				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	150,786	2,004				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	59,925	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	2,575	76				
9. Speech Therapist						
a. Resident Care	53,135	320				
b. Other						
10. Occupational Therapist						
a. Resident Care	167,807	1,759				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care	61,828	646				
2. Administrative***	3,703	8				
b. LPN						
1. Direct Care	132,273	2,720				
2. Administrative***						
c. Aides	117,422	3,836				
d. Other						
12. Other (Specify) See Attached Schedule	18,350	204				
B-13 Total Fees Paid in Lieu of Salaries	788,363	11,955				

* 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 Homes, Inc.		286-C	9/30/2020		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Preferred Therapy, Wethersfield, CT	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Select Rehabilitation, 2600 Compass Rd. Glenview Il. 60026	Physical, Occupational and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Access Capital, 405 Park Ave. New York,NY. 10022	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Nurse Network, PO BOX 982 Southington CT. / 360 Bloomfield Ave Windsor CT.	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Career Staff Unlimited, 360 Bloomfield Ave., Windsor, CT 06095	Nursing Agency	<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		
Rehabilitation Consult, PO Box 3150, Westport, CT 06880	Neurologist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Alyson Gervien, 1 Elanior St. Stratford, CT 06615	Phlebotomy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Health Drive Eye Care, 888 Worcester St, Wellesley, MA 02482	Eye Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Health Drive Dental Group, 888 Worcester St, Wellesley, MA 02482	Dentist	<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		
Donald McNichol, 127 Clinton Ave., Westport, CT 06880	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
J. James Lewis, 40 Cross Street, Norwalk, CT 06861	Medical Staff	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
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		
Various	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

Annual Report of Long-Term Care Facility

CSP-15 Rev. 9/2018

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 91,912	91,912		
2. Disability Insurance	\$ 18,882	18,882		
3. Unemployment Insurance	\$ 13,999	13,999		
4. Social Security (F.I.C.A.)	\$ 226,711	226,711		
5. Health Insurance	\$ 305,279	305,279		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 9,224	9,224		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ (14,240)	(14,240)		
d. Accounting and Auditing	\$ 55,282	55,282		
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 18,734	18,734		
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 20,678	20,678		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 21,904	21,904		
2. Cellular Phones	\$			
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	\$ 337,603	337,603		
Subtotal	\$ 1,105,968	1,105,968		

* 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**

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	0		
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	0		
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 Homes, Inc.	286-C	9/30/2020	16	37
Item	Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:	1,105,968	1,105,968		
l. Travel and Entertainment				
1. Resident Travel and Entertainment \$				
2. Holiday Parties for Staff \$				
3. Gifts to Staff and Residents \$	4,840	4,840		
4. Employee Travel \$	82	82		
5. Education Expenses Related to Seminars and Conventions \$	3,588	3,588		
6. Automobile Expense (not purchase or depreciation) \$	3,106	3,106		
7. Other (Specify) See Attached Schedule \$				
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (all such expenses) \$				
2. Advertising Telephone Directory (all such expenses)*** \$				
3. Advertising Other (Specify)*** See Attached Schedule \$	8,468	8,468		
4. Fund-Raising*** \$				
5. Medical Records \$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)*** \$				
7. Postage \$	5,387	5,387		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule \$	7,255	7,255		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.*** \$				
9. Subscriptions \$	6,379	6,379		
10. Contributions*** See Attached Schedule \$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual) \$	92,275	92,275		
12. Administrative Management Services** \$				
13. Other (Specify) See Attached Schedule \$	175,660	175,660		
C-14 Total Administrative & General Expenditures	\$ 1,413,008	1,413,008		

* 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)
	0		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
CareerBuilder	220		
Bon Venture Srvc.	836		
Fusion Printing & Web Design	2,400		
J.S. Paluch	2,785		
GoDaddy	117		
Directions in Nursing	170		
I Hire Advertising	\$ 1,430		
LinkedIn	\$ 510		
Total Other Advertising	\$ 8,468	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CT CAHCF	\$ 4,679		
Leading Age	\$ 1,674		
AANC	\$ 217		
ALTCFM	\$ 85		
AHCA	\$ 600		
Total Dues	\$ 7,255	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	0		
Other Income - Refunds	\$ 81,683		
Admin - Bank Service Charge	\$ 293		
Admin - Administrative fees	\$ 6,031		
Admin - Pre Employment Screening	\$ 8,411		
Admin - Civil Penalties	\$ 9,952		
Bus. Office - Paychecks/ADP	\$ 37,057		
COVID 19 Care	\$ 28,497		
Religious Supplies	\$ 1,326		
Licenses & Fees	\$ 2,291		
Non-Professional Association Dues - Amazon	\$ 119		
Total Other Administrative and General	\$ 175,660	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020	Page 17 of 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 Homes, Inc.		License No. 286-C	Report for Year Ended 9/30/2020	Page 18	of 37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food	\$ 136,825	136,825			
2. Non-Food Supplies	\$ 14,619	14,619			
3. Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 2,289	2,289			
c. Other (Specify) _____	\$ _____				
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 153,733	153,733			
2E. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
F. Resident Meals: Total no. of meals served per day:*					
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Notre Dame Convalescent Homes, Inc.		286-C	9/30/2020		19	37
Item		Total	CCNH	RHNS	(Specify)	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Laundry & Linen Supplies		\$	31,215	31,215		
3D. Total Laundry Expenditures (3a + b + c)		\$	31,215	31,215		
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Notre Dame Convalescent Homes, Inc.		286-C	9/30/2020		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. \$	36,241	36,241			
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. \$					
C. Other (<i>Specify</i>)		\$				
4D. Total Housekeeping Expenditures (4a + b + c)		\$	36,241	36,241		
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from	\$	80,822	80,822			
b. Medicine Cabinet Drugs	\$	25,332	25,332			
c. Medical and Therapeutic Supplies	\$	150,057	150,057			
d. Ambulance/Limousine***	\$	1,459	1,459			
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$	10,037	10,037			
f. X-rays and Related Radiological Procedures***	\$	12,921	12,921			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$					
h. Laboratory***	\$	17,860	17,860			
i. Recreation	\$	16,551	16,551			
j. Direct Management Services*	\$					
k. Indirect Management Services*	\$					
l. Other (Specify)**** See Attached Schedule	\$	959	959			
5M. Total Resident Care Expenditures (5a - 5j)		\$	315,998	315,998		

* 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)
	0		
Other Serv. - Therapy Supplies	\$ 959		
Total Other Resident Care	\$ 959	\$ -	\$ -

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

Name of Facility Notre Dame Convalescent Homes, Inc.			License No. 286-C	Report for Year Ended 9/30/2020	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	
		<input type="radio"/>	<input checked="" type="radio"/>								
Pylon Technology	PO Box 441 Westport, CT 06880	<input type="radio"/>	<input checked="" type="radio"/>		Computer Technology	28,908					16 M11
PointClickCare Technologies	PO Box 674802 Detroit, MI 48267-4802	<input type="radio"/>	<input checked="" type="radio"/>		Computer Technology	23,474					16 M11
Honeywell Building Solutions	12490 Collection Center Chicago, IL 60693	<input type="radio"/>	<input checked="" type="radio"/>		HVAC Maintenance	17,786					22 6F
Finocchio Brothers	49 Liberty Place, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>		Refuse Removal	14,437					22 6F
E T's Landscaping	41 Fair St, Norwalk, CT 06851	<input type="radio"/>	<input checked="" type="radio"/>		Landscaping	11,025					22 6F
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

* 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 Homes, Inc.	286-C	9/30/2020			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 19,806	19,806				
b. Heat	\$ 114,094	114,094				
c. Light & Power	\$ 63,310	63,310				
d. Water	\$ 30,466	30,466				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 37,633	37,633				
f. Other (<i>itemize</i>)	\$ 87,340	87,340				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 352,649	352,649				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 34,040	34,040				
c. Non-Movable Equipment	\$ 22,668	22,668				
d. Movable Equipment	\$ 39,236	39,236				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 95,944	95,944				
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	\$ 32,272	32,272				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 128,216	128,216				

* 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)
	0		
PLANT OPER/MAINT. - PURCH. SE	\$ 74,118		
PLANT OPER./MAINT-GROUNDS	\$ 13,222		
Total Other Repairs and Maintenance	\$ 87,340	\$ -	\$ -

Depreciation Schedule

Name of Facility Notre Dame Convalescent Homes, Inc.			License No. 286-C			Report for Year Ended 9/30/2020			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			2,924,230		2,924,230	2,508,675	S/L	Various	34,040				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal										34,040			
C. Non-Movable Equipment													
1. Acquired prior to this report period			433,873		433,873	377,123	S/L	Various	22,668				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal										22,668			
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost	Less	Cost to Be	Accumulated	Method of	Useful	Depreciation	Totals
		Yes	No	Month	Year	Exclusive of Land	Salvage Value	Depreciated	Depreciation to Beginning of Year's Operations	Computing Depreciation	Life	for This Year	
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 1997 Ford Truck		x		8	2002	9,538		9,538	9,538	S/L	8 yr		
b. 1999 Toyota Forefunner/2005 Chrysler		x		Var	Var	23,525		23,525	23,525	S/L	5 yr		
c. 2011 GMC Sierra Truck		x		2	2016	23,710		23,710	18,968	S/L	5 yr	4,741	
d. 2020 Mobility Trans S4X		x		2	2020	75,500		75,500	75,500	S/L	5 yr	15,100	
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	881,126		881,126	813,956	S/L	Various	15,724	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var	Var	27,173		27,173	27,173	S/L	Various	3,671	
D-3. Subtotal													39,236
E. Total Depreciation													95,944

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
5/8/2020	AeroClave Room Decontamination System	\$ 13,999	10	\$ 1,400
5/8/2020	3 Portable Applicators, Hand Sprayers	\$ 3,747	5	\$ 749
5/8/2020	3 Remote Head Tripod	327	5	65
5/8/2020	Vital Oxidr Disinfectant Solution	480	10	48
5/8/2020	Freight Outbound	280	5	56
5/8/2020	Data logging software	850	3	283
2/5/2020	Electrotherapy System	3795	7	542
2/5/2020	CardioTech GT 4500 Hand-held Bladder Scanner	3695	7	528
Total additions for Movable Equipment		\$ 27,173		\$ 3,671 *
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

Amortization Schedule*

Name of Facility Notre Dame Convalescent Homes, Inc.			License No. 286-C		Report for Year Ended 9/30/2020			Page 24	of 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.

Notre Dame Convalescent Homes, Inc.
Depreciation Schedule
09/30/20

PROPERTY CATEGORY

Land Improvements

Acquired prior 2011 per 2011 Cost Report
Land Improvements

Acquisition Year	Historical Cost	Cost to Be Depreciated	Life	Method	2017 Accum. Depr.	2018 Deprec.	2019 Accum. Depr.	2020 Accum. Depr.	Net Book Value
Various	94,852	94,852	Var	S/L	94,852	-	94,852	94,852	-
Total	94,852	94,852			94,852	-	94,852	94,852	-

