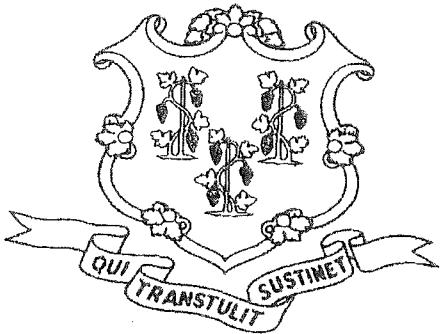


State of Connecticut



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)		Rest Home with Nursing <input type="checkbox"/> 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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-1 Rev.9/2002

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:	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.

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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 <input type="checkbox"/> 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.:			

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General Information and Questionnaire Partners/Members

General Information and Questionnaire

Corporate Owners

General Information and Questionnaire Individual Proprietorship

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

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

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General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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.

Is a Mileage Log Book Maintained for All Leased Vehicles ?

Yes

① 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	Telephone Number
1 Wiggin & Dana LLP	203-498-4400
2 Goldman Gruder	203-899-8900
3	
4	
5	

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

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

Services Provided by This Firm (*describe fully*)

1	General 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.

Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Notre Dame Convalescent Homes, Inc.			License No. 286-C				Report for Year Ended 9/30/2020				Page of 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					60	60						
A. On last day of PREVIOUS report period	60	60										
B. On last day of THIS report period	60	60							60	60		
2. Number of Residents					56	56						
A. As of midnight of PREVIOUS report period	56	56										
B. As of midnight of THIS report period	49	49							49	49		
3. Total Number of Days Care Provided During Period					1,647	1,647						
A. Medicare	2,145	2,145							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		
Total Number of Days Not Included in Figures in												
4. 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		

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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
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4. Were there any changes in the certified bed capacity during the report year?
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)					

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	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		

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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)
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			
<i>A-13. Total Salary Expenditures</i>	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)

Schedule of Other Fees (Page 13)

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

Name of Facility Notre Dame Convalescent Homes, Inc.				License No. 286-C		Report for Year Ended 9/30/2020			Page 11	of 37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section 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.

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**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.

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Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of
	286-C	9/30/2020		13	37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)
*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 Notre Dame Convalescent Homes, Inc.		License No. 286-C	Report for Year Ended 9/30/2020		Page 14	of 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 Gerwien, 1 Elanor 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"/>			

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

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Annual Report of Long-Term Care Facility

CSP-15 Rev. 9/2018

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020	Page 15	of 37
Item		Total	CCNH	RHNS
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 (Specify) 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 (Services should be fully described on Page 7)	\$ 18,734	18,734		
f. Insurance on Lives of Owners and Operators (Specify)*	\$			
g. Office Supplies	\$ 20,678	20,678		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 21,904	21,904		
2. Cellular Phones	\$			
i. Appraisal (Specify purpose and attach copy)*	\$			
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)				
1. Income*	\$			
2. Other (Specify) 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	\$ -	\$ -	\$ -

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Annual Report of Long-Term Care Facility

CSP-16 Rev. 9/2002

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

Name of Facility	License No.	Report for Year Ended		Page	of
	286-C	9/30/2020		16	37
Item		Total	CCNH	RHNS	(Specify)
<i>Subtotals Brought Forward:</i>		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 (<i>not purchase or depreciation</i>)	\$	3,106	3,106		
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$				
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	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 (<i>Specify</i>) 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 (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$	92,275	92,275		
12. Administrative Management Services**	\$				
13. Other (<i>Specify</i>) See Attached Schedule	\$	175,660	175,660		
<i>C-14 Total Administrative & General Expenditures</i>	\$	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	\$ -	\$ -

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Annual Report of Long-Term Care Facility

CSP-17 Rev. 10/97

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2020	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020		Page 18 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 (<i>by contract other than through Management Services</i>) <i>(Complete Schedule C-2 att. Page 21)</i>	\$ 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.

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CSP-19 Rev. 9/2018

C. Expenditures Other Than Salaries (cont'd) - Laundry 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 19	of 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.

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CSP-20 Rev. 9/2018

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
		9/30/2020		20	37
Item		Total	CCNH	RHNS	(Specify)
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care	Amt.	\$ 36,241	36,241		
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)					
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 (<i>Specify</i>)****	\$	959	959		
See Attached Schedule					
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

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

* 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).

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CSP-22 Rev. 6/95

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

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020			Page 22	of 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

Depreciation Schedule

Schedule of Land Improvements Acquired during this report period

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

*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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-24 Rev. 10/2006

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.

