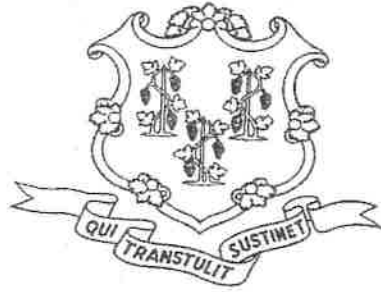


State of Connecticut



**Annual Report of Long-Term Care Facility
Cost Year 2023**

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 Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 286-C	(Specify)	(Specify)	Medicare Provider 07-5356
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Medicaid Provider Numbers:	CCNH / RHNS 2865	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2023	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, 2022 and ending September 30, 2023, 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.

(a) Subject to Desk Audit review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Notre Dame Convalescent Homes, Inc.		Period Covered: From 10/1/2022	To 9/30/2023
Address of Facility 76 West Rocks Road, Norwalk, CT 06851			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/7/2024
Item	Total	CCNH / RHNS	(Specify) (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (203) 847-5893		Report for Year Ended 9/30/2023	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 / RHNS 286-C	(Specify)	(Specify)	Medicare Provider No. 07-5356
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <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 Marjorie Simpson		Nursing Home Administrator's License No.:	1458	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

**Notre Dame Convalescent Home, Inc.
Medicaid Cost Report – Corporators Schedule
09/30/2023**

Page 3A1

<u>Name of Dir./Officer</u>	<u>Address</u>	<u>Title</u>
Sister Francois Golder	[REDACTED]	President
Sister Lucie-Marie Monast	[REDACTED]	Vice President
Mark Simon	[REDACTED]	Treasurer
Kenneth Romano	[REDACTED]	Secretary

**General Information and Questionnaire
 Related Parties***

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		32,319		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
		Square footage of therapy space.		
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
		Square footage of kitchen		
		Number of meals served per week		
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
		Square footage of apartments		
		Square footage of independent living		
		Square footage of assisted living		
		Please identify the services provided:		

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Notre Dame Convales	License No. 286-C	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-8 Rev. 3/2023

Schedule of Resident Statistics

Name of Facility	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	License No. 286-C		Report for Year Ended 9/30/2023		Page 8	of 37
				Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
				Total	CCNH / RHNS	Total	CCNH / RHNS		
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	60	60		60					
B. On last day of THIS report period	60	60			60	60			
2. Number of Residents									
A. As of midnight of PREVIOUS report period	52	52		52					
B. As of midnight of THIS report period	56	56			56	56			
3. Total Number of Days Care Provided During Period									
A. Medicare	1,984	1,984		1,338	1,338	646	646		
B. Medicaid (Conn.)	14,916	14,916		11,155	11,155	3,761	3,761		
C. Medicaid (other states)									
D. Private Pay	2,479	2,479		1,839	1,839	640	640		
E. State SSI for RCH									
F. Other (Specify) Managed Care	616	616		500	500	116	116		
G. Total Care Days During Period (3A thru F)	19,995	19,995		14,832	14,832	5,163	5,163		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	67	67		57	57	10	10		
B. Other Bed Reserve Days	5	5		5	5				
5. Total Resident Days (3G + 4A + 4B)	20,067	20,067		14,894	14,894	5,173	5,173		

Schedule of Resident Statistics (Cont'd)

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)					

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

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR
No. of Residents	7	41		8				
Per Diem Rate								
a. One bed rm.	Various	275.61		440.00				
b. Two bed rms.								
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	2,308	2,308			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	3,580	3,580			
D. Total Physical Therapy Treatments	5,888	5,888			

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	292	292			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	696	696			
D. Total Speech Therapy Treatments	988	988			

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)
A. Medicare - Part B	2,386	2,386			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	3,762	3,762			
D. Total Occupational Therapy Treatments	6,148	6,148			