Building and Building Improvements

Acquired prior 2011 per 2011 Cost Report
Building and Building Improvements

Acquisition Year	Historical Cost	Cost to Be Depreciated	Life	Method	2017 Accum. Depr.	2018 Deprec.	2019 Accum. Depr.	2020 Accum. Depr.	Net Book Value
Various	2,334,709	2,334,709	Var	S/L	2,334,709	-	2,334,709	2,334,709	-
03/1/2010	1,150	1,150	5	S/L	-	-	1,150	1,150	-
03/1/2010	101,220	101,220	20	S/L	5,061	5,061	45,549	50,610	50,610
03/1/2011	2,600	2,600	20	S/L	130	130	1,300	1,300	1,300
03/1/2011	9,348	9,348	20	S/L	467	467	4,205	4,672	4,672
03/1/2011	114,318	114,318	20	S/L	40,758	5,658	52,074	57,732	56,586
06/20/12	6,600	6,000	20	S/L	1,800	360	2,460	2,760	3,360
07/1/2012	175	175	20	S/L	9	9	71	80	95
07/1/2012	4,470	4,470	20	S/L	1,342	224	1,790	2,24	2,457
08/20/12	15,983	15,983	25	S/L	3,356	559	4,474	5,033	8,951
08/20/12	24,628	24,628	20	S/L	6,550	1,092	8,734	9,826	14,802
10/15/2012	28,162	28,162	20	S/L	7,040	1,408	9,856	11,264	15,897
10/15/2012	28,162	28,162	20	S/L	7,040	1,408	9,856	11,264	15,897
06/05/2015	950	950	20	S/L	144	48	240	288	663
06/30/2015	2,850	2,850	20	S/L	439	143	572	658	1,993
08/28/2015	5,230	3,230	20	S/L	789	263	1,052	1,178	3,673
08/17/2015	2,000	2,000	20	S/L	400	100	500	600	1,400
06/30/2015	5,855	5,855	10	S/L	1,738	344	2,930	3,516	2,340
06/30/2015	16,595	16,595	10	S/L	5,318	1,140	5,698	6,338	10,257
12/1/2015	136,170	136,170	15	S/L	18,156	9,078	27,234	36,312	45,390
08/1/2016	104,792	104,792	15	S/L	13,972	6,986	20,958	27,944	34,830
1/1/2016	15,585	15,585	4	S/L	7,792	3,896	11,688	15,584	1
9/30/2016	(60,000)	(60,000)	15	S/L	(8,000)	(4,000)	(12,000)	(16,000)	(40,000)
9/30/2017	196,547	196,547	15	S/L	31,920	15,960	47,880	63,840	75,904
3/4/2017	99,987	99,987	15	S/L	6,666	3,333	10,000	13,333	16,667
4/7/2017	18,470	18,470	15	S/L	1,231	626	1,857	2,476	3,103
9/14/2017	63,568	63,568	20	S/L	3,178	3,178	9,534	12,812	16,146
9/30/2017	(40,000)	(40,000)	15	S/L	(2,667)	(2,667)	(8,001)	(10,668)	(13,335)
9/30/2017	142,025	142,025	15	S/L	8,408	8,408	25,224	33,632	42,040
3/2/2018	21,732	21,732	20	S/L	1,088	1,088	3,264	4,352	5,440
4/3/2018	9,800	9,800	20	S/L	490	490	1,470	1,960	2,450
6/30/2018	16,425	16,425	10	S/L	1,643	1,643	3,286	4,929	6,572
7/12/2018	6,044	6,044	15	S/L	403	403	1,209	1,612	2,015
9/1/2018	12,915	12,915	20	S/L	646	646	1,938	2,584	3,230
9/1/2018	66,936	66,936	20	S/L	4,270	4,270	12,810	17,080	21,350
Total	2,914,230	2,914,230			2,432,903	37,936	2,470,839	2,508,675	381,514

Non-Movable Equipment

Acquired prior 2011 per 2011 Cost Report
Non-Movable Equipment

Acquisition Year	Historical Cost	Cost to Be Depreciated	Life	Method	2017 Accum. Depr.	2018 Deprec.	2019 Accum. Depr.	2020 Accum. Depr.	Net Book Value
Various	349,132	349,132	Var	S/L	297,534	16,818	314,352	331,170	1,440
06/31/2010	5,309	5,309	10	S/L	2,317	331	2,979	3,310	(1)
8/1/2011	18,600	18,600	10	S/L	13,020	1,860	16,740	18,600	-
1/1/2011	21,909	21,909	10	S/L	15,337	2,191	19,719	21,910	(1)
12/14/2011	16,562	16,562	20	S/L	4,968	828	6,624	7,452	9,110
12/14/2011	16,562	16,562	20	S/L	4,968	828	6,624	7,452	9,110
12/14/2011	33,124	33,124	20	S/L	9,937	1,656	13,249	14,905	18,219

Acquired in 2011

Acquired in 2011

Acquisition Year	Historical Cost	Cost to Be Depreciated	Life	Method	2017 Accum. Depr.	2018 Deprec.	2019 Accum. Depr.	2020 Accum. Depr.	Net Book Value
Various	349,132	349,132	Var	S/L	297,534	16,818	314,352	331,170	1,440
06/31/2010	5,309	5,309	10	S/L	2,317	331	2,979	3,310	(1)
8/1/2011	18,600	18,600	10	S/L	13,020	1,860	16,740	18,600	-
1/1/2011	21,909	21,909	10	S/L	15,337	2,191	19,719	21,910	(1)
12/14/2011	16,562	16,562	20	S/L	4,968	828	6,624	7,452	9,110
12/14/2011	16,562	16,562	20	S/L	4,968	828	6,624	7,452	9,110
12/14/2011	33,124	33,124	20	S/L	9,937	1,656	13,249	14,905	18,219

Acquired in 2012

Acquired in 2012

Acquisition Year	Historical Cost	Cost to Be Depreciated	Life	Method	2017 Accum. Depr.	2018 Deprec.	2019 Accum. Depr.	2020 Accum. Depr.	Net Book Value
Various	349,132	349,132	Var	S/L	297,534	16,818	314,352	331,170	1,440
06/31/2010	5,309	5,309	10	S/L	2,317	331	2,979	3,310	(1)
8/1/2011	18,600	18,600	10	S/L	13,020	1,860	16,740	18,600	-
1/1/2011	21,909	21,909	10	S/L	15,337	2,191	19,719	21,910	(1)
12/14/2011	16,562	16,562	20	S/L	4,968	828	6,624	7,452	9,110
12/14/2011	16,562	16,562	20	S/L	4,968	828	6,624	7,452	9,110
12/14/2011	33,124	33,124	20	S/L	9,937	1,656	13,249	14,905	18,219

Upholstery and furnishings	10/7/67	10,767	20	SL	2,691	538	3,229	538	3,767	538	4,305	6,462
Decorative Living of Westport	6/11/2013	2,598	20	SL	650	130	780	130	910	130	1,040	1,538
Window Treatments Unlimited	6/11/2013	594	20	SL	149	30	179	30	209	30	239	355
Robert Allen Group	8/7/2013	8,411	20	SL	4,844	271	5,115	271	5,386	271	5,657	8,244
		18,370			9,687	969	10,656	969	11,625	969	12,594	17,620
Acquired in 2014												
Upholstery and furnishings	10/15/2013	10,338	10	SL	4,156	1,034	5,190	1,034	6,204	1,034	7,238	3,160
		10,338			4,156	1,034	5,190	1,034	6,204	1,034	7,238	3,160
Total		433,873			331,987	22,668	354,655	22,668	377,323	22,668	399,991	34,083

Motor Vehicles - Moveable Equipment
Acquired prior 2011 per 2011 Cost Report

1997 Ford Truck	8/1/2002	9,538	8	SL	9,538	-	9,538	-	9,538	-	9,538	-
1999 Toyota ForeRunner	1/1/2004	17,025	5	SL	17,025	-	17,025	-	17,025	-	17,025	-
2005 Chrysler Van	12/1/2008	6,500	5	SL	6,500	-	6,500	-	6,500	-	6,500	-
		33,063			33,063	-	33,063	-	33,063	-	33,063	-

Acquired in 2016

2012 GMC Sierra Truck	2/1/2016	23,710	5	SL	9,484	4,742	14,226	4,742	18,968	4,742	23,710	0
		23,710			9,484	4,742	14,226	4,742	18,968	4,742	23,710	0

Acquired in 2020

2020 Mobility Trans S1X	2/19/2020	75,500	5	SL	-	-	-	-	-	15,100	15,100	60,400
		75,500			-	-	-	-	-	15,100	15,100	60,400

Total

		132,273			42,547	4,742	47,289	4,742	52,031	19,842	71,873	60,400
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Moveable Equipment
Acquired prior 2011 per 2011 Cost Report

Various		655,485	Var	SL	655,485	-	655,485	-	655,485	-	655,485	-
		655,485			655,485	-	655,485	-	655,485	-	655,485	-

Acquired in 2011

ADS Time Clock System	10/1/2010	4,185	5	SL	4,185	-	4,185	-	4,185	-	4,185	-
Computer Equipment (Softchoice)	11/5/2010	5,813	5	SL	5,813	-	5,813	-	5,813	-	5,813	-
Computer, Monitor, and Printer	3/31/2011	2,257	5	SL	2,257	-	2,257	-	2,257	-	2,257	-
Alliance Patient Stand-Assist Lift	7/1/2011	3,061	10	SL	2,143	306	2,449	306	2,755	306	3,061	1
61 Cherry Overbed Tables	6/30/2011	12,410	10	SL	8,687	1,241	9,928	1,241	11,169	1,241	12,410	-
25 Flat Screen TVs	6/30/2011	4,462	10	SL	3,123	446	3,569	446	4,015	446	4,461	1
PoniClickCare Software	7/30/2011	17,375	5	SL	17,375	-	17,375	-	17,375	-	17,375	-
Nursing Station Kiosks & Install	9/1/2011	12,171	5	SL	12,171	-	12,171	-	12,171	-	12,171	-
		61,314			55,753	1,993	57,746	1,993	59,739	1,993	61,732	1

Acquired in 2012

Kiosk Bundle	10/31/2011	165	5	SL	165	-	165	-	165	-	165	-
Mobility Cart	11/17/2011	2,440	5	SL	2,440	-	2,440	-	2,440	-	2,440	-
Mobility Cart	1/25/2012	287	5	SL	287	-	287	-	287	-	287	-
Touch Screen Tablet PC	3/13/2012	2,555	5	SL	2,555	-	2,555	-	2,555	-	2,555	-
Beats	2/8/2012	2,826	10	SL	1,696	283	1,979	283	2,262	283	2,545	281
Beats	2/27/2012	3,276	10	SL	1,966	328	2,294	328	2,622	328	2,950	326
Telephone Equipment	12/15/2011	17,833	7	SL	15,286	2,547	17,833	-	17,833	-	17,833	-
Asterana Mobile	2/14/2012	464	7	SL	397	67	464	-	464	-	464	-
FluStream TV	7/11/2012	1,890	10	SL	1,134	189	1,323	189	1,512	189	1,701	189
LapTop	8/9/2012	1,003	5	SL	1,003	-	1,003	-	1,003	-	1,003	-
LCD Monitor	8/9/2012	366	5	SL	366	-	366	-	366	-	366	-
		33,105			27,295	3,414	30,709	800	31,509	800	32,309	796

Acquired in 2013

Lenovo Monitor	2/7/2013	2,166	5	SL	2,166	-	2,166	-	2,166	-	2,166	-
		2,166			2,166	-	2,166	-	2,166	-	2,166	-

Acquired in 2014

Radiant Heat Plate Dispenser	7/10/2014	1,500	7	SL	837	214	1,051	214	1,265	214	1,479	1
Combo 2-compartment Meal Delivery Cart	8/11/2014	6,881	10	SL	2,732	688	3,420	688	4,108	688	4,796	2,065
17" CarePoint Kiosk Bundle Computer	1/4/2014	1,664	7	SL	931	238	1,169	238	1,407	238	1,645	(1)
Electric beds (5)	5/2/2014	7,543	10	SL	3,060	750	3,810	750	4,560	750	5,310	2,250
		17,543			7,560	1,890	9,450	1,890	11,340	1,890	13,230	4,315

Acquired in 2015

Economy Beverage Service Cart w/locking doors	4/7/2015	2,931	10	SL	879	293	1,172	293	1,465	293	1,758	1,173
Carewars - Computer kiosk for nursing	5/21/2015	8,071	5	SL	4,842	1,614	6,456	1,614	8,070	1,614	9,684	0
Fiberglass Drying Trks (11) Speculabs, Inc	4/28/2015	9,077	10	SL	2,724	908	3,632	908	4,540	908	5,448	3,629
		30,080			8,445	2,815	11,260	2,815	14,075	2,815	16,890	4,803

Acquired in 2016

Elliptical	11/1/2015	3,100	4	SL	1,550	775	2,325	775	3,100	-	3,100	-
Carepoint Kiosk	12/9/2015	3,070	3	SL	2,046	1,023	3,069	1	3,070	1	3,070	0
Industrial Blender	1/1/2016	1,279	10	SL	1,279	128	384	128	512	128	640	639
Hospital Beds	9/1/2016	3,658	10	SL	732	366	1,098	366	1,464	366	1,830	1,828