Upholstery and furnishings	6/6/2013	10/767	10/767	20	SL	2,691	538	538	3,767	538	4,305	6,162
Decorative Living or Westport	6/11/2013	2,598	2,598	20	SL	630	130	916	1,040	130	1,558	1,558
Window Treatments/Unfinished	6/14/2013	594	594	20	SL	149	30	30	269	30	239	353
Robert Allen Group	8/7/2013	5,411	5,411	20	SL	1,534	271	1,625	271	1,896	271	2,167
<u>Acquired in 2014</u>												
Upholstery and furnishings	10/15/2013	19,370	19,370	5	SL	4,844	969	5,813	969	6,782	969	7,751
Total	10/13/2013	10,538	10,538	10	SL	4,136	1,634	5,170	1,634	6,204	1,634	7,258
<u>Total</u>	10/13/2013	10,338	10,338	10	SL	4,136	1,634	5,170	1,634	6,204	1,634	7,258
<u>Total</u>	433,873	433,873				311,387	22,668	354,455	22,668	377,123	22,668	399,791
<u>Motor Vehicles - Movable Equipment</u>												
<u>Acquired prior 2011 per 2011 Cost Report</u>												
1997 Ford Truck	8/1/2002	9,358	9,358	8	SL	9,538	-	9,538	-	9,538	-	9,538
1999 Toyota Camper	1/1/2004	17,025	17,025	5	SL	17,025	-	17,025	-	17,025	-	17,025
2005 Chrysler Van	12/1/2008	6,500	6,500	5	SL	6,500	-	6,500	-	6,500	-	6,500
<u>Acquired in 2016</u>												
2011 2 GMC Sierra Truck	2/1/2016	23,710	23,710	5	SL	9,484	4,742	14,236	4,742	18,968	4,742	23,710
2011 2016 GMC Sierra Truck	2/1/2016	23,710	23,710	5	SL	9,484	4,742	14,236	4,742	18,968	4,742	23,710
<u>Acquired in 2020</u>												
2019/2020 Mobility Trans S+X	2/19/2020	75,500	75,500	5	SL	-	-	-	-	15,100	15,100	60,400
Total	75,500	75,500				-	-	-	-	15,100	15,100	60,400
<u>Movable Equipment</u>												
<u>Acquired prior 2011 per 2011 Cost Report</u>												
Movable Equipment	Various	655,485	655,485	Var	SL	655,485	-	655,485	-	655,485	-	655,485
<u>Acquired in 2011</u>												
AES Time Clock System	1/6/2010	4,185	4,185	5	SL	4,185	-	4,185	-	4,185	-	4,185
Computer Equipment (Software)	1/13/2010	5,813	5,813	5	SL	5,813	-	5,813	-	5,813	-	5,813
Computer, Monitor and Printer	3/5/2011	2,257	2,257	5	SL	2,257	-	2,257	-	2,257	-	2,257
All-in-one Patient Stand-Assist Lift	7/1/2011	3,061	3,061	10	SL	2,143	3,061	2,439	3,061	2,755	3,061	3,961
61" Cherry Overhead Tables	6/5/2011	12,410	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	4,462	10	SL	3,123	446	3,569	446	4,015	446	4,461
PointClickCare Software	7/5/2011	17,375	17,375	5	SL	17,375	-	17,375	-	17,375	-	17,375
Nursing Station Kiosks & Kussall	9/1/2011	12,171	12,171	5	SL	12,171	-	12,171	-	12,171	-	12,171
Total	61,754	61,754				35,733	1,993	51,746	1,993	56,739	1,993	61,753
<u>Movable Equipment</u>												
<u>Acquired prior 2011 per 2011 Cost Report</u>												
Movable Equipment	Various	655,485	655,485	Var	SL	655,485	-	655,485	-	655,485	-	655,485
<u>Acquired in 2012</u>												
Kiosk Bundle	10/3/2011	165	165	5	SL	165	-	165	-	165	-	165
Mobility Cart	11/17/2011	2,440	2,440	5	SL	2,440	-	2,440	-	2,440	-	2,440
Mobility Cart	1/25/2012	287	287	5	SL	287	-	287	-	287	-	287
Touch Screen Tablet PC	3/15/2012	2,555	2,555	5	SL	2,555	-	2,555	-	2,555	-	2,555
Beds	2/8/2012	2,826	2,826	10	SL	1,696	283	1,979	283	2,262	283	2,545
Beds	2/27/2012	3,276	3,276	10	SL	1,966	2,294	3,288	2,294	3,288	2,294	2,950
12/15/2011	17,833	17,833	7	SL	15,286	2,147	17,833	2,147	17,833	2,147	17,833	
Telephone Equipment	2/14/2012	464	464	7	SL	397	67	464	64	464	64	464
Antenna Module	7/1/2012	1,890	1,890	16	SL	1,134	189	1,323	189	1,512	189	1,701
Flat Screen TV	8/9/2012	1,003	1,003	5	SL	1,003	-	1,003	-	1,003	-	1,003
Laptop	8/9/2012	366	366	5	SL	366	-	366	-	366	-	366
LCD Monitor	33,105	33,105				27,296	5,414	50,709	5,414	51,509	5,414	52,309
<u>Acquired in 2013</u>												
Lenovo Monitor	2/7/2013	2,166	2,166	5	SL	2,166	-	2,166	-	2,166	-	2,166
<u>Acquired in 2014</u>												
Radiant Heat Plate Dispenser	7/10/2014	1,500	1,500	7	SL	837	214	1,071	214	1,285	214	1,499
Cambridge 2-compartment Meal Delivery Cart	\$1/20/2014	6,881	6,881	10	SL	732	1,189	6,881	1,189	8,128	6,881	8,116
17" CarePoint Knock Bedside Computer	1/4/2014	1,664	1,664	7	SL	951	238	1,390	238	1,427	238	1,653
Electric beds (5)	5/2/2014	7,500	7,500	10	SL	3,000	750	3,750	750	4,500	750	5,250
<u>Acquired in 2015</u>												
Economy Beverage Service Cart w/looking doors	4/7/2015	2,931	2,931	10	SL	879	293	1,172	293	1,465	293	1,758
Carevers: Computer kiosk for nursing	5/2/2015	8,071	8,071	5	SL	4,842	1,614	6,456	1,614	8,071	1,614	1,173
Fiberglass Dunning The (11) Speciales, Inc	4/28/2015	9,077	9,077	10	SL	2,724	908	3,632	908	4,540	908	5,438
Total	20,080	20,080				8,445	2,815	11,260	2,815	14,975	2,815	15,277
<u>Acquired in 2016</u>												
Elliptical	1/1/2015	3,100	3,100	4	SL	1,550	775	2,325	775	3,100	775	3,100
Cardiopat Kartek	12/9/2015	3,070	3,070	3	SL	2,046	1,023	3,069	1	3,070	1	3,070
Industrial Blender	1/1/2016	1,279	1,279	10	SL	2,046	384	1,279	384	512	1,279	640
Hospital Beds	9/1/2016	3,638	3,638	10	SL	752	3,636	1,098	3,636	1,464	3,636	1,836