Report of Expenditures - Salaries & Wages

Name of Facility		License No.	Report for Year Ended				Page	of
Notre Dame Convalescent Homes, Inc.		286-C	9/30/2023				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 / RHNS	Adjustment	Hours	(Specify)	Adjustment	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)	110,000		2,089					
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)								
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	225,348		12,040					
5. Dietary Service								
a. Head Dietitian			800					
b. Food Service Supervisor	61,727		2,128					
c. Dietary Workers	347,171		18,604					
6. Housekeeping Service								
a. Head Housekeeper								
b. Other Housekeeping Workers	193,269		11,705					
7. Repairs & Maintenance Services								
a. Engineer or Chief of Maintenance	72,965		2,164					
b. Other Maintenance Workers	57,931		2,148					
8. Laundry Service								
a. Supervisor								
b. Other Laundry Workers	79,798		5,086					
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	116,204		1,952					
b. RN								
1. Direct Care	271,002		5,165					
2. Administrative**	219,963		4,270					
c. LPN								
1. Direct Care	491,341		12,905					
2. Administrative**								
d. Aides and Attendants	716,450		36,191					
e. Physical Therapists								
f. Speech Therapists								
g. Occupational Therapists								
h. Recreation Workers	107,534		4,363					
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	123,732		3,850					
n. Marketing								
o. Other (Specify)								
See Attached Schedule	242,070		8,181					
A-13. Total Salary Expenditures	3,436,505		133,641					

* 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 in the Adjustment column.

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

Name of Facility	Name	CCNH / RHNS	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)							
Notre Dame Convalescent Homes, Inc.											
	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		91,045			Non-Discrim.	Employee - Pastoral	2,080	A12o			
Sisters Congregation - Saint Thomas of Villanova		41,086			Non-Discrim.	Employee - Pastoral	1,664	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.

Report for Year Ended
 9/30/2023

License No.
 286-C

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

Name	Salary Paid		Fringe Benefits and/or Other Payments	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10
	CCNH	RHNS (Specify)				
Sisters Congregation - Saint Thomas of Villanova	\$ 91,045	-	Non-Discrim.	Employee- Sister Lucie (Pastoral)	2,080	A.12 o.
Sisters Congregation - Saint Thomas of Villanova	\$ 41,086	-	Non-Discrim.	Employee- Sister Frances (Pastoral)	1,664	A.12 o.

**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		9/30/2023		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***									
Marjorie Simpson (10/01/2022-9/30/2023)	110,000		Non-Discriminatory	Administrator	2,089	A2			
Section IV - Assistant Administrators									

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.		Report for Year Ended				Page	of	
Notre Dame Convalescent Homes, Inc.	286-C		9/30/2023				13	37	
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	30,131		793						
2. Dentist	9,292		12						
3. Pharmacist									
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	71,375		1,472						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	70,125		468						
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)									
9. Speech Therapist									
a. Resident Care	16,222		247						
b. Other									
10. Occupational Therapist									
a. Resident Care	246,602	(246,602)	1,537						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	295,938		2,431						
2. Administrative***									
b. LPN									
1. Direct Care	205,668		3,299						
2. Administrative***									
c. Aides	740,003		18,408						
d. Other									
12. Other (Specify) See Attached Schedule	17,025	(10,350)	479						
B-13 Total Fees Paid in Lieu of Salaries	1,702,381	(256,952)	29,146						