Hospital Beds	3,138	5,138	10	S/L	628	314	942	314	1,236	314	1,570	1,568
Walker - Fallies	3,780	3,780	8	S/L	946	473	1,419	473	1,892	473	2,365	1,415
Hospital Beds	11,543	11,543	10	S/L	2,308	1,154	3,462	1,154	4,616	1,154	5,770	5,770
Hospital Beds	4,740	4,740	5	S/L	1,896	948	2,844	948	3,792	948	4,740	(0)
Snow Plow	17,954	17,954	10	S/L	3,590	1,795	5,385	1,795	7,180	1,795	8,975	8,975
Dryers	5,055	5,055	8	S/L	1,264	632	1,896	632	2,528	632	3,160	1,805
Water Dispenser	57,317	57,317			13,216	7,608	22,824	7,608	29,410	7,608	33,220	22,097
Acquired in 2017												
Hospital Beds	1,829	1,829	10	S/L	183	183	366	183	549	183	732	1,097
Hospital Beds	2,936	2,936	10	S/L	298	293	586	293	879	293	1,172	1,754
Hospital Beds	5,423	5,423	10	S/L	542	542	1,084	542	1,626	542	2,168	3,255
HK Laundry Equipment	11,587	11,587	10	S/L	1,139	1,139	2,278	1,139	3,477	1,139	4,656	6,951
	21,765	21,765			2,177	2,177	4,354	2,177	6,551	2,177	8,708	13,057
Acquired in 2018												
Sure Temp Thermometer	2,208	2,208	5	S/L	-	442	442	442	884	442	1,326	882
Sure Temp Thermometer	2,208	2,208	5	S/L	-	442	442	442	884	442	1,326	882
Hospital bed	1,601	1,601	10	S/L	-	160	160	160	320	160	480	1,121
Hospital Beds	3,766	3,766	10	S/L	-	377	377	377	754	377	1,131	2,635
John Deere Lawn Mower	2,147	2,147	5	S/L	-	429	429	429	858	429	1,287	860
	11,930	11,930			-	1,850	1,850	1,850	3,700	1,850	5,550	6,380
Acquired in 2020												
Aerobic Room Decontamination System	13,999	13,999	10	S/L	-	-	-	-	-	1,490	1,490	12,509
Portable Applications, Hand Sprayers	3,747	3,747	5	S/L	-	-	-	-	-	749	749	2,998
Virac Hand Tripod	327	327	5	S/L	-	-	-	-	-	65	65	262
Virac Oxyg Disinfectant Solution 3 Cases	480	480	10	S/L	-	-	-	-	-	48	48	432
Freight Outbound	280	280	5	S/L	-	-	-	-	-	56	56	224
Aerostave data logging software	850	850	3	S/L	-	-	-	-	-	283	283	567
Electrotherapy System	3,705	3,705	7	S/L	-	-	-	-	-	542	542	3,253
CardioTech GT-1500 Hand-held Bladder Scanner	3,695	3,695	7	S/L	-	-	-	-	-	528	528	3,167
	27,173	27,173			-	-	-	-	-	3,672	3,672	23,501
Total	908,299	908,299			774,009	21,747	795,845	18,111	814,956	19,394	833,350	74,949
Cost Report Totals	4,493,527	4,493,527			3,676,087	87,093	3,763,180	83,457	3,846,637	95,944	3,942,581	550,946
F/B Variance	(4,670,916)	(177,389)	{4}				3,763,180	83,457	3,846,637	146,875	3,613,738	1,055,158
Reconciliation												
Variance Prior to FY2016	76,089											{5}
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											
Rounding	(1)											
Reconciliation Total	177,389	{8}										

Reconciliation Amounts

{4} F/S vs C/R NBV - Pg. 31, Line B9	504,212
{5} Rounding Variance - Pg. 41, Line B9	(2)
{6} F/S vs C/R Deprese - Pg. 36, Line F1	50,931

Footnotes:
 {4} - 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 \$157,389

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

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020	Page 25	of 37
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II. Property Questionnaire

Part A

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

Yes No

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

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

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

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of 9/30/2020				
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 Homes, Inc		286-C	9/30/2020		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 Homes, In		286-C		9/30/2020			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)				\$ 20,647	20,647			
b. Insurance on Automobiles				\$ 12,119	12,119			
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$ 12,170	12,170			
2. Fire and Extended Coverage				\$				
3. Other (Specify)				\$ 49,813	49,813			
ADMIN.-INSUR.(PRO.CAS.LIAB.)								
14d. Total Insurance Expenditures (14a + b + c)				\$ 94,749	94,749			
15. Total All Expenditures (A-13 thru C-14)				\$ 7,199,690	7,199,690			

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Notre Dame Convalescent Homes, Inc.			286-C	9/30/2020	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.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$ 15,600	15,600		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ (14,240)	(14,240)		
10.	15	1e	Accounting	\$			
10a.			Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 8,468	8,468		
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	\$ 92,961	92,961		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 102,789	102,789		

* 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	12B	Religious - Visiting Priests	\$ 4,830		
13	12B	Optometrist	\$ 59		
13	12B	Phlebotomy	\$ 10,711		
Total Other Fees Adjustments			\$ 15,600	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	13	Admin - Civil Penalties	\$ 9,952		
16	13	Religious Supplies	\$ 1,326		
16	13	Other Income - Refund	\$ 81,683		
Total Other A&G Adjustments			\$ 92,961	\$ -	\$ -

Notre Dame Convalescent Homes, Inc.
September 30, 2020
Employee Travel Disallowance
Page 28 Attachment

Travel to Seminar in Seattle	Page 16, LN 1.4.	\$	-	N/A
Number of Employees who traveled			1	Dana J. Paul
Number of Allowable Employees			<u>1</u>	
Disallowed Employees			-	
Percentage of Expense Disallowed			<u>0%</u>	
Disallowance of Employee Travel			<u><u>-</u></u>	Page 28, LN 16

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Notre Dame Convalescent Homes, Inc.			286-C	9/30/2020	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 102,789	102,789		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 80,822	80,822		
28.	20	5d	Ambulance/Limousine	\$ 1,459	1,459		
29.	20	5f	X-rays, etc	\$ 12,921	12,921		
30.	20	5h	Laboratory	\$ 17,860	17,860		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 10,037	10,037		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 8,593	8,593		
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	\$ 24,851	24,851		
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 6,250	6,250		
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 265,582	265,582		

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance	\$ 8,167		
20	5i	Occupational Therapy Expense Disallowance	\$ 426		
Total Other Ancillary Costs			\$ 8,593	\$ -	\$ -

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	Non-Allowable Cost Related to Convent & Priests (See Attached)	\$ 24,851		
Total Other Property Adjustments			\$ 24,851	\$ -	\$ -

Schedule of Other - Indirect Adjustments

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

Schedule of Other - Miscellaneous Administrative Adjustments

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

Schedule of Other - Direct Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	Sub 18	Staff Recognition Fund	\$ 6,250		
Total Other Adjustments			\$ 6,250	\$ -	\$ -

Schedule of Unallowable Building Interest

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

Notre Dame Convalescent Homes, Inc.
 Schedule of Disallowance- Priests and Nuns
 September 30, 2020

	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	19,806		
Heat	114,094		
Light & Power	63,310		
Water	30,466		
Other Maintenance	87,340		
Total	<u>315,016</u>		
Allocation % from above		19%	3%
Allocation Cost		<u>61,097</u>	<u>8,871</u>
Factor*		0.33333	0.33333
Unallowable Amount		<u>20,366</u>	<u>2,957</u>
Amount to Disallow - Page 29 , Line 39		<u><u>20,366</u></u>	<u><u>2,957</u></u>

Insurance Disallowance

Property Insurance	<u>20,647</u>		
Allocation % from above		19%	3%
Allocation Cost		<u>4,004</u>	<u>581</u>
Factor*		0.33333	0.33333
Unallowable Amount (Page 29, Line39)		<u><u>1,335</u></u>	<u><u>194</u></u>

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

Total amount on page 29a

24,851

Notre Dame Convalescent Homes, Inc.
September 30, 2020
Cable Disallowance Calculation
Page 29a Attachment

Total Allowable Amount		3,600	
Amount Reported	Page 20, LN 5i	<u>11,767</u>	
Disallowance		<u>8,167</u>	Page 29a

Notre Dame Convalescent Homes, Inc.
OT Therapy Expense Disallowance
September 30, 2020
Page 29b Attachment

	<u># of Treatments Page 9</u>	<u>Percentage</u>
Physical Therapy	9,081	51.26%
Occupational Therapy	7,860	44.37% {a}
Speech Therapy	773	4.36%
	<hr/> 17,714	100.00%
 Therapy Equipment Rental	 Pg. 20 / Line 5j	 959 {b}
 OT Therapy Supplies Disallowed	 Pg. 29b attachment	 426 {a} x {b}

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 3,101,342	3,101,342				
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>)	\$ 845,855	845,855				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 1,741,595	1,741,595				
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 73,091	73,091				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 1,173	1,173				
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	\$ 285,999	285,999				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 45,407	45,407				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 91	91				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 262,600	262,600				
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	\$ 445,273	445,273				
b. Other (<i>Specify</i>) - Non-Medicare	\$ 327,960	327,960				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 7,130,386	7,130,386				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$ 603	603				
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 309	309				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 927,261	927,261				
V. Total Other Revenue (1 thru 8)	\$ 928,173	928,173				
VI. Total All Revenue (III + V)	\$ 8,058,559	8,058,559				

* 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)
		0		
30 10a	X-RAY MEDICARE A	\$ 7,875		
30 10a	LAB MEDICARE a	\$ 2,949		
30 10a	HHS CRF Funds (MEDICARE)	\$ 434,449		
Total Other Resident Revenue - Medicare		\$ 445,273	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 10b	X-RAY MEDICAID	\$ 559		
30 10b	LAB MEDICAID	\$ 7		
30 10b	COVID RELIEF PAYMENT (MEDICAID)	\$ 327,394		
Total Other Resident Revenue		\$ 327,960	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
30 10b	Rev.Spec.Serv. - Interest		\$ 309		
Total Interest Income			\$ 309	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
30 Sub 18	Rev. Spec. Serv. - Unrestricted Contribution	\$ 130,711		
30 Sub 18	Staff Recognition Fund	\$ 6,250		
30 Sub 18	Covid Federal Loan	\$ 790,300		
Total Other Revenue		\$ 927,261	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	1,712,543
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	760,198
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	549
4 Inventories			\$	36,367
5. Prepaid Expenses			\$	12,990
a. _____				
b. _____				
c. _____				
d. See Schedule		12,990		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	(2,551)
8. Other Current Assets (<i>itemize</i>)			\$	18,357

See Schedule		18,357		
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,538,453
B. Fixed Assets				
1. Land			\$	36,800
2. Land Improvements	*Historical Cost	94,852	\$	
	Accum. Depreciation	94,852		Net
3. Buildings	*Historical Cost	2,924,230	\$	381,515
	Accum. Depreciation	2,542,715		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	433,873	\$	34,082
	Accum. Depreciation	399,791		Net
6. Movable Equipment	*Historical Cost	908,299	\$	74,948
	Accum. Depreciation	833,351		Net
7. Motor Vehicles	*Historical Cost	132,273	\$	60,401
	Accum. Depreciation	71,872		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	504,212
F/S vs C/R NBV		504,212		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,091,958

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expense- General	\$ 12,990
Total Prepaid Expenses			\$ 12,990

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

Page Ref	Line Ref	Description	
31	A8	A/R - Amex Charge	\$ 1
31	A8	Sequestration - Ins.	\$ 4,791
31	A8	Medicaid Settlement	\$ 13,565
Total Other Current Assets (Itemize)			\$ 18,357

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

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

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Client Fund Liability	\$ 12,798
33	A12	Sunshine Club	\$ 315
33	A12	Wage Garnishments	\$ 183
33	A12	403-B Loan Repayment	5,608
33	A12	Employee Tax Shelter Plan	(8,329)
33	A12	Payroll Savings	44,723
33	A12	Roth - PPI/Ameriprise	4,702
33	A12	Due to others	118,429
33	A12	Resident Funds	132,922
Total Other Current Liabilities (Itemize)			\$ 311,351

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020	32	37
Account			Amount	
Total Brought Forward:			\$	3,630,411
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>)			\$	1,841,974
Investment Account				1,731,826
Ratchford Trust				110,148
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,841,974
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	5,472,385

* 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 Homes, Inc.		286-C	9/30/2020	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	186,827
2. Notes Payable (<i>itemize</i>)				\$	
See Schedule					
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>)				\$	59,845
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	(16,232)
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>)				\$	311,351
Client Fund Liability		Employee Tax Shelter Pl			
Sunshine Club		Payroll Savings			
Wage Garnishments		Roth - PPI/Ameriprise			
403-B Loan Repayment		See Schedule	311,351		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	541,791

* 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 Homes, Inc.		License No. 286-C	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				541,791	
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>)				\$	

See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 541,791	

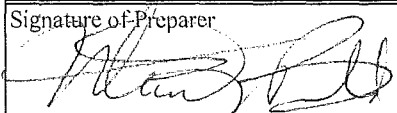
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020	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			\$	4,122,655
6. Gain or Loss for Period			\$	807,939
				10/1/2019 thru 9/30/2020
7. Total Net Worth			\$	4,930,594
C. Total Reserves and Net Worth			\$	4,930,594
D. Total Liabilities, Reserves, and Net Worth			\$	5,472,385

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	4,122,655		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	8,058,559		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	7,250,620		
D. Net Income or Deficit			\$	807,939		
E. Balance			\$	4,930,594		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
F/S vs C/R Deprec.	\$50,931					
Expenses per Pg. 27	\$7,199,689					
Expense Per F/S	\$7,250,620					
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>					\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. Balance at End of Period			\$	4,930,594		