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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11. Property Questionnaire

Part A

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

 Yes No

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

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

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

Part B - Owner and Related Parties

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of 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.

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

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page 26	of 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)

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Annual Report of Long-Term Care Facility
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C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance

Name of Facility	License No.	Report for Year Ended 9/30/2020			Page of 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 (<i>Blanket Coverage</i>)		\$ 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 Notre Dame Convalescent Homes, Inc.				License No. 286-C	Report for Year Ended 9/30/2020		Page of 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

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

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

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

Schedule of Excess Movable Equipment Depreciation

Schedule of Other Property Adjustments

Schedule of Other - Indirect Adjustments

Attachment Page 29

Schedule of Other - Miscellaneous Administrative Adjustments

Schedule of Other - Direct Adjustments

Schedule of 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%
	<hr/> 41,547	<hr/> 100%

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	<hr/> 87,340		
Total	<hr/> 315,016		
Allocation % from above		19%	3%
Allocation Cost		61,097	8,871
Factor*		0.33333	0.33333
Unallowable Amount		20,366	2,957
Amount to Disallow - Page 29 , Line 39		<hr/> 20,366	<hr/> 2,957

Insurance Disallowance

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

* 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	<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 9/30/2020		Page 30	of 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)
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)
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)
30 10b	Rev.Spec.Serv. - Interest	\$ 309			
Total Interest Income		\$ 309	\$ -	\$ -	

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
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	\$ -	\$ -

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G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
		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

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

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

Schedule of Other Assets Page 32 Line D7

Schedule of Notes Payable (Itemize) Page 33 Line A2

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/Anciprise	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

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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 (itemize)				\$ 1,841,974
Investment Account		1,731,826		
Ratchford Trust		110,148		
6. Loans to Owners or Related Parties (itemize)				\$
Name and Address	Amount	Loan Date		
7. Other Assets (itemize)				\$
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 Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020	Page 33	of 37
Account			Amount	
Liabilities				
A. Current Liabilities				
1. Trade Accounts Payable				\$ 186,827
2. Notes Payable (itemize)				\$
See Schedule				
3. Loans Payable for Equipment (Current portion) (itemize)				\$
Name of Lender	Purpose	Amount	Date Due	
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)				\$ 59,845
5. Accrued Payroll (Owners and/or Stockholders only)				\$
6. Accrued Payroll Taxes Payable				\$ (16,232)
7. Medicare Final Settlement Payable				\$
8. Medicare Current Financing Payable				\$
9. Mortgage Payable (Current Portion)				\$
10. Interest Payable (Exclusive of Owner and/or Related Parties)				\$
11. Accrued Income Taxes*				\$
12. Other Current Liabilities (itemize)				\$ 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)