* 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 in the Adjustment column.
 *** 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 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Lynn Homberg, 6 Ellin Dr, Greenwich, CT 06831	Dietician Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Shirley Chen, 76 West Rocks Rd, Norwalk, CT 06851	Dietician Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Health Drive Dental Group, 888 Worcester St, Wellesley, MA 02482-3744	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HealthPro Heritage, PO Box 69268, Baltimore, MD 21264-9268	Physical, Occupational, and Speech Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Edward McDermont, 27 Fisher Ave, Tuckahoe, NY 10707	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Richard Huntley, 11 Bolton Lane, Westport, CT 06880	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing, 3303 Main St, Stratford, CT 06614	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
JP American Staffing, 1825 Barnum Ave, Stratford, CT 06614	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Gale Healthcare, 11274 W Hillsborough Ave, Tampa, FL 33635	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SP Staffing Solutions, 16 River Rd Suite 15B, Wilton, CT 06897	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tempositions, 622 Third Ave. New York NY 10017	Medical Records	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Vicarrah Private Duty Nursing, 941 E Main St, Bridgeport, CT 06608	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MDS Rescue, 507 East Main St, Torrington, CT 06790	MDS Coord.	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Strategic Nursing 169 Hattertown Rd Monroe, CT 06468	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Clipboard Health PO Box 103125 Pasdenana, CA 91189	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Solomon Page Group PO Vox 75015 Chicago IL. 60675	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Skyler Medical Staffing 144 Staffordshire Common Dr. Wallingford CT, 06492	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Grace Staffing Service PO Box 2023 Norwalk CT 06852	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AA Northeast LLC PO Box 841341 Boston MA. 02284	Nursing Agency	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Various	Visiting Priest	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Various	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Simone Parks	MDS Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A	

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended				Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
I. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 64,334	64,334					
2. Disability Insurance	\$ (11,142)	(11,142)					
3. Unemployment Insurance	\$ 15,464	15,464					
4. Social Security (F.I.C.A.)	\$ 245,765	245,765					
5. Health Insurance	\$ 187,843	187,843					
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 8,699	8,699					
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*	\$	21,909	(21,909)				
d. Accounting and Auditing	\$ 64,394	64,394					
e. Legal (Services should be fully described on Page 15b)	\$	8,799	(8,799)				
f. Insurance on Lives of Owners and Operators (Specify)*	\$						
g. Office Supplies	\$ 11,794	11,794					
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 45,091	45,091					
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	\$ 363,037	363,037					
Subtotal	\$ 995,279	1,025,987	(30,708)				

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

General Information and Questionnaire
Accounting Basis

Name of Facility Notre Dame Convalescent Homes,	License No. 286-C	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> 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 (<i>describe fully</i>)				
1	Cost reporting, Auditing, and Accounting		\$	64,394
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	
			\$ 64,394	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Goldman Gruder 2 3 4 5			Telephone Number (203) 899-8900	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 200 Connecticut Ave, Norwalk, CT 06854 2 3 4 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Resident / Patient Related (Disallowed)		\$	8,799
2			\$	
3			\$	
4			\$	
5			\$	
			Charge for Services Provided	
			\$ 8,799	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

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

Name of Facility		License No.	Report for Year Ended				Page	of
Notre Dame Convalescent Homes, Inc.		286-C	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
Subtotals Brought Forward:			995,279	1,025,987	(30,708)			
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$ 266	266						
3. Gifts to Staff and Residents	\$	1,483	(1,483)					
4. Employee Travel	\$							
5. Education Expenses Related to Seminars and Conventions	\$ 2,751	2,751						
6. Automobile Expense (not purchase or depreciation)	\$ 2,158	2,158						
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$ 7,514	7,514						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$							
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 3,807	3,807						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 3,793	3,793						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	640	(640)					
9. Subscriptions	\$ 6,356	6,356						
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 94,484	94,484						
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 67,463	122,771	(55,308)					
C-14 Total Administrative & General Expenditures	\$ 1,183,871	1,272,010	(88,139)					