I. Preparer's/Reviewer's Certification

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020	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 1/15/21		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Delores Tirpak		Phone Number 203-847-5893		
Contact Email Address dtirpak@ndhrehab.org				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Notre Dame Convalescent Homes, Inc. for the year ended September 30, 2020, 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 Homes, 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 Homes, 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 11, 2021

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

Facility Name Notre Dame Convalescent Homes, 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 prior year? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 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. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Notre Dame Convalescent Homes, Inc.**
 Engagement: **Medicaid - Notre Dame Convalescent Homes, Inc. 2020**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
11002	CASH IN BANK-PAYROLL ACCT	3,728.00			3,728.00
11005	CASH IN BANK/OPERATING/FFLD C	(15,690.00)			(15,690.00)
11006	CASH ON HAND-PETTY CASH	480.00			480.00
11007	FFLD COUNTY MONEY MARKET	1,609,130.00			1,609,130.00
11008	INVESTMENT ACCOUNT	356,579.00			356,579.00
11009	INVESTMENT ACCOUNT	1,375,247.00			1,375,247.00
11015	BENEFICIAL INT. RATCHFORD TRUS	110,147.00			110,147.00
11041	CLIENT FUND LIABILITY	(12,798.00)			(12,798.00)
11042	FAIRFIELD COUNTY SAVINGS/R. F.	12,798.00			12,798.00
11043	CASH IN BANK-PRIME PAY ACCOUNT	5,143.00			5,143.00
11045	SUNSHINE CLUB	(315.00)			(315.00)
11046	CASH ON HAND-RESIDENT PETTY C	190.00			190.00
11047	BANK OF AMERICA CASH	2,082.00			2,082.00
11050	PAYROLL CASH ACCOUNT	91,180.00			91,180.00
11060	CASH CLEARING ACCT.	3,502.00			3,502.00
11101	A/R PRIVATE PAY	130,025.00			130,025.00
11102	A/R PATIENT LIABILITY	1,883.00			1,883.00
11103	A/R MED A COINS FROM PRIVATE	3,864.00			3,864.00
11104	A/R MED B COINS FROM PRIVATE	242.00			242.00
11201	ACCOUNTS RECEIVABLE	522,587.00			522,587.00
11202	A/R - MEDICAID	4,600.00			4,600.00
11204	A/R MED B COINS FROM MEDICAID	721.00			721.00
11211	ACCOUNTS RECEIVABLE-EMPLOYEES	549.00			549.00
11221	MEDICARE RECEIVABLE	(3,614.00)			(3,614.00)
11250	ACCOUNTS RECEIVABLE - OTHER	(589.00)			(589.00)
11251	ACCOUNTS RECIEVABLES-AMEX CHRG	1.00			1.00
11255	ALLOWANCE FOR DOUBTFUL ACCTS.	(55,000.00)			(55,000.00)
11256	Bad Debt Allowance	1,936.00			1,936.00
11257	Sequestration-Ins.	4,791.00			4,791.00
11300	INVENTORY	36,367.00			36,367.00
11435	PREPAID EXPENSE - GENERAL	12,990.00			12,990.00
11441	MEDICARE SETTLEMENT	(2,551.00)			(2,551.00)
11442	MEDICAID SETTLEMENT	13,565.00			13,565.00
11606	A/R-MANAGED CARE	153,543.00			153,543.00
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	2,722,720.00			2,722,720.00
14531	SPRINKLER SYSTEM	387,547.00			387,547.00
14545	DESTINCT PART FURNISHINGS	17,567.00			17,567.00
14550	HOSPITAL EQUIPMENT	306,590.00			306,590.00
14555	MAINTENANCE EQUIPMENT	130,503.00			130,503.00
14560	KITCHEN EQUIPMENT	145,077.00			145,077.00
14565	REHAB/THERAPY EQUIPMENT	305,628.00			305,628.00
14570	MOTOR VEHICLES	131,301.00			131,301.00
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	(114,342.00)			(114,342.00)
14630	ACCUM.DEPREC.-BUILDINGS	(2,064,587.00)			(2,064,587.00)
14631	ACCU. DEPREC.- SPRINKLER SYST	(232,340.00)			(232,340.00)
14645	ACCUM.DEPREC.-DP FURNISHINGS	(10,626.00)			(10,626.00)
14650	ACCUM.DEPREC.-HOSPITAL EQUIP.	(258,470.00)			(258,470.00)
14655	ACCUM. DEPREC. MAINT EQUIP.	(92,504.00)			(92,504.00)
14660	ACCUM.DEPREC.-KITCHEN EQUIP.	(134,016.00)			(134,016.00)
14665	ACCUM.DEPREC/REHAB/THERAPY EQ	(260,515.00)			(260,515.00)
14670	ACCUM.DEPREC.-MOTOR VEHICLES	(59,883.00)			(59,883.00)

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
14675	ACCUM. DEPREC.COMMON AREA FUR	(45,283.00)			(45,283.00)
14680	ACCUM.DEPREC-CONVENT FURN.	(32,572.00)			(32,572.00)
14685	ACCUM.DEPREC.-PATIENT RM FURN.	(105,384.00)			(105,384.00)
14690	ACCUM.DEPREC.-OFFICE FURN/EQU	(110,384.00)			(110,384.00)
21700	ACCOUNTS PAYABLE - VENDOR	(186,827.00)			(186,827.00)
21710	WAGE GARNISHMENTS	(183.00)			(183.00)
21711	403-B LOAN REPAYMENT	(5,608.00)			(5,608.00)
21712	EMPLOYEE TAX SHELTER PLAN	8,329.00			8,329.00
21713	ACCRUED PAYROLL	(59,845.00)			(59,845.00)
21714	PAYROLL SAVINGS (DEDUCTION)	(44,723.00)			(44,723.00)
21715	ROTH - PPI/AMERIPRISE	(4,702.00)			(4,702.00)
21720	F.I.C.A. PAYABLE	216.00			216.00
21725	WITHHOLDING TAX PAYABLE	20,613.00			20,613.00
21726	ACCRUED PAYROLL TAXES	(4,597.00)			(4,597.00)
21800	RESIDENT REFUNDS	(118,429.00)			(118,429.00)
22000	Due to Others	(132,922.00)			(132,922.00)
29900	Retained Earnings/NET WORTH	(4,122,655.00)			(4,122,655.00)
33000	GROSS CHARGES - PRIVATE	(246,688.00)			(246,688.00)
33010	GROSS CHARGES - SEMI PRIVATE	(1,305,330.00)			(1,305,330.00)
33020	GROSS CHARGES - TITLE 19	(4,335,485.00)			(4,335,485.00)
33021	GROSS CHARGES - MEDICARE T-18	(838,546.00)			(838,546.00)
33022	HOSPICE - ROOM & BROAD	(261,896.00)			(261,896.00)
33025	ROOM & BOARD-MANAGED CARE	(189,577.00)			(189,577.00)
33033	DRUG REV PP	(480.00)			(480.00)
33040	GROSS CHARGES - PT MEDICARE	(285,999.00)			(285,999.00)
33041	GROSS CHARGES - OT MEDICARE	(261,916.00)			(261,916.00)
33042	GROSS CHARGES - ST MEDICARE	(45,407.00)			(45,407.00)
33043	DRUG REV - MEDICARE	(72,611.00)			(72,611.00)
33044	X-RAY MEDICARE A	(7,875.00)			(7,875.00)
33046	LAB MEDICARE a	(2,949.00)			(2,949.00)
33051	OT THERAPY MEDICARE A	(684.00)			(684.00)
33052	SPEECH MEDICAID	(91.00)			(91.00)
33053	DRUG REV MEDICAID	(1,173.00)			(1,173.00)
33054	X-RAY MEDICAID	(559.00)			(559.00)
33056	LAB MEDICAID	(7.00)			(7.00)
45046	OTHER INCOME - REFUNDS	81,683.00			81,683.00
45050	MEDICAID MONTHLY ADJUSTMENTS	1,629,125.00			1,629,125.00
45051	MEDICARE MONTHLY ADJUSTMENTS	(7,309.00)			(7,309.00)
45055	MANAGED CARE/MEDICAID ADJ.	(133,086.00)			(133,086.00)
57200	REV.SPEC.SERV. - INTEREST	(309.00)			(309.00)
57600	REV.MEDICARE RELIEF	(434,449.00)			(434,449.00)
57700	REV.MEDICAID VENDOR PAYMENT	(327,394.00)			(327,394.00)
58000	REV.SPEC.SERV.-UNRESTR.CONTRI	(130,711.00)			(130,711.00)
58200	STAFF RECOGNITION FUND	(6,250.00)			(6,250.00)
58205	REV.SPEC.SALE OF MEALS TO STAF	(603.00)			(603.00)
58710	COVID FEDERAL LOAN	(790,300.00)			(790,300.00)
60001	NURSING - DIR. OF NURSING	82,682.00		1,550.00	84,232.00
			RJE - 9	1,550.00	
60003	STAFF DEVELOPMENT NURSE	67,992.00		5,800.00	73,792.00
			RJE - 9	5,800.00	
60004	INFECTION CONTROL NURSE	90,924.00		5,150.00	96,074.00
			RJE - 9	5,150.00	
60100	NURSING - R.N. - NUNS	8,437.00			8,437.00
60101	NURSING - R.N. SALARIES	411,711.00		8,970.00	420,681.00
			RJE - 9	8,970.00	
60102	NURSING - L.P.N.	524,219.00		16,249.00	540,468.00
			RJE - 9	16,249.00	
60103	NURSING - AIDES	980,970.00		29,624.00	1,010,594.00
			RJE - 9	29,624.00	
60104	NURSING - MDS R.N.	94,462.00		5,220.00	99,682.00
			RJE - 9	5,220.00	
60105	NURSING - POOL L.P.N.	132,273.00			132,273.00
60106	NURSING - POOL R.N.	61,828.00			61,828.00

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
60111	NURSING-POOL C.N.A.	117,422.00			117,422.00
60120	NURSING - CONTINUED EDUCATION	894.00			894.00
60130	NURSING - SUPPLIES - NON DRUGS	150,057.00			150,057.00
60133	NURSING - CONSULT./MEDREC/INF	18,246.00		(18,246.00)	0.00
			RJE - 4	(18,246.00)	
60135	NURSING - DRUG SUPPLIES	25,332.00			25,332.00
73801	RECREATION - SALARIES	46,962.00		3,510.00	50,472.00
			RJE - 9	3,510.00	
73810	RECREATON AIDS	66,107.00		5,285.00	71,392.00
			RJE - 9	5,285.00	
73880	RECREATION-MISC.SUP.&ENTERTAI	4,784.00			4,784.00
74101	SOC. WORKER SALARY	136,004.00		6,900.00	142,904.00
			RJE - 9	6,900.00	
74112	RESIDENTS DENTAL/POD-OTHER SR	8,576.00		(59.00)	8,517.00
			RJE - 7	8,517.00	
			RJE - 7	(8,576.00)	
			RJE - 8	0.00	
74125	CABLEVISION-OTHER SERVICES	11,767.00			11,767.00
74135	DRUGS-OTHER SERV.	22,235.00			22,235.00
74137	DRUGS MEDICARE-OTHER SERV.	58,587.00			58,587.00
74140	OTHER SERV. - OXYGEN	10,037.00			10,037.00
74144	OTHER SER.-PHYSICAL THERAPY	134,120.00			134,120.00
74147	OTHER SERV.-PT CONS. MEDICARE	16,666.00			16,666.00
74148	OTHER SERV.-OCCUPATIONAL THER.	135,175.00			135,175.00
74149	OTHER SERV. - OT CONS. MEDICA	32,632.00			32,632.00
74151	OTHER SERV.-SPEECH THERAPY	0.00		588.00	588.00
			RJE - 4	588.00	
74152	OTHER SER.-SPEECH THER.MEDICA	52,547.00			52,547.00
74153	OTHER SERV.-THERAPY SUPPLIES	959.00			959.00
74155	OTHER SERV. - MEDICAL DIRECTOR	59,925.00			59,925.00
74156	OTHER SER.AMBULANCE&DIAL A RI	1,459.00			1,459.00
74157	OTHER SERV. - LAB. MEDICARE	17,860.00			17,860.00
74158	OTHER SERV. - X-RAY MEDICARE	12,921.00			12,921.00
74191	MEDICAL STAFF	2,575.00			2,575.00
			RJE - 6	0.00	
75513	MEDICAL RECORDS - IN HOUSE	36,536.00		100.00	36,636.00
			RJE - 9	100.00	
80101	DIETARY - SALARIES OTHERS	148,690.00		1,800.00	150,490.00
			RJE - 9	1,800.00	
80102	DIETARY - SALARIES COOKS	169,460.00		1,100.00	170,560.00
			RJE - 9	1,100.00	
80110	DIETARY - FOOD SERVICE MANAGER	73,595.00		1,350.00	74,945.00
			RJE - 9	1,350.00	
80115	DIETARY - DIETICIAN CONSULTANT	10,470.00			10,470.00
80130	DIETARY - SUPPLIES	14,619.00			14,619.00
80131	DIETARY - RAW FOOD	136,825.00			136,825.00
80141	DIETARY - PURCHASED SERVICE	2,289.00			2,289.00
82029	HOUSEKEEPING-SALARIES	161,839.00		21,508.00	183,347.00
			RJE - 9	21,508.00	
82030	HOUSEKEEPING - SUPPLIES	36,241.00			36,241.00
83001	ENVIROMENTAL ASSISTANCES	74,235.00		2,820.00	77,055.00
			RJE - 9	2,820.00	
83010	ENVIROMENTAL SUPERVISOR	66,955.00		4,000.00	70,955.00
			RJE - 9	4,000.00	
83030	PLANT OPER/MAINT. - SUPPLIES	19,806.00			19,806.00
83060	PLANT OPER/MAINT. - PURCH. SE	74,118.00			74,118.00
83061	PLANT OPER./MAINT. - FUEL	104,052.00			104,052.00
83062	PLANT OPER./MAINT. ELECTRICITY	63,310.00			63,310.00
83063	PLANT OPER./MAINT. - WATER	30,466.00			30,466.00
83065	PLANT OPER./MAINT-GROUNDS	13,222.00			13,222.00
83140	PLANT OPER./MAINT. - GAS	10,042.00			10,042.00
86029	LAUNDRY-SALARIES	61,180.00		5,030.00	66,210.00
			RJE - 9	5,030.00	