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G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of		
		9/30/2020	34	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		

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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		10/1/2019	thru	9/30/2020
				\$ 807,939
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 Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2020	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	4,122,655
B. Total Revenue (From Statement of Revenue Page 30)			\$	8,058,559
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	7,250,620
D. Net Income or Deficit			\$	807,939
E. Balance			\$	4,930,594
F. Additions				
1. Additional Capital Contributed (itemize)				
F/S vs C/R Deprec.	\$50,931			
Expenses per Pg. 27	\$7,199,689			
Expense Per F/S	\$7,250,620			
2. Other (itemize)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (Specify)			\$	
Name and Address (No., City, State, Zip)	Title	Amount		
2. Other Withdrawings (Specify)			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. Balance at End of Period	09/30/20		\$	4,930,594

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-37 Rev. 9/2002

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
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Check appropriate category

<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)
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Preparer/Reviewer Certification

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title PRINCIPAL	Date Signed 11/15/21
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Printed Name of Preparer

Matthew S. Bavolack

Address 555 Long Wharf Drive, New Haven, CT 06511	Phone Number 203-781-9600
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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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

Explanation: _____

Yes No

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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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

<input checked="" type="checkbox"/>	<input type="checkbox"/>
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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 RECEIVABLES-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	DISTINCT 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	JE Ref #	RJE	FINAL
				9/30/2020	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	PAYOUT SAVINGS (DEDUCTION)	(44,723.00)			(44,723.00)
21715	ROTH - PPI/AMERIPRIZE	(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	RJE - 9	1,550.00	84,232.00
60003	STAFF DEVELOPMENT NURSE	67,992.00	RJE - 9	5,800.00	73,792.00
60004	INFECTION CONTROL NURSE	90,924.00	RJE - 9	5,150.00	96,074.00
60100	NURSING - R.N. - NUNS	8,437.00			8,437.00
60101	NURSING - R.N. SALARIES	411,711.00	RJE - 9	8,970.00	420,681.00
60102	NURSING - L.P.N.	524,219.00	RJE - 9	16,249.00	540,468.00
60103	NURSING - AIDES	980,970.00	RJE - 9	29,624.00	1,010,594.00
60104	NURSING - MDS R.N.	94,462.00	RJE - 9	5,220.00	99,682.00
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	JE Ref #	Adj	Final
				9/30/2020	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
60135	NURSING - DRUG SUPPLIES	25,332.00	RJE - 4	(18,246.00)	25,332.00
73801	RECREATION - SALARIES	46,962.00		3,510.00	50,472.00
73810	RECREATION AIDS	66,107.00	RJE - 9	3,510.00	71,392.00
73880	RECREATION-MISC.SUP.&ENTERTAI	4,784.00		5,285.00	4,784.00
74101	SOC. WORKER SALARY	136,004.00		6,900.00	142,904.00
74112	RESIDENTS DENTAL/POD-OTHER SR	8,576.00	RJE - 9	6,900.00	8,517.00