* 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 in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Total Other Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Treasurer State of CT	\$ 250					
Norwalk Health Dept.	\$ 570					
Peter Bondi Sheriff	\$ 70					
Secretary of State	\$ 70					
DEA License	\$ 888					
Dept Consumer Protection	\$ 80					
CT ACHCA	\$ 1,865					
Total Dues	\$ 3,793	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
ADMIN-BANK SERVICE CHARGE	\$ 6,274	\$ (4,117)				
ADMIN-ADMINISTRATIVE FEES	\$ 3,299					
ADMIN - PRE EMPLOYMENT SCREE	\$ 4,695					
ADMIN- FOB/BADGE	\$ (35)					
BUS OFFICE - PAYCHECKS/ADP	\$ 63,022					
RELIGIOUS - SUPPLIES	\$ 929	\$ (929)				
MISC EXPENSE	\$ 565	\$ (565)				
UNREALIZED GAIN/LOSS	\$ 30,574	\$ (30,574)				
OTHER INCOME - REFUNDS	\$ 13,448	\$ (13,448)				
CONTR-TEMPORARILY RESTRICTED		\$ (5,525)				
STAFF RECOGNITION FUNDS (Disallowed from Page 30 Line IV8)		\$ (150)				
Total Other Administrative and General	\$ 122,771	\$ (55,308)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Notre Dame Convalescent Homes, Inc.		286-C	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 155,498	155,498						
2. Non-Food Supplies	\$ 24,305	24,305						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 3,702	3,702						
c. Other (Specify) _____	\$ _____							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 183,505	183,505						
2E. Dietary Questionnaire	Total	CCNH / RHNS	(Specify)		(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 checked="" type="radio"/> Yes	<input type="radio"/> No			If yes, specify amt.	1369		
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)						Pg 30 Line IV1		
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Notre Dame Convalescent Homes, Inc.		286-C	9/30/2023				19	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
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 Supplies	\$	20,525	20,525					
3D. Total Laundry Expenditures (3a + b + c)	\$	20,525	20,525					
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
G. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
H. Where is the revenue received reported in the Cost Report?	(Page/Line Item)							
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.					
J. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.					
K. Where is the revenue received reported in the Cost Report?	(Page/Line Item)							

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of		
Notre Dame Convalescent Homes, Inc.		286-C	9/30/2023		20	37		
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4. Housekeeping	Sq Ft. Serviced by Personnel							
a. In-House Care	Amt.	\$ 44,277	44,277					
1. Supplies - Cleaning (Mops, pails, brooms, etc.)								
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Sq Ft. Serviced by Personnel							
	Amt.	\$						
c. Other (Specify)		\$						
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 44,277	44,277					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy		\$						
2. Purchased from Own Pharmacy		\$	59,126	(59,126)				
b. Medicine Cabinet Drugs		\$ 15,408	15,408					
c. Medical and Therapeutic Supplies		\$ 99,161	99,161					
d. Ambulance/Limousine***		\$						
e. Oxygen								
1. For Emergency Use		\$						
2. Other***		\$	9,521	(9,521)				
f. X-rays and Related Radiological Procedures***		\$	15,539	(15,539)				
g. Dental (Not dentists who should be included under salaries or fees)		\$						
h. Laboratory***		\$	16,570	(16,570)				
i. Recreation		\$ 1,595	1,595					
j. Direct Management Services*		\$						
k. Indirect Management Services*		\$						
l. Cable TV		\$ 7,200	13,130	(5,930)				
m. Other (Specify)**** See Attached Schedule		\$						
n. Physical Therapy Expense		\$						
o. Speech Therapy Expense		\$						
5P. Total Resident Care Expenditures (5a - 5o)		\$ 123,364	230,050	(106,686)				

* 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 in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Disallowance Schedule for Cable TV
9/30/2023

	<u>Amount</u>
Total Cable TV Expense	13,130
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200
Partial Year Cost Report (xxx out of 365 Days)	\$ 365
Days in Cost Report Year	<u>365</u>
Partial Year Allowable %	100.00%
Revised Allowable Cost	7,200
Disallowed Cable TV	<u><u>\$ 5,930</u></u>