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
86030	LAUNDRY & LINEN - SUPPLIES	31,215.00			31,215.00
90001	ADMIN. - SALARY	101,274.00		5,500.00	106,774.00
			RJE - 9	5,500.00	
90010	ADMIN. - MEDICAL INSURANCE	246,104.00			246,104.00
90011	ADMIN. - DENTAL INSURANCE	(911.00)			(911.00)
90014	ADMIN. - PAYROLL TAXES	226,711.00			226,711.00
90015	ADMIN. - UNEMPLOYMENT COMP.	13,974.00		25.00	13,999.00
			RJE - 2	25.00	
90018	ADMIN. - (Q) AFLAC	1,283.00			1,283.00
90020	ADMIN. - WHOLE LIFE INS. (OPT	9,224.00			9,224.00
90024	ADMIN.-STD-SHORT TERM DISABIL	14,943.00			14,943.00
90025	ADMIN.-DISABILITY (LTD)	3,939.00			3,939.00
90028	PRIMEFLEX FEES - PARTICIPANTS	55,525.00			55,525.00
90030	ADMIN. - SUBSCRIPTIONS & BOOKS	6,379.00			6,379.00
90035	ADMIN.-BANK SERVICE CHARGE	293.00			293.00
90040	ADMIN-ADMINISTRATIVE FEES	6,031.00			6,031.00
			RJE - 8	0.00	
90060	ADMIN. - EMPLOYEE TRAVEL	82.00			82.00
90065	ADMIN. - BAD DEBT EXPENSE	(14,240.00)			(14,240.00)
90070	ADMIN. - AUTO & MAINT. EXPEN	3,106.00			3,106.00
90074	ADMIN. - PRE EMPLOYMENT SCREE	8,411.00			8,411.00
90082	ADMIN - PROPERTY TAX	32,272.00			32,272.00
90083	ADMIN. - PUBLIC RELATIONS - A	8,468.00			8,468.00
90084	ADMIN. - LICENSES & DUES	15,662.00		(8,407.00)	7,255.00
			RJE - 2	(8,407.00)	
90085	ADMIN - PROVIDER TAX	337,603.00			337,603.00
90086	ADMIN.-INSUR.(PRO.CAS.LIAB.)	94,749.00		(94,750.00)	(1.00)
			RJE - 3	(94,750.00)	
90087	ADMIN.-INS. (WORKMANS COMP)	91,912.00			91,912.00
90088	ADMIN. - INS.D & O	0.00		9,283.00	9,283.00
			RJE - 3	9,283.00	
90089	ADMIN. - CIVIL PENALTIES	9,952.00			9,952.00
90095	ADMIN.-HOL.PTY./GIFTS-STAFF	4,840.00			4,840.00
90101	ADMIN. - HR/SOCIAL SERVICES	11,821.00			11,821.00
90201	BUS. OFFICE - SALARIES	128,810.00		5,950.00	134,760.00
			RJE - 9	5,950.00	
90202	BUS. OFFICE - CUST SERVICES	61,410.00		6,370.00	67,780.00
			RJE - 9	6,370.00	
90213	BUS. OFFICE - POSTAGE	5,387.00			5,387.00
90215	BUS. OFFICE - PAYCHECKS/ADP	37,057.00			37,057.00
90216	BUS. OFFICE - LEASED EQUIPMENT	37,633.00			37,633.00
90230	BUS. OFFICE - SUPPLIES	20,678.00			20,678.00
90250	BUS. OFFICE - PURCH. SERV. PR	85,703.00		(30,421.00)	55,282.00
			RJE - 1	(30,421.00)	
90280	BUS. OFFICE - COMM.(TEL & BEE	21,904.00			21,904.00
			RJE - 5	0.00	
90295	ADMIN. - COMPUTER CONSULT.	31,110.00			31,110.00
90300	ADMIN. - SOFTWARE SUPPORT	50,556.00			50,556.00
94011	RELIGIOUS - NUNS PASTORAL	105,521.00		8,500.00	114,021.00
			RJE - 9	8,500.00	
94013	RELIGIOUS - ADMIN.	21,436.00			21,436.00
94015	RELIGIOUS - VISITING PRIESTS	4,830.00			4,830.00
94019	COVID 19 CARE	28,497.00			28,497.00
94020	HAZARD PAY	152,286.00		(152,286.00)	0.00
			RJE - 9	(152,286.00)	
94030	RELIGIOUS - SUPPLIES	1,326.00			1,326.00
98020	DEPRE. COMPUTER SYSTEMS	2,745.00			2,745.00
98030	DEPREC. - BUILDINGS	79,867.00			79,867.00
98031	DEPREC. - SPRINKLER SYSTEM	15,502.00			15,502.00
98045	DEPREC. - DISTICT PART FURNGS.	1,493.00			1,493.00
98050	DEPREC. - HOSPITAL EQUIPMMENT	7,048.00			7,048.00
98055	DEPREC. - MAINTENANCE EQUIP.	7,014.00			7,014.00
98060	DEPREC. - KITCHEN EQUIPMENT	4,051.00			4,051.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
98065	DEPREC. - REHAB THERAPY	11,913.00			11,913.00
98070	DEPREC. - MOTOR VEHICLES	10,405.00			10,405.00
98075	DEPREC. - COMMON AREA FURNGS.	996.00			996.00
98080	DEPREC. - CONVENT FURNINGINGS	46.00			46.00
98085	DEPREC. - PATIENTS ROOM FURNS.	5,606.00			5,606.00
98090	DEPREC. - OFF. EQUIP. & FURN.	189.00			189.00
Marcum 01	Legal Expense	0.00		18,734.00	18,734.00
			RJE - 1	18,734.00	
Marcum 03	Licenses and Fees	0.00		2,291.00	2,291.00
			RJE - 2	2,291.00	
Marcum 05	Cell Phone	0.00			0.00
			RJE - 5	0.00	
Marcum 08	Property Insurance	0.00		20,647.00	20,647.00
			RJE - 3	20,647.00	
Marcum 09	Auto Insurance	0.00		12,119.00	12,119.00
			RJE - 3	12,119.00	
Marcum 11	Bookkeeping Services	0.00		3,908.00	3,908.00
			RJE - 1	3,908.00	
Marcum 14	Umbrella Insurance	0.00		12,170.00	12,170.00
			RJE - 3	12,170.00	
Marcum 15	Pharmacist Consultant	0.00		1,572.00	1,572.00
			RJE - 4	1,572.00	
Marcum 17	Scheduling Services	0.00		5,381.00	5,381.00
			RJE - 1	5,381.00	
Marcum 18	Surety Bond	0.00			0.00
			RJE - 3	0.00	
Marcum 19	Non-Professional Association Dues	0.00		119.00	119.00
			RJE - 2	119.00	
Marcum 21	HRA Admin Fee	0.00		3,278.00	3,278.00
			RJE - 2	3,278.00	
Marcum 22	Cyber Liability Insurance	0.00		4,929.00	4,929.00
			RJE - 3	4,929.00	
Marcum 23	MDS Consultant	0.00		3,703.00	3,703.00
			RJE - 1	1,078.00	
			RJE - 4	2,625.00	
Marcum 25	Admin P/S - A/R Solutions	0.00		1,320.00	1,320.00
			RJE - 1	1,320.00	
Marcum 26	Optometry	0.00		59.00	59.00
			RJE - 7	59.00	
Marcum 27	Medical Records	0.00			0.00
			RJE - 4	0.00	
Marcum 28	Psychiatrist	0.00		250.00	250.00
			RJE - 4	250.00	
			RJE - 6	0.00	
Marcum 30	Annual Staff Training	0.00		2,694.00	2,694.00
			RJE - 2	2,694.00	
Marcum 31	Late Charges	0.00			0.00
			RJE - 8	0.00	
Marcum 32	403b Administrator Charges	0.00			0.00
			RJE - 8	0.00	
Marcum 33	Phlebotomy	0.00		10,711.00	10,711.00
			RJE - 4	10,711.00	
Marcum 37	General Liab./Fidelity	0.00		35,602.00	35,602.00
			RJE - 3	35,602.00	
Marcum 38	Neurologist	0.00		2,500.00	2,500.00
			RJE - 4	2,500.00	
Total		0.00		0.00	0.00
Net (Income) Loss		(807,938.00)		0.00	(807,938.00)

Client: **Notre Dame Convalescent Homes, Inc.**
 Engagement: **Medicaid - Notre Dame Convalescent Homes, Inc. 2020**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2020	JE Ref #	RJE	FINAL 9/30/2020
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
90001	ADMIN. - SALARY	101,274.00		5,500.00	106,774.00
			RJE - 9	5,500.00	
Subtotal [2] Administrators		<u>101,274.00</u>		<u>5,500.00</u>	<u>106,774.00</u>
Subgroup : [4]	Other Administrative Salaries				
90201	BUS. OFFICE - SALARIES	128,810.00		5,950.00	134,760.00
90202	BUS. OFFICE - CUST SERVICES	61,410.00		5,950.00	67,360.00
94013	RELIGIOUS - ADMIN.	21,436.00		6,370.00	27,806.00
				0.00	
Subtotal [4] Other Administrative Salaries		<u>211,656.00</u>		<u>12,320.00</u>	<u>223,976.00</u>
Subgroup : [5B]	Food Service Supervisor				
80110	DIETARY - FOOD SERVICE MANAGER	73,595.00		1,350.00	74,945.00
			RJE - 9	1,350.00	
Subtotal [5B] Food Service Supervisor		<u>73,595.00</u>		<u>1,350.00</u>	<u>74,945.00</u>
Subgroup : [5C]	Dietary Workers				
80101	DIETARY - SALARIES OTHERS	148,690.00		1,800.00	150,490.00
80102	DIETARY : SALARIES COOKS	169,460.00		1,800.00	171,260.00
			RJE - 9	1,100.00	
			RJE - 9	1,100.00	
Subtotal [5C] Dietary Workers		<u>318,150.00</u>		<u>2,900.00</u>	<u>321,050.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
82029	HOUSEKEEPING-SALARIES	161,839.00		21,508.00	183,347.00
			RJE - 9	21,508.00	
Subtotal [6B] Other Housekeeping Workers		<u>161,839.00</u>		<u>21,508.00</u>	<u>183,347.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance				
83010	ENVIRONMENTAL SUPERVISOR	66,955.00		4,000.00	70,955.00
			RJE - 9	4,000.00	
Subtotal [7A] Engineer or Chief of Maintenance		<u>66,955.00</u>		<u>4,000.00</u>	<u>70,955.00</u>
Subgroup : [7B]	Other Maintenance Workers				
83001	ENVIRONMENTAL ASSISTANCES	74,235.00		2,820.00	77,055.00
			RJE - 9	2,820.00	
Subtotal [7B] Other Maintenance Workers		<u>74,235.00</u>		<u>2,820.00</u>	<u>77,055.00</u>
Subgroup : [8B]	Other Laundry Workers				
86029	LAUNDRY-SALARIES	61,180.00		5,030.00	66,210.00
			RJE - 9	5,030.00	
Subtotal [8B] Other Laundry Workers		<u>61,180.00</u>		<u>5,030.00</u>	<u>66,210.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director				
80001	NURSING - DIR. OF NURSING	82,682.00		1,550.00	84,232.00
			RJE - 9	1,550.00	
Subtotal [12A] Director of Nurses/Assistant Director		<u>82,682.00</u>		<u>1,550.00</u>	<u>84,232.00</u>
Subgroup : [12B1]	RNs - Direct Care				
60100	NURSING - R.N. - NUNS	8,437.00		0.00	8,437.00
60101	NURSING - R.N. SALARIES	411,711.00		8,970.00	420,681.00
			RJE - 9	8,970.00	
Subtotal [12B1] RNs - Direct Care		<u>420,148.00</u>		<u>8,970.00</u>	<u>429,118.00</u>
Subgroup : [12B2]	RNs - Administrative				
60003	STAFF DEVELOPMENT NURSE	67,992.00		5,800.00	73,792.00
60004	INFECTION CONTROL NURSE	90,924.00		5,800.00	96,724.00
60104	NURSING - MDS R.N.	94,462.00		5,150.00	99,612.00
			RJE - 9	5,220.00	
Subtotal [12B2] RNs - Administrative		<u>253,378.00</u>		<u>16,170.00</u>	<u>269,548.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
60102	NURSING - L.P.N.	524,219.00		16,249.00	540,468.00
			RJE - 9	16,249.00	
Subtotal [12C1] LPNs - Direct Care		<u>524,219.00</u>		<u>16,249.00</u>	<u>540,468.00</u>
Subgroup : [12D]	Aides and Attendants				
60103	NURSING - AIDES	980,970.00		29,624.00	1,010,594.00
			RJE - 9	29,624.00	
Subtotal [12D] Aides and Attendants		<u>980,970.00</u>		<u>29,624.00</u>	<u>1,010,594.00</u>
Subgroup : [12H]	Recreation Workers				
73801	RECREATION - SALARIES	46,962.00		3,510.00	50,472.00
73810	RECREATION AIDS	66,107.00		3,510.00	69,617.00
			RJE - 9	5,285.00	
Subtotal [12H] Recreation Workers		<u>113,069.00</u>		<u>8,795.00</u>	<u>121,864.00</u>
Subgroup : [12M]	Social Workers/Case Management				
74101	SOC. WORKER SALARY	136,004.00		6,900.00	142,904.00
			RJE - 9	6,900.00	
Subtotal [12M] Social Workers/Case Management		<u>136,004.00</u>		<u>6,900.00</u>	<u>142,904.00</u>
Subgroup : [12O]	Other				