			RJE - 7	(59.00)	
			RJE - 7	8,517.00	
			RJE - 8	(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 SERV.-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
74152	OTHER SER.-SPEECH THER.MEDICA	52,547.00	RJE - 4	588.00	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	
75513	MEDICAL RECORDS - IN HOUSE	36,536.00	RJE - 6	0.00	36,636.00
80101	DIETARY - SALARIES OTHERS	148,690.00	RJE - 9	100.00	150,490.00
80102	DIETARY - SALARIES COOKS	169,460.00	RJE - 9	100.00	170,560.00
80110	DIETARY - FOOD SERVICE MANAGER	73,595.00	RJE - 9	1,100.00	74,945.00
80115	DIETARY - DIETICIAN CONSULTANT	10,470.00		1,350.00	10,470.00
80130	DIETARY - SUPPLIES	14,619.00		1,350.00	14,619.00
80131	DIETARY - RAW FOOD	136,825.00		1,350.00	136,825.00
80141	DIETARY - PURCHASED SERVICE	2,289.00		1,350.00	2,289.00
82029	HOUSEKEEPING-SALARIES	161,839.00	RJE - 9	21,508.00	183,347.00
82030	HOUSEKEEPING - SUPPLIES	36,241.00		21,508.00	36,241.00
83001	ENVIROMENTAL ASSISTANCES	74,235.00		2,820.00	77,055.00
83010	ENVIROMENTAL SUPERVISOR	66,955.00	RJE - 9	4,000.00	70,955.00
83030	PLANT OPER/MAINT. - SUPPLIES	19,806.00		4,000.00	19,806.00
83060	PLANT OPER/MAINT. - PURCH. SE	74,118.00		1,350.00	74,118.00
83061	PLANT OPER./MAINT. - FUEL	104,052.00		1,350.00	104,052.00
83062	PLANT OPER./MAINT. ELECTRICITY	63,310.00		1,350.00	63,310.00
83063	PLANT OPER./MAINT. - WATER	30,466.00		1,350.00	30,466.00
83065	PLANT OPER./MAINT-GROUNDS	13,222.00		1,350.00	13,222.00
83140	PLANT OPER./MAINT. - GAS	10,042.00		1,350.00	10,042.00
86029	LAUNDRY-SALARIES	61,180.00	RJE - 9	5,030.00	66,210.00
			RJE - 9	5,030.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2020			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
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
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
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
90085	ADMIN - PROVIDER TAX	337,603.00			337,603.00
90086	ADMIN.-INSUR.(PRO.CAS.LIAB.)	94,749.00		(94,750.00)	(1.00)
90087	ADMIN.-INS. (WORKMANS COMP)	91,912.00			91,912.00
90088	ADMIN. - INS.D & O	0.00		9,283.00	9,283.00
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
90202	BUS. OFFICE - CUST SERVICES	61,410.00			67,780.00
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
90280	BUS. OFFICE - COMM.(TEL & BEE	21,904.00			21,904.00
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
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
94030	RELIGIOUS - SUPPLIES	1,326.00			1,326.00
98020	DEPREC. 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 EQUIPMNT	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 9/30/2020	JE Ref #	RJE	FINAL 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 FURNINGS.	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
Marcum 03	Licenses and Fees	0.00	RJE - 1	18,734.00	
Marcum 05	Cell Phone	0.00	RJE - 2	2,291.00	2,291.00
Marcum 08	Property Insurance	0.00	RJE - 3	20,647.00	20,647.00
Marcum 09	Auto Insurance	0.00	RJE - 3	12,119.00	12,119.00
Marcum 11	Bookkeeping Services	0.00	RJE - 1	3,908.00	3,908.00
Marcum 14	Umbrella Insurance	0.00	RJE - 3	12,170.00	12,170.00
Marcum 15	Pharmacist Consultant	0.00	RJE - 4	1,572.00	1,572.00
Marcum 17	Scheduling Services	0.00	RJE - 1	5,381.00	5,381.00
Marcum 18	Surety Bond	0.00			0.00
Marcum 19	Non-Professional Association Dues	0.00	RJE - 3	0.00	
Marcum 21	HRA Admin Fee	0.00	RJE - 2	119.00	119.00
Marcum 22	Cyber Liability Insurance	0.00	RJE - 2	119.00	
Marcum 23	MDS Consultant	0.00	RJE - 3	3,278.00	3,278.00
Marcum 25	Admin P/S - A/R Solutions	0.00	RJE - 1	3,278.00	
Marcum 26	Optometry	0.00	RJE - 4	4,929.00	4,929.00