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

Name of Facility	License No.	Report for Year Ended				Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 15,429	16,663	(1,234)				
b. Heat	\$ 160,548	173,385	(12,837)				
c. Light & Power	\$ 96,038	103,717	(7,679)				
d. Water	\$ 32,816	35,440	(2,624)				
e. Equipment Lease (Provide detail on page 22b)	\$ 10,517	10,517					
f. Other (itemize) See Attached Schedule	\$ 91,431	98,741	(7,310)				
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 406,779	438,463	(31,684)				
7. Depreciation (complete schedule page 23*)							
a. Land Improvements	\$ 1,910	1,910					
b. Building & Building Improvements	\$ 48,532	48,532					
c. Non-Movable Equipment	\$ 5,494	5,494					
d. Movable Equipment	\$ 32,644	32,644					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 88,580	88,580					
8. Amortization (Complete att. Schedule Page 24*)							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$						
d. Other (Specify)	\$						
*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	\$ 33,015	33,015					
b. Real estate taxes paid by lessor	\$						
c. Personal property taxes	\$						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 121,595	121,595					

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
		Standard Resident			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ -		\$ - *
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
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3
 **Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Notre Dame Convalescent Homes, Inc.	Date of Acquisition		Length of Amortization	License No. 286-C	Report for Year Ended 9/30/2023			Page 24	of 37
					Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

Notre Dame Convalescent Homes, Inc.
 Depreciation Schedule
 09/30/23

PROPERTY CATEGORY

Land Improvements

Acquired prior 2011 per 2011 Cost Report

Land Improvements

Acquired in 2022

Cummings Construction Services

Total

Building and Building Improvements

Acquired prior 2011 per 2011 Cost Report

Building and Building Improvements

Acquired in 2011

Business Office Flooring

Roof (ND Wing and MK Section - Allowable)

Replace Skylights

Renovate Beauty Salon

Acquired in 2012

Phil's Main Roofing, LLC

Phil's Main Roofing, LLC

Phil's Main Roofing, LLC

Chiller

Acquired in 2013

L.P. Painting Service, Inc.

Acquired in 2015

Bathroom Showers

Bathroom

Condensate Pump Replacement

8 Floor Repairs

Bathroom Tile

Acquired in 2016

Roofing Project

Front Doorway Project

P. Atcario's Salary (Various Projects)

Less: Restricted Contributions Revenue

Acquired in 2017

Front Doorway Project

Therapy Room Project

Boiler Project

Less: Restricted Contributions Revenue

Acquisition Year	Historical Costs	Cost to Be Depreciated	Method Life	2022 Deprec.	2023 Deprec.	2023 Accum. Deprec.	Net Book Value
Various	94,852	94,852	S/L	-	-	94,852	-
	94,852	94,852				94,852	-
5/26/2022	19,100	19,100	S/L	1,910	1,910	3,820	15,280
	19,100	19,100		1,910	1,910	3,820	15,280
Total	113,952	113,952		1,910	1,910	98,672	15,280
Various	2,334,709	2,334,709	S/L	-	-	2,334,709	-
	2,334,709	2,334,709				2,334,709	-
10/31/2010	1,150	1,150	S/L	-	-	1,150	-
12/31/2010	101,220	101,220	S/L	5,061	5,061	60,732	35,427
3/1/2011	2,600	2,600	S/L	130	130	1,560	910
9/23/2011	9,348	9,348	S/L	467	467	5,606	3,275
	114,318	114,318		5,658	5,658	69,048	39,612
7/6/2012	6,000	6,000	S/L	300	300	3,600	2,400
7/11/2012	175	175	S/L	9	9	98	68
7/13/2012	4,470	4,470	S/L	224	224	2,462	1,785
8/9/2012	13,983	13,983	S/L	559	559	6,151	7,274
	24,628	24,628		1,092	1,092	12,010	11,526
10/15/2012	28,162	28,162	S/L	1,408	1,408	14,080	12,673
	28,162	28,162		1,408	1,408	14,080	12,673
06/05/2015	950	950	S/L	48	48	384	519
06/30/2015	2,850	2,850	S/L	143	143	1,144	1,564
08/26/2015	5,250	5,250	S/L	263	263	2,104	2,884
06/17/2015	2,000	2,000	S/L	100	100	800	1,100
06/30/2015	5,855	5,855	S/L	586	586	4,688	582
	16,905	16,905		1,140	1,140	9,118	6,647
12/1/2015	136,170	136,170	S/L	9,078	9,078	63,546	63,546
8/1/2016	104,792	104,792	S/L	6,986	6,986	48,902	48,904
1/1/2016	15,585	15,585	S/L	-	-	15,584	1
9/30/2016	(60,000)	(60,000)	S/L	(4,000)	(4,000)	(28,000)	(28,000)
	196,547	196,547		12,064	12,064	100,032	84,451
3/4/2017	99,987	99,987	S/L	6,666	6,666	39,996	53,325
4/7/2017	18,470	18,470	S/L	1,231	1,231	7,386	9,853
9/14/2017	63,568	63,568	S/L	3,178	3,178	19,068	41,322
9/30/2017	(40,000)	(40,000)	S/L	(2,667)	(2,667)	(16,002)	(21,331)
	142,025	142,025		8,408	8,408	50,448	83,169