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
75513	MEDICAL RECORDS - IN HOUSE	36,536.00		100.00	36,636.00
			RJE - 9	100.00	
90101	ADMIN. - HR/SOCIAL SERVICES	11,821.00		0.00	11,821.00
94011	RELIGIOUS - NUNS PASTORAL	105,521.00		8,500.00	114,021.00
			RJE - 9	8,500.00	
Subtotal [120] Other		153,878.00		8,600.00	162,478.00
Total [10-A] Salaries and Wages		3,733,232.00		152,286.00	3,885,518.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
80115	DIETARY - DIETICIAN CONSULTANT	10,470.00		0.00	10,470.00
Subtotal [1] Dietitian		10,470.00		0.00	10,470.00
Subgroup : [2]	Dentist				
74112	RESIDENTS DENTAL/POD-OTHER SR	8,576.00		(59.00)	8,517.00
			RJE - 7	8,517.00	
			RJE - 7	(8,576.00)	
			RJE - 8	(0.00)	
Subtotal [2] Dentist		8,576.00		(59.00)	8,517.00
Subgroup : [3]	Pharmacist				
Marcum 15	Pharmacist Consultant	0.00		1,572.00	1,572.00
			RJE - 4	1,572.00	
Subtotal [3] Pharmacist		0.00		1,572.00	1,572.00
Subgroup : [5A]	PT - Resident Care				
74144	OTHER SER.-PHYSICAL THERAPY	134,120.00		0.00	134,120.00
74147	OTHER SERV.-PT CONS. MEDICARE	16,666.00		0.00	16,666.00
Subtotal [5A] PT - Resident Care		150,786.00		0.00	150,786.00
Subgroup : [8A]	Medical Director				
74155	OTHER SERV. - MEDICAL DIRECTOR	59,925.00		0.00	59,925.00
Subtotal [8A] Medical Director		59,925.00		0.00	59,925.00
Subgroup : [8E]	Other				
74191	MEDICAL STAFF	2,575.00		0.00	2,575.00
			RJE - 6	(0.00)	
Subtotal [8E] Other		2,575.00		0.00	2,575.00
Subgroup : [9A]	ST - Resident Care				
74151	OTHER SERV.-SPEECH THERAPY	0.00		588.00	588.00
			RJE - 4	588.00	
74152	OTHER SER.-SPEECH THER.MEDICA	52,547.00		0.00	52,547.00
Subtotal [9A] ST - Resident Care		52,547.00		588.00	53,135.00
Subgroup : [10A]	OT - Resident Care				
74148	OTHER SERV.-OCCUPATIONAL THER.	135,175.00		0.00	135,175.00
74149	OTHER SERV. - OT CONS. MEDICA	32,632.00		0.00	32,632.00
Subtotal [10A] OT - Resident Care		167,807.00		0.00	167,807.00
Subgroup : [11A1]	RN's - Direct Care				
60106	NURSING - POOL R.N.	61,828.00		0.00	61,828.00
Subtotal [11A1] RN's - Direct Care		61,828.00		0.00	61,828.00
Subgroup : [11A2]	RN's - Administrative				
Marcum 23	MDS Consultant	0.00		3,703.00	3,703.00
			RJE - 1	1,078.00	
			RJE - 4	2,625.00	
Subtotal [11A2] RN's - Administrative		0.00		3,703.00	3,703.00
Subgroup : [11B1]	LPN's - Direct Care				
60105	NURSING - POOL L.P.N.	132,273.00		0.00	132,273.00
Subtotal [11B1] LPN's - Direct Care		132,273.00		0.00	132,273.00
Subgroup : [11C]	Aides				
60111	NURSING-POOL C.N.A.	117,422.00		0.00	117,422.00
Subtotal [11C] Aides		117,422.00		0.00	117,422.00
Subgroup : [12]	Other				
60133	NURSING - CONSULT./MEDREC/INF	18,246.00		(18,246.00)	0.00
			RJE - 4	(18,246.00)	
94015	RELIGIOUS - VISITING PRIESTS	4,830.00		0.00	4,830.00
Marcum 26	Optometry	0.00		59.00	59.00
			RJE - 7	59.00	
Marcum 28	Psychiatrist	0.00		250.00	250.00
			RJE - 4	250.00	
Marcum 33	Phlebotomy	0.00		10,711.00	10,711.00
			RJE - 4	10,711.00	
Marcum 38	Neurologist	0.00		2,500.00	2,500.00
			RJE - 4	2,500.00	
Subtotal [12] Other		23,076.00		(4,726.00)	18,350.00
Total [13-B] Professional Fees		787,285.00		1,078.00	788,363.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
90087	ADMIN.-INS. (WORKMANS COMP)	91,912.00		0.00	91,912.00
Subtotal [1A1] Workmen's Compensation		91,912.00		0.00	91,912.00
Subgroup : [1A2]	Disability Insurance				

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 Period Ending: **9/30/2020**
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
90024	ADMIN.-STD-SHORT TERM DISABIL	14,943.00		0.00	14,943.00
90025	ADMIN.-DISABILITY (LTD)	3,939.00		0.00	3,939.00
Subtotal [1A2] Disability Insurance		18,882.00		0.00	18,882.00
Subgroup : [1A3] Unemployment Insurance					
90015	ADMIN. - UNEMPLOYMENT COMP.	13,974.00		25.00	13,999.00
Subtotal [1A3] Unemployment Insurance		13,974.00	RJE - 2	25.00	13,999.00
Subgroup : [1A4] Social Security (FICA)					
90014	ADMIN. - PAYROLL TAXES	226,711.00		0.00	226,711.00
Subtotal [1A4] Social Security (FICA)		226,711.00		0.00	226,711.00
Subgroup : [1A5] Health Insurance					
90010	ADMIN. - MEDICAL INSURANCE	246,104.00		0.00	246,104.00
90011	ADMIN. - DENTAL INSURANCE	(911.00)		0.00	(911.00)
90018	ADMIN. - (Q) AFLAC	1,283.00		0.00	1,283.00
90028	PRIMEFLEX FEES - PARTICIPANTS	55,525.00		0.00	55,525.00
Marcum 21	HRA Admin Fee	0.00		3,278.00	3,278.00
Subtotal [1A5] Health Insurance		302,001.00	RJE - 2	3,278.00	305,279.00
Subgroup : [1A6] Life Insurance					
90020	ADMIN. - WHOLE LIFE INS. (OPT	9,224.00		0.00	9,224.00
Subtotal [1A6] Life Insurance		9,224.00		0.00	9,224.00
Subgroup : [1A9] Other					
Marcum 32	403b Administrator Charges	0.00		0.00	0.00
Subtotal [1A9] Other		0.00	RJE - 8	(0.00)	0.00
Subgroup : [1C] Bad Debts					
90065	ADMIN. - BAD DEBT EXPENSE	(14,240.00)		0.00	(14,240.00)
Subtotal [1C] Bad Debts		(14,240.00)		0.00	(14,240.00)
Subgroup : [1D] Accounting and Auditing					
90250	BUS. OFFICE - PURCH. SERV. PR	85,703.00		(30,421.00)	55,282.00
Subtotal [1D] Accounting and Auditing		85,703.00	RJE - 1	(30,421.00)	55,282.00
Subgroup : [1E] Legal					
Marcum 01	Legal Expense	0.00		18,734.00	18,734.00
Subtotal [1E] Legal		0.00	RJE - 1	18,734.00	18,734.00
Subgroup : [1G] Office Supplies					
90230	BUS. OFFICE - SUPPLIES	20,678.00		0.00	20,678.00
Subtotal [1G] Office Supplies		20,678.00		0.00	20,678.00
Subgroup : [1H1] Telephone and Telegraph					
90280	BUS. OFFICE - COMM.(TEL & BEE	21,904.00		0.00	21,904.00
Subtotal [1H1] Telephone and Telegraph		21,904.00	RJE - 5	(0.00)	21,904.00
Subgroup : [1H2] Cellular Phones and Beepers					
Marcum 05	Cell Phone	0.00		0.00	0.00
Subtotal [1H2] Cellular Phones and Beepers		0.00	RJE - 5	(0.00)	0.00
Subgroup : [1K3] Resident Day User Fee					
90085	ADMIN - PROVIDER TAX	337,603.00		0.00	337,603.00
Subtotal [1K3] Resident Day User Fee		337,603.00		0.00	337,603.00
Total [15] Expenditures Other than Salaries		1,114,352.00		(8,384.00)	1,105,968.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
90095	ADMIN.-HOL.PTY./GIFTS-STAFF	4,840.00		0.00	4,840.00
Subtotal [3] Gifts to Staff and Residents		4,840.00		0.00	4,840.00
Subgroup : [4] Employee Travel					
90060	ADMIN. - EMPLOYEE TRAVEL	82.00		0.00	82.00
Subtotal [4] Employee Travel		82.00		0.00	82.00
Subgroup : [5] Education Expense					
60120	NURSING - CONTINUED EDUCATION	894.00		0.00	894.00
Marcum 30	Annual Staff Training	0.00		2,694.00	2,694.00
Subtotal [5] Education Expense		894.00	RJE - 2	2,694.00	3,588.00
Subgroup : [6] Automobile Expense					
90070	ADMIN. - AUTO & MAINT. EXPEN	3,106.00		0.00	3,106.00
Subtotal [6] Automobile Expense		3,106.00		0.00	3,106.00
Subgroup : [M3] Advertising Other					
90083	ADMIN. - PUBLIC RELATIONS - A	8,468.00		0.00	8,468.00
Subtotal [M3] Advertising Other		8,468.00		0.00	8,468.00
Subgroup : [M5] Medical Records					
Marcum 27	Medical Records	0.00		0.00	0.00
			RJE - 4	(0.00)	