Marcum 27	Medical Records	0.00	RJE - 1	4,929.00	
Marcum 28	Psychiatrist	0.00	RJE - 7	5,703.00	5,703.00
Marcum 30	Annual Staff Training	0.00	RJE - 4	59.00	
Marcum 31	Late Charges	0.00	RJE - 6	59.00	59.00
Marcum 32	403b Administrator Charges	0.00	RJE - 2	0.00	
Marcum 33	Phlebotomy	0.00	RJE - 8	2,694.00	2,694.00
Marcum 37	General Liab./Fidelity	0.00	RJE - 4	2,694.00	
Marcum 38	Neurologist	0.00	RJE - 3	10,711.00	10,711.00
Total		0.00	RJE - 4	10,711.00	10,711.00
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 5,500.00	106,774.00
Subtotal [2] Administrators		101,274.00		5,500.00	106,774.00
Subgroup : [4]	Other Administrative Salaries				
90201	BUS. OFFICE - SALARIES	128,810.00		5,950.00 5,950.00	134,760.00
90202	BUS. OFFICE - CUST SERVICES	61,410.00	RJE - 9	6,370.00 6,370.00	67,780.00
94013	RELIGIOUS - ADMIN.	21,436.00		0.00	21,436.00
Subtotal [4] Other Administrative Salaries		211,666.00		12,320.00	223,976.00
Subgroup : [5B]	Food Service Supervisor				
80110	DIETARY - FOOD SERVICE MANAGER	73,595.00		1,350.00 1,350.00	74,945.00
Subtotal [5B] Food Service Supervisor		73,595.00		1,350.00	74,945.00
Subgroup : [5C]	Dietary Workers				
80101	DIETARY - SALARIES OTHERS	148,690.00		1,800.00 1,800.00	150,490.00
80102	DIETARY - SALARIES COOKS	169,460.00	RJE - 9	1,100.00 1,100.00	170,560.00
Subtotal [5C] Dietary Workers		318,150.00		2,900.00	321,050.00
Subgroup : [6B]	Other Housekeeping Workers				
82029	HOUSEKEEPING-SALARIES	161,839.00		21,508.00 21,508.00	183,347.00
Subtotal [6B] Other Housekeeping Workers		161,839.00		21,508.00	183,347.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
83010	ENVIRONMENTAL SUPERVISOR	66,955.00		4,000.00 4,000.00	70,955.00
Subtotal [7A] Engineer or Chief of Maintenance		66,955.00		4,000.00	70,955.00
Subgroup : [7B]	Other Maintenance Workers				
83001	ENVIRONMENTAL ASSISTANCES	74,235.00		2,820.00 2,820.00	77,055.00
Subtotal [7B] Other Maintenance Workers		74,235.00		2,820.00	77,055.00
Subgroup : [8B]	Other Laundry Workers				
86029	LAUNDRY-SALARIES	61,180.00		5,030.00 5,030.00	66,210.00
Subtotal [8B] Other Laundry Workers		61,180.00		5,030.00	66,210.00
Subgroup : [12A]	Director of Nurses/Assistant Director				
60001	NURSING - DIR. OF NURSING	82,682.00		1,550.00 1,550.00	84,232.00
Subtotal [12A] Director of Nurses/Assistant Director		82,682.00		1,550.00	84,232.00
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 8,970.00	420,681.00
Subtotal [12B1] RNs - Direct Care		420,148.00		8,970.00	429,118.00
Subgroup : [12B2]	RNs - Administrative				
60003	STAFF DEVELOPMENT NURSE	67,992.00		5,800.00 5,800.00	73,792.00
60004	INFECTION CONTROL NURSE	90,924.00	RJE - 9	5,150.00 5,150.00	96,074.00
60104	NURSING - MDS R.N.	94,462.00		5,220.00 5,220.00	99,682.00
Subtotal [12B2] RNs - Administrative		253,378.00		16,170.00	269,548.00
Subgroup : [12C1]	LPNs - Direct Care				
60102	NURSING - L.P.N.	524,219.00		16,249.00 16,249.00	540,468.00
Subtotal [12C1] LPNs - Direct Care		524,219.00		16,249.00	540,468.00
Subgroup : [12D]	Aides and Attendants				
60103	NURSING - AIDES	980,970.00		29,624.00 29,624.00	1,010,594.00
Subtotal [12D] Aides and Attendants		980,970.00		29,624.00	1,010,594.00
Subgroup : [12H]	Recreation Workers				
73801	RECREATION - SALARIES	46,962.00		3,510.00 3,510.00	50,472.00
73810	RECREATION AIDS	66,107.00	RJE - 9	5,285.00 5,285.00	71,392.00
Subtotal [12H] Recreation Workers		113,069.00		8,795.00	121,864.00
Subgroup : [12M]	Social Workers/Case Management				
74101	SOC. WORKER SALARY	136,004.00		6,900.00 6,900.00	142,904.00
Subtotal [12M] Social Workers/Case Management		136,004.00		6,900.00	142,904.00
Subgroup : [12O]	Other				