Acquired in 2018												
Fire Doors	3/2/2018	21,752	21,752	20	S/L	1,088	5,440	1,088	6,528	15,224	-	-
Satelite Antenna System	4/3/2018	9,800	9,800	20	S/L	490	2,450	490	2,940	6,860	-	-
Courtyard Paving	6/20/2018	16,425	16,425	10	S/L	1,643	8,215	1,643	9,858	6,567	-	-
Camera System	7/12/2018	6,044	6,044	15	S/L	403	2,015	403	2,418	3,626	-	-
Hallway Flooring	9/11/2018	12,915	12,915	20	S/L	646	3,230	646	3,876	9,039	-	-
		66,936	66,936			4,270	21,350	4,270	25,620	41,316	-	-
Acquired in 2021												
Oil Tank Removal/Installation	6/3/2021	36,893	36,893	30	S/L	1,230	1,845	1,230	3,075	33,818	-	-
		36,893	36,893			1,230	1,845	1,230	3,075	33,818	-	-
Acquired in 2023												
Window Replacement	2/28/2023	161,054	161,054	30	S/L	-	-	5,368	5,368	155,686	-	-
HVAC and Plumbing Reno	3/31/2023	236,800	236,800	30	S/L	-	-	7,893	7,893	228,907	-	-
		397,854	397,854			-	-	13,262	13,262	384,593	-	-
Total		3,358,977	3,358,977			35,270	2,612,640	48,532	2,661,172	697,805		
Non-Moveable Equipment												
Acquired prior 2011 per 2011 Cost Report												
Non-Moveable Equipment	Various	349,132	349,132	Var	S/L	-	349,132	-	349,132	-	-	-
		349,132	349,132			-	349,132	-	349,132	-	-	-
Acquired in 2011												
32E Boek Hot Water Heater (Maintenance Equip.)	10/31/2010	3,309	3,309	10	S/L	-	3,309	-	3,309	0	-	-
Automatic Grease Trap (Kitchen Equipment)	8/1/2011	18,600	18,600	10	S/L	-	18,600	-	18,600	-	-	-
		21,909	21,909			-	21,909	-	21,909	0	-	-
Acquired in 2012												
Devine Bros., Inc. - Mechanical Contractors	11/1/2011	16,562	16,562	20	S/L	828	9,108	828	9,936	6,626	-	-
Devine Bros., Inc. - Mechanical Contractors	12/14/2011	16,562	16,562	20	S/L	828	9,108	828	9,936	6,626	-	-
		33,124	33,124			1,656	18,217	1,656	19,873	13,252	-	-
Acquired in