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Subtotal [M5] Medical Records		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [M7] Postage					
90213	BUS. OFFICE - POSTAGE	5,387.00		0.00	5,387.00
Subtotal [M7] Postage		<u>5,387.00</u>		<u>0.00</u>	<u>5,387.00</u>
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
90084	ADMIN. - LICENSES & DUES	15,662.00		(8,407.00)	7,255.00
			RJE - 2	(8,407.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>15,662.00</u>		<u>(8,407.00)</u>	<u>7,255.00</u>
Subgroup : [M9] Subscriptions					
90030	ADMIN. - SUBSCRIPTIONS & BOOKS	6,379.00		0.00	6,379.00
Subtotal [M9] Subscriptions		<u>6,379.00</u>		<u>0.00</u>	<u>6,379.00</u>
Subgroup : [M11] Services Provided by Contract					
90295	ADMIN. - COMPUTER CONSULT.	31,110.00		0.00	31,110.00
90300	ADMIN. - SOFTWARE SUPPORT	50,556.00		0.00	50,556.00
Marcum 11	Bookkeeping Services	0.00		3,908.00	3,908.00
			RJE - 1	3,908.00	
Marcum 17	Scheduling Services	0.00		5,381.00	5,381.00
			RJE - 1	5,381.00	
Marcum 25	Admin P/S - A/R Solutions	0.00		1,320.00	1,320.00
			RJE - 1	1,320.00	
Subtotal [M11] Services Provided by Contract		<u>81,666.00</u>		<u>10,609.00</u>	<u>92,275.00</u>
Subgroup : [M13] Other					
45046	OTHER INCOME - REFUNDS	81,683.00		0.00	81,683.00
90035	ADMIN.-BANK SERVICE CHARGE	293.00		0.00	293.00
90040	ADMIN-ADMINISTRATIVE FEES	6,031.00		0.00	6,031.00
			RJE - 8	(0.00)	
90074	ADMIN. - PRE EMPLOYMENT SCREE	8,411.00		0.00	8,411.00
90089	ADMIN. - CIVIL PENALTIES	9,952.00		0.00	9,952.00
90215	BUS. OFFICE - PAYCHECKS/ADP	37,057.00		0.00	37,057.00
94019	COVID 19 CARE	28,497.00		0.00	28,497.00
94020	HAZARD PAY	152,286.00		(152,286.00)	0.00
			RJE - 9	(152,286.00)	
94030	RELIGIOUS - SUPPLIES	1,326.00		0.00	1,326.00
Marcum 03	Licenses and Fees	0.00		2,291.00	2,291.00
			RJE - 2	2,291.00	
Marcum 19	Non-Professional Association Dues	0.00		119.00	119.00
			RJE - 2	119.00	
Marcum 31	Late Charges	0.00		0.00	0.00
			RJE - 8	(0.00)	
Subtotal [M13] Other		<u>325,536.00</u>		<u>(149,876.00)</u>	<u>175,660.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and Genera		<u>452,020.00</u>		<u>(144,980.00)</u>	<u>307,040.00</u>
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
80131	DIETARY - RAW FOOD	136,825.00		0.00	136,825.00
Subtotal [2A1] Raw Food		<u>136,825.00</u>		<u>0.00</u>	<u>136,825.00</u>
Subgroup : [2A2] Non-Food Supplies					
80130	DIETARY - SUPPLIES	14,619.00		0.00	14,619.00
Subtotal [2A2] Non-Food Supplies		<u>14,619.00</u>		<u>0.00</u>	<u>14,619.00</u>
Subgroup : [2B] Purchased Services					
80141	DIETARY - PURCHASED SERVICE	2,289.00		0.00	2,289.00
Subtotal [2B] Purchased Services		<u>2,289.00</u>		<u>0.00</u>	<u>2,289.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>153,733.00</u>		<u>0.00</u>	<u>153,733.00</u>
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3C] Other					
86030	LAUNDRY & LINEN - SUPPLIES	31,215.00		0.00	31,215.00
Subtotal [3C] Other		<u>31,215.00</u>		<u>0.00</u>	<u>31,215.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>31,215.00</u>		<u>0.00</u>	<u>31,215.00</u>
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
82030	HOUSEKEEPING - SUPPLIES	36,241.00		0.00	36,241.00
Subtotal [4A1] In-House Care Supplies		<u>36,241.00</u>		<u>0.00</u>	<u>36,241.00</u>
Subgroup : [5A2] Purchased from					
74135	DRUGS-OTHER SERV.	22,235.00		0.00	22,235.00
74137	DRUGS MEDICARE-OTHER SERV.	58,587.00		0.00	58,587.00
Subtotal [5A2] Purchased from		<u>80,822.00</u>		<u>0.00</u>	<u>80,822.00</u>
Subgroup : [5B] Medicine Cabinet Drugs					
50135	NURSING - DRUG SUPPLIES	25,332.00		0.00	25,332.00
Subtotal [5B] Medicine Cabinet Drugs		<u>25,332.00</u>		<u>0.00</u>	<u>25,332.00</u>
Subgroup : [5C] Medical and Therapeutic Supplies					
60130	NURSING - SUPPLIES - NON DRUGS	150,057.00		0.00	150,057.00
Subtotal [5C] Medical and Therapeutic Supplies		<u>150,057.00</u>		<u>0.00</u>	<u>150,057.00</u>
Subgroup : [5D] Ambulance/Limousine					
74156	OTHER SER.AMBULANCE&DIAL A RI	1,459.00		0.00	1,459.00
Subtotal [5D] Ambulance/Limousine		<u>1,459.00</u>		<u>0.00</u>	<u>1,459.00</u>
Subgroup : [5E2] Oxygen - Other					

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
74140	OTHER SERV. - OXYGEN	10,037.00		0.00	10,037.00
Subtotal [5E2] Oxygen - Other		10,037.00		0.00	10,037.00
Subgroup : [5F]	X-Rays and related radiological				
74158	OTHER SERV. - X-RAY MEDICARE	12,921.00		0.00	12,921.00
Subtotal [5F] X-Rays and related radiological		12,921.00		0.00	12,921.00
Subgroup : [5H]	Laboratory				
74157	OTHER SERV. - LAB. MEDICARE	17,860.00		0.00	17,860.00
Subtotal [5H] Laboratory		17,860.00		0.00	17,860.00
Subgroup : [5I]	Recreation				
73880	RECREATION-MISC.SUP.&ENTERTAI	4,784.00		0.00	4,784.00
74125	CABLEVISION-OTHER SERVICES	11,767.00		0.00	11,767.00
Subtotal [5I] Recreation		16,551.00		0.00	16,551.00
Subgroup : [5L]	Other				
74153	OTHER SERV.-THERAPY SUPPLIES	959.00		0.00	959.00
Subtotal [5L] Other		959.00		0.00	959.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		352,239.00		0.00	352,239.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
83030	PLANT OPER./MAINT. - SUPPLIES	19,806.00		0.00	19,806.00
Subtotal [6A] Repairs and Maintenance		19,806.00		0.00	19,806.00
Subgroup : [6B]	Heat				
83061	PLANT OPER./MAINT. - FUEL	104,052.00		0.00	104,052.00
83140	PLANT OPER./MAINT. - GAS	10,042.00		0.00	10,042.00
Subtotal [6B] Heat		114,094.00		0.00	114,094.00
Subgroup : [6C]	Light & Power				
83062	PLANT OPER./MAINT. ELECTRICITY	63,310.00		0.00	63,310.00
Subtotal [6C] Light & Power		63,310.00		0.00	63,310.00
Subgroup : [6D]	Water				
83063	PLANT OPER./MAINT. - WATER	30,466.00		0.00	30,466.00
Subtotal [6D] Water		30,466.00		0.00	30,466.00
Subgroup : [6E]	Equipment Lease				
90216	BUS. OFFICE - LEASED EQUIPMENT	37,633.00		0.00	37,633.00
Subtotal [6E] Equipment Lease		37,633.00		0.00	37,633.00
Subgroup : [6F]	Other				
83060	PLANT OPER./MAINT. - PURCH. SE	74,118.00		0.00	74,118.00
83065	PLANT OPER./MAINT-GROUNDS	13,222.00		0.00	13,222.00
Subtotal [6F] Other		87,340.00		0.00	87,340.00
Subgroup : [7B]	Building & Building Improvements				
98030	DEPREC. - BUILDINGS	79,867.00		0.00	79,867.00
98031	DEPREC. - SPRINKLER SYSTEM	15,502.00		0.00	15,502.00
Subtotal [7B] Building & Building Improvements		95,369.00		0.00	95,369.00
Subgroup : [7D]	Movable Equipment				
98020	DEPREC. COMPUTER SYSTEMS	2,745.00		0.00	2,745.00
98045	DEPREC. - DISTICT PART FURNGS.	1,493.00		0.00	1,493.00
98050	DEPREC. - HOSPITAL EQUIPMENT	7,048.00		0.00	7,048.00
98055	DEPREC. - MAINTENANCE EQUIP.	7,014.00		0.00	7,014.00
98060	DEPREC. - KITCHEN EQUIPMENT	4,051.00		0.00	4,051.00
98065	DEPREC. - REHAB THERAPY	11,913.00		0.00	11,913.00
98070	DEPREC. - MOTOR VEHICLES	10,405.00		0.00	10,405.00
98075	DEPREC. - COMMON AREA FURNGS.	996.00		0.00	996.00
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.	189.00		0.00	189.00
Subtotal [7D] Movable Equipment		51,506.00		0.00	51,506.00
Subgroup : [10A]	Real estate taxes paid by owner				
90082	ADMIN - PROPERTY TAX	32,272.00		0.00	32,272.00
Subtotal [10A] Real estate taxes paid by owner		32,272.00		0.00	32,272.00
Total [22] Maintenance and Property		531,796.00		0.00	531,796.00
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
Marcum 08	Property Insurance	0.00	RJE - 3	20,647.00	20,647.00
Subtotal [14A] Insurance on Property		0.00		20,647.00	20,647.00
Subgroup : [14B]	Insurance of Automobiles				
Marcum 09	Auto Insurance	0.00	RJE - 3	12,119.00	12,119.00
Subtotal [14B] Insurance of Automobiles		0.00		12,119.00	12,119.00
Subgroup : [14C1]	Umbrella				
Marcum 14	Umbrella Insurance	0.00	RJE - 3	12,170.00	12,170.00
Subtotal [14C1] Umbrella		0.00		12,170.00	12,170.00
Subgroup : [14C3]	Other				
90086	ADMIN-INSUR.(PRO.CAS.LIAB.)	94,749.00		(94,750.00)	(1.00)