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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
75513	MEDICAL RECORDS - IN HOUSE	36,536.00		100.00	36,636.00
90101	ADMIN. - HR/SOCIAL SERVICES	11,821.00	RJE - 9	100.00	11,821.00
94011	RELIGIOUS - NUNS PASTORAL	105,521.00		0.00	114,021.00
Subtotal [120] Other		153,878.00	RJE - 9	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)	
				(59.00)	8,517.00
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
Subtotal [3] Pharmacist		0.00	RJE - 4	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
Subtotal [8E] Other		2,575.00	RJE - 6	(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 SERV.-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
Marcum 28	Psychiatrist	0.00		250.00	250.00
Marcum 33	Phlebotomy	0.00		10,711.00	10,711.00
Marcum 38	Neurologist	0.00		2,500.00	2,500.00
Subtotal [12] Other		23,076.00	RJE - 4	10,711.00	10,711.00
Total [13-B] Professional Fees		787,285.00		4,726.00	18,350.00
				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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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
			RJE - 2	25.00	25.00
Subtotal [1A3] Unemployment Insurance		13,974.00		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. - (O) 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
			RJE - 2	3,278.00	3,278.00
Subtotal [1A5] Health Insurance		302,001.00		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
			RJE - 8	(0.00)	0.00
Subtotal [1A9] Other		0.00		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
			RJE - 1	(30,421.00)	55,282.00
Subtotal [1D] Accounting and Auditing		85,703.00		(30,421.00)	55,282.00
Subgroup : [1E]	Legal				
Marcum 01	Legal Expense	0.00		18,734.00	18,734.00
			RJE - 1	18,734.00	18,734.00
Subtotal [1E] Legal		0.00		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
			RJE - 5	(0.00)	0.00
Subtotal [1H1] Telephone and Telegraph		21,904.00		0.00	21,904.00
Subgroup : [1H2]	Cellular Phones and beepers				
Marcum 05	Cell Phone	0.00		0.00	0.00
			RJE - 5	(0.00)	0.00
Subtotal [1H2] Cellular Phones and beepers		0.00		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
			RJE - 2	2,694.00	2,694.00
Subtotal [5] Education Expense		894.00		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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 Period Ending: **9/30/2020**
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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	<u>5,387.00</u>		<u>0.00</u>	<u>5,387.00</u>
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	<u>15,662.00</u>	RJE - 2	<u>(8,407.00)</u> <u>(8,407.00)</u> <u>(8,407.00)</u>	<u>7,255.00</u>
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>15,662.00</u>		<u>0.00</u>	<u>7,255.00</u>
Subgroup : [M9]	Subscriptions				
90030	ADMIN. - SUBSCRIPTIONS & BOOKS	<u>6,379.00</u>		<u>0.00</u>	<u>6,379.00</u>
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.	<u>31,110.00</u>		<u>0.00</u>	<u>31,110.00</u>
90300	ADMIN. - SOFTWARE SUPPORT	<u>50,556.00</u>		<u>0.00</u>	<u>50,556.00</u>
Marcum 11	Bookkeeping Services	<u>0.00</u>		<u>3,908.00</u>	<u>3,908.00</u>
Marcum 17	Scheduling Services	<u>0.00</u>	RJE - 1	<u>3,908.00</u> <u>5,381.00</u> <u>5,381.00</u>	<u>5,381.00</u>
Marcum 25	Admin P/S- A/R Solutions	<u>0.00</u>	RJE - 1	<u>1,320.00</u> <u>1,320.00</u>	<u>1,320.00</u>
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	<u>81,683.00</u>		<u>0.00</u>	<u>81,683.00</u>
90035	ADMIN.-BANK SERVICE CHARGE	<u>293.00</u>		<u>0.00</u>	<u>293.00</u>
90040	ADMIN-ADMINISTRATIVE FEES	<u>6,031.00</u>		<u>0.00</u>	<u>6,031.00</u>
90074	ADMIN. - PRE EMPLOYMENT SCREE	<u>8,411.00</u>	RJE - 8	<u>(0.00)</u>	<u>8,411.00</u>
90089	ADMIN. - CIVIL PENALTIES	<u>9,952.00</u>		<u>0.00</u>	<u>9,952.00</u>
90215	BUS. OFFICE - PAYCHECKS/ADP	<u>37,057.00</u>		<u>0.00</u>	<u>37,057.00</u>
94019	COVID 19 CARE	<u>28,497.00</u>		<u>0.00</u>	<u>28,497.00</u>
94020	HAZARD PAY	<u>152,286.00</u>		<u>(152,286.00)</u> <u>0.00</u>	<u>0.00</u>
94030	RELIGIOUS - SUPPLIES	<u>1,326.00</u>	RJE - 9	<u>(152,286.00)</u> <u>0.00</u>	<u>1,326.00</u>
Marcum 03	Licenses and Fees	<u>0.00</u>		<u>2,291.00</u>	<u>2,291.00</u>
Marcum 19	Non-Professional Association Dues	<u>0.00</u>	RJE - 2	<u>2,291.00</u> <u>119.00</u>	<u>119.00</u>
Marcum 31	Late Charges	<u>0.00</u>	RJE - 2	<u>119.00</u> <u>0.00</u>	<u>0.00</u>
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	<u>136,825.00</u>		<u>0.00</u>	<u>136,825.00</u>
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	<u>14,619.00</u>		<u>0.00</u>	<u>14,619.00</u>
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	<u>2,289.00</u>		<u>0.00</u>	<u>2,289.00</u>
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	<u>31,215.00</u>		<u>0.00</u>	<u>31,215.00</u>
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	<u>36,241.00</u>		<u>0.00</u>	<u>36,241.00</u>
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.	<u>22,235.00</u>		<u>0.00</u>	<u>22,235.00</u>