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Account	Description	ADJ 9/30/2020	JE Ref # RJE	RJE 9/30/2020	FINAL 9/30/2020
90088	ADMIN. - INS.D & O	0.00	RJE - 3	(94,750.00)	9,283.00
Marcum 18	Surety Bond	0.00	RJE - 3	9,283.00	0.00
Marcum 22	Cyber Liability Insurance	0.00	RJE - 3	(0.00)	4,929.00
Marcum 37	General Liab./Fidelity	0.00	RJE - 3	4,929.00	35,602.00
			RJE - 3	35,602.00	35,602.00
Subtotal [14C3] Other		<u>94,749.00</u>		<u>(44,936.00)</u>	<u>49,813.00</u>
Total [27] Interest and Insurance		<u>94,749.00</u>		<u>0.00</u>	<u>94,749.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
33020	GROSS CHARGES - TITLE 19	(4,335,485.00)		0.00	(4,335,485.00)
33022	HOSPICE - ROOM & BROAD	(261,896.00)		0.00	(261,896.00)
45050	MEDICAID MONTHLY ADJUSTMENTS	1,629,125.00		0.00	1,629,125.00
45055	MANAGED CARE/MEDICAID ADJ.	(133,086.00)		0.00	(133,086.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(3,101,342.00)</u>		<u>0.00</u>	<u>(3,101,342.00)</u>
Subgroup : [3A]	Medicare Residents (All inclusive)				
33021	GROSS CHARGES - MEDICARE T-18	(838,546.00)		0.00	(838,546.00)
45051	MEDICARE MONTHLY ADJUSTMENTS	(7,309.00)		0.00	(7,309.00)
Subtotal [3A] Medicare Residents (All inclusive)		<u>(845,855.00)</u>		<u>0.00</u>	<u>(845,855.00)</u>
Subgroup : [4A]	Private-pay residents and other				
33000	GROSS CHARGES - PRIVATE	(246,688.00)		0.00	(246,688.00)
33010	GROSS CHARGES - SEMI PRIVATE	(1,305,330.00)		0.00	(1,305,330.00)
33025	ROOM & BOARD-MANAGED CARE	(189,577.00)		0.00	(189,577.00)
Subtotal [4A] Private-pay residents and other		<u>(1,741,595.00)</u>		<u>0.00</u>	<u>(1,741,595.00)</u>
Subgroup : [5A]	Prescription Drugs - Medicare				
33033	DRUG REV PP	(480.00)		0.00	(480.00)
33043	DRUG REV - MEDICARE	(72,611.00)		0.00	(72,611.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(73,091.00)</u>		<u>0.00</u>	<u>(73,091.00)</u>
Subgroup : [5C]	Prescription Drugs - Non-medicare				
33053	DRUG REV MEDICAID	(1,173.00)		0.00	(1,173.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(1,173.00)</u>		<u>0.00</u>	<u>(1,173.00)</u>
Subgroup : [7A]	Physical Therapy - Medicare				
33040	GROSS CHARGES - PT MEDICARE	(285,999.00)		0.00	(285,999.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(285,999.00)</u>		<u>0.00</u>	<u>(285,999.00)</u>
Subgroup : [8A]	Speech Therapy - Medicare				
33042	GROSS CHARGES - ST MEDICARE	(45,407.00)		0.00	(45,407.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(45,407.00)</u>		<u>0.00</u>	<u>(45,407.00)</u>
Subgroup : [8C]	Speech Therapy - Non-medicare				
33052	SPEECH MEDICAID	(91.00)		0.00	(91.00)
Subtotal [8C] Speech Therapy - Non-medicare		<u>(91.00)</u>		<u>0.00</u>	<u>(91.00)</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
33041	GROSS CHARGES - OT MEDICARE	(261,916.00)		0.00	(261,916.00)
33051	OT THERAPY MEDICARE A	(684.00)		0.00	(684.00)
Subtotal [9A] Occupational Therapy - Medicare		<u>(262,600.00)</u>		<u>0.00</u>	<u>(262,600.00)</u>
Subgroup : [10A]	Other - Medicare				
33044	X-RAY MEDICARE A	(7,875.00)		0.00	(7,875.00)
33046	LAB MEDICARE a	(2,949.00)		0.00	(2,949.00)
57600	REV.MEDICARE RELIEF	(434,449.00)		0.00	(434,449.00)
Subtotal [10A] Other - Medicare		<u>(445,273.00)</u>		<u>0.00</u>	<u>(445,273.00)</u>
Subgroup : [10B]	Other - Non-medicare				
33054	X-RAY MEDICAID	(559.00)		0.00	(559.00)
33056	LAB MEDICAID	(7.00)		0.00	(7.00)
57700	REV.MEDICAID VENDOR PAYMENT	(327,394.00)		0.00	(327,394.00)
Subtotal [10B] Other - Non-medicare		<u>(327,960.00)</u>		<u>0.00</u>	<u>(327,960.00)</u>
Subgroup : [11]	Meals sold to guests, employees, and others				
58205	REV.SPEC.SALE OF MEALS TO STAF	(603.00)		0.00	(603.00)
Subtotal [11] Meals sold to guests, employees, and others		<u>(603.00)</u>		<u>0.00</u>	<u>(603.00)</u>
Subgroup : [15]	Interest Income				
57200	REV.SPEC.SERV. - INTEREST	(309.00)		0.00	(309.00)
Subtotal [15] Interest Income		<u>(309.00)</u>		<u>0.00</u>	<u>(309.00)</u>
Subgroup : [18]	Other Revenue				
58000	REV.SPEC.SERV.-UNRESTR.CONTRI	(130,711.00)		0.00	(130,711.00)
58200	STAFF RECOGNITION FUND	(6,250.00)		0.00	(6,250.00)
58710	COVID FEDERAL LOAN	(790,300.00)		0.00	(790,300.00)
Subtotal [18] Other Revenue		<u>(927,261.00)</u>		<u>0.00</u>	<u>(927,261.00)</u>
Total [30] Statement of Revenue		<u>(8,058,559.00)</u>		<u>0.00</u>	<u>(8,058,559.00)</u>
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	(15,690.00)		0.00	(15,690.00)
11006	CASH ON HAND-PETTY CASH	480.00		0.00	480.00
11007	FFLD COUNTY MONEY MARKET	1,609,130.00		0.00	1,609,130.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
11042	FAIRFIELD COUNTY SAVINGS/R. F.	12,798.00		0.00	12,798.00
11043	CASH IN BANK-PRIME PAY ACCOUNT	5,143.00		0.00	5,143.00
11046	CASH ON-HAND-RESIDENT PETTY C	190.00		0.00	190.00
11047	BANK OF AMERICA CASH	2,082.00		0.00	2,082.00
11050	PAYROLL CASH ACCOUNT	91,180.00		0.00	91,180.00
11060	CASH CLEARING ACCT.	3,502.00		0.00	3,502.00
Subtotal [A1] Cash		1,712,543.00		0.00	1,712,543.00
Subgroup : [A2]	Resident A/R				
11101	A/R PRIVATE PAY	130,025.00		0.00	130,025.00
11102	A/R PATIENT LIABILITY	1,883.00		0.00	1,883.00
11103	A/R MED A COINS FROM PRIVATE	3,864.00		0.00	3,864.00
11104	A/R MED B COINS FROM PRIVATE	242.00		0.00	242.00
11201	ACCOUNTS RECEIVABLE	522,587.00		0.00	522,587.00
11202	A/R - MEDICAID	4,600.00		0.00	4,600.00
11204	A/R MED B COINS FROM MEDICAID	721.00		0.00	721.00
11221	MEDICARE RECEIVABLE	(3,614.00)		0.00	(3,614.00)
11250	ACCOUNTS RECEIVABLE - OTHER	(589.00)		0.00	(589.00)
11255	ALLOWANCE FOR DOUBTFUL ACCTS.	(55,000.00)		0.00	(55,000.00)
11256	Bad Debt Allowance	1,936.00		0.00	1,936.00
11606	A/R-MANAGED CARE	153,543.00		0.00	153,543.00
Subtotal [A2] Resident A/R		760,198.00		0.00	760,198.00
Subgroup : [A3]	Other A/R				
11211	ACCOUNTS RECEIVABLE-EMPLOYEES	549.00		0.00	549.00
Subtotal [A3] Other A/R		549.00		0.00	549.00
Subgroup : [A4]	Inventories				
11300	INVENTORY	36,367.00		0.00	36,367.00
Subtotal [A4] Inventories		36,367.00		0.00	36,367.00
Subgroup : [A5]	Prepaid Expenses				
11435	PREPAID EXPENSE - GENERAL	12,990.00		0.00	12,990.00
Subtotal [A5] Prepaid Expenses		12,990.00		0.00	12,990.00
Subgroup : [A7]	Medicare Final Settlement Receivable				
11441	MEDICARE SETTLEMENT	(2,551.00)		0.00	(2,551.00)
Subtotal [A7] Medicare Final Settlement Receivable		(2,551.00)		0.00	(2,551.00)
Subgroup : [A8]	Other Current Assets				
11251	ACCOUNTS RECIEVABLES-AMEX CHR	1.00		0.00	1.00
11257	Sequestration-Ins.	4,791.00		0.00	4,791.00
11442	MEDICAID SETTLEMENT	13,565.00		0.00	13,565.00
Subtotal [A8] Other Current Assets		18,357.00		0.00	18,357.00
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	2,722,720.00		0.00	2,722,720.00
14630	ACCUM.DEPREC.-BUILDINGS	(2,064,587.00)		0.00	(2,064,587.00)
Subtotal [B3] Buildings		658,133.00		0.00	658,133.00
Subgroup : [B5]	Non-Movable Equipment				
14531	SPRINKLER SYSTEM	387,547.00		0.00	387,547.00
14631	ACCUM. DEPREC. - SPRINKLER SYST	(232,340.00)		0.00	(232,340.00)
Subtotal [B5] Non-Movable Equipment		155,207.00		0.00	155,207.00
Subgroup : [B6]	Movable Equipment				
14520	COMPUTER SYSTEMS	115,458.00		0.00	115,458.00
14545	DESTRUCT PART FURNISHINGS	17,567.00		0.00	17,567.00
14550	HOSPITAL EQUIPMENT	306,590.00		0.00	306,590.00
14555	MAINTENANCE EQUIPMENT	130,503.00		0.00	130,503.00
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	(114,342.00)		0.00	(114,342.00)
14645	ACCUM.DEPREC.-DP FURNISHINGS	(10,626.00)		0.00	(10,626.00)
14650	ACCUM.DEPREC.-HOSPITAL EQUIP.	(258,470.00)		0.00	(258,470.00)
14655	ACCUM. DEPREC. MAINT EQUIP.	(92,504.00)		0.00	(92,504.00)
14660	ACCUM.DEPREC.-KITCHEN EQUIP.	(134,016.00)		0.00	(134,016.00)
14665	ACCUM.DEPREC./REHAB/THERAPY EQ	(260,515.00)		0.00	(260,515.00)
14675	ACCUM. DEPREC.COMMON AREA FUR	(45,283.00)		0.00	(45,283.00)
14680	ACCUM.DEPREC.-CONVENT FURN.	(32,572.00)		0.00	(32,572.00)
14685	ACCUM.DEPREC.-PATIENT RM FURN.	(105,384.00)		0.00	(105,384.00)
14690	ACCUM.DEPREC.-OFFICE FURN/EQU	(110,384.00)		0.00	(110,384.00)
Subtotal [B6] Movable Equipment		170,400.00		0.00	170,400.00
Subgroup : [B7]	Motor Vehicles				
14570	MOTOR VEHICLES	131,301.00		0.00	131,301.00
14670	ACCUM.DEPREC.-MOTOR VEHICLES	(59,883.00)		0.00	(59,883.00)

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Subtotal [B7] Motor Vehicles		<u>71,418.00</u>		<u>0.00</u>	<u>71,418.00</u>
Subgroup : [D5]	Investments Related to Resident Care				
11008	INVESTMENT ACCOUNT	356,579.00		0.00	356,579.00
11009	INVESTMENT ACCOUNT	1,375,247.00		0.00	1,375,247.00
11015	BENEFICIAL INT. RATCHFORD TRUS	110,147.00		0.00	110,147.00
Subtotal [D5] Investments Related to Resident Care		<u>1,841,973.00</u>		<u>0.00</u>	<u>1,841,973.00</u>
Total [31-32] Assets		<u>5,472,384.00</u>		<u>0.00</u>	<u>5,472,384.00</u>
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
21700	ACCOUNTS PAYABLE - VENDOR	(186,827.00)		0.00	(186,827.00)
Subtotal [A1] Trade A/P		<u>(186,827.00)</u>		<u>0.00</u>	<u>(186,827.00)</u>
Subgroup : [A4]	Accrued Payroll				
21713	ACCRUED PAYROLL	(59,845.00)		0.00	(59,845.00)
Subtotal [A4] Accrued Payroll		<u>(59,845.00)</u>		<u>0.00</u>	<u>(59,845.00)</u>
Subgroup : [A6]	Accrued Payroll Taxes Payable				
21720	F.I.C.A. PAYABLE	216.00		0.00	216.00
21725	WITHHOLDING TAX PAYABLE	20,613.00		0.00	20,613.00
21726	ACCRUED PAYROLL TAXES	(4,597.00)		0.00	(4,597.00)
Subtotal [A6] Accrued Payroll Taxes Payable		<u>16,232.00</u>		<u>0.00</u>	<u>16,232.00</u>
Subgroup : [A12]	Other Current Liabilities				
11041	CLIENT FUND LIABILITY	(12,798.00)		0.00	(12,798.00)
11045	SUNSHINE CLUB	(315.00)		0.00	(315.00)
21710	WAGE GARNISHMENTS	(183.00)		0.00	(183.00)
21711	403-B LOAN REPAYMENT	(5,608.00)		0.00	(5,608.00)
21712	EMPLOYEE TAX SHELTER PLAN	8,329.00		0.00	8,329.00
21714	PAYROLL SAVINGS (DEDUCTION)	(44,723.00)		0.00	(44,723.00)
21715	ROTH - PPI/AMERIPRISE	(4,702.00)		0.00	(4,702.00)
21800	RESIDENT REFUNDS	(118,429.00)		0.00	(118,429.00)
22000	Due to Others	(132,922.00)		0.00	(132,922.00)
Subtotal [A12] Other Current Liabilities		<u>(311,351.00)</u>		<u>0.00</u>	<u>(311,351.00)</u>
Total [33-34] Liabilities		<u>(541,791.00)</u>		<u>0.00</u>	<u>(541,791.00)</u>
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
29900	Retained Earnings/NET WORTH	(4,122,655.00)		0.00	(4,122,655.00)
Subtotal [B5] Cumulated Earnings		<u>(4,122,655.00)</u>		<u>0.00</u>	<u>(4,122,655.00)</u>
Total [35] Equity		<u>(4,122,655.00)</u>		<u>0.00</u>	<u>(4,122,655.00)</u>
	Sum of Account Groups	0.00		0.00	0.00
	Net (Income) Loss	(807,938.00)		0.00	(807,938.00)



Prepared By: Notre Dame

Provider Name: Notre Dame Conv. Homes, Inc
 Provider Number: 2865
 Period Ended: 9/30/2020

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.			