74137	DRUGS MEDICARE-OTHER SERV.	<u>58,587.00</u>		<u>0.00</u>	<u>58,587.00</u>
Subtotal [5A2] Purchased from		<u>80,822.00</u>		<u>0.00</u>	<u>80,822.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
60135	NURSING - DRUG SUPPLIES	<u>25,332.00</u>		<u>0.00</u>	<u>25,332.00</u>
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	<u>150,057.00</u>		<u>0.00</u>	<u>150,057.00</u>
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	<u>1,459.00</u>		<u>0.00</u>	<u>1,459.00</u>
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. - DISTRICT 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
98080	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 FURNININGS	46.00		0.00	46.00
98085	DEPREC. - PATIENTS ROOM FURN.	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		20,647.00	20,647.00
			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		12,119.00	12,119.00
			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		12,170.00	12,170.00
			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	FINAL	
					9/30/2020	
90088	ADMIN. - INS.D & O	0.00	RJE - 3	(94,750.00) 9,283.00	9,283.00	
Marcum 18	Surety Bond	0.00	RJE - 3	9,283.00 0.00	0.00	
Marcum 22	Cyber Liability Insurance	0.00	RJE - 3	(0.00) 4,929.00	4,929.00	
Marcum 37	General Liab./Fidelity	0.00	RJE - 3	4,929.00 35,602.00	35,602.00	
Subtotal [14C3] Other		94,749.00		(44,936.00)	49,813.00	
Total [27] Interest and Insurance		94,749.00		0.00	94,749.00	
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)		(3,101,342.00)		0.00	(3,101,342.00)	
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)		(845,855.00)		0.00	(845,855.00)	
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		(1,741,595.00)		0.00	(1,741,595.00)	
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		(73,091.00)		0.00	(73,091.00)	
Subgroup : [5C]	Prescription Drugs - Non-medicare					
33053	DRUG REV MEDICAID	(1,173.00)		0.00	(1,173.00)	
Subtotal [5C] Prescription Drugs - Non-medicare		(1,173.00)		0.00	(1,173.00)	
Subgroup : [7A]	Physical Therapy - Medicare					
33040	GROSS CHARGES - PT MEDICARE	(285,999.00)		0.00	(285,999.00)	
Subtotal [7A] Physical Therapy - Medicare		(285,999.00)		0.00	(285,999.00)	
Subgroup : [8A]	Speech Therapy - Medicare					
33042	GROSS CHARGES - ST MEDICARE	(45,407.00)		0.00	(45,407.00)	
Subtotal [8A] Speech Therapy - Medicare		(45,407.00)		0.00	(45,407.00)	
Subgroup : [8C]	Speech Therapy - Non-medicare					
33052	SPEECH MEDICAID	(91.00)		0.00	(91.00)	
Subtotal [8C] Speech Therapy - Non-medicare		(91.00)		0.00	(91.00)	
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		(262,600.00)		0.00	(262,600.00)	
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		(445,273.00)		0.00	(445,273.00)	
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		(327,960.00)		0.00	(327,960.00)	
Subgroup : [11]	Meals sold to guests, employees, and others					
58205	REV.SPEC.SALE OF MEALS TO STAFF	(603.00)		0.00	(603.00)	
Subtotal [11] Meals sold to guests, employees, and others		(603.00)		0.00	(603.00)	
Subgroup : [15]	Interest Income					
57200	REV.SPEC.SERV. - INTEREST	(309.00)		0.00	(309.00)	
Subtotal [15] Interest Income		(309.00)		0.00	(309.00)	
Subgroup : [18]	Other Revenue					
58000	REV.SPEC.SERV.-UNIRESTR.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		(927,261.00)		0.00	(927,261.00)	
Total [30] Statement of Revenue		(8,058,559.00)		0.00	(8,058,559.00)	
Group : [31-32]	Assets					
Subgroup : [A1]	Cash					
11002	CASH IN BANK-PAYROLL ACCT	3,728.00		0.00	3,728.00	
11005	CASH IN BANK/OPERATING/FFLD C	(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 RECEIVABLES-AMEX CHRG	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	ACCU. 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	DISTINCT 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)

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	JE Ref #	RJE	FINAL
		9/30/2020			9/30/2020
Subtotal [B7] Motor Vehicles		71,418.00		0.00	71,418.00
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		1,841,973.00		0.00	1,841,973.00
Total [31-32] Assets		5,472,384.00		0.00	5,472,384.00
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		(186,827.00)		0.00	(186,827.00)
Subgroup : [A4]	Accrued Payroll				
21713	ACCRUED PAYROLL	(59,845.00)		0.00	(59,845.00)
Subtotal [A4] Accrued Payroll		(59,845.00)		0.00	(59,845.00)
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		16,232.00		0.00	16,232.00
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	PAYOUT SAVINGS (DEDUCTION)	(44,723.00)		0.00	(44,723.00)
21715	ROTH - PPI/AMERIPRIZE	(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		(311,351.00)		0.00	(311,351.00)
Total [33-34] Liabilities		(541,791.00)		0.00	(541,791.00)
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		(4,122,655.00)		0.00	(4,122,655.00)
Total [35] Equity		(4,122,655.00)		0.00	(4,122,655.00)
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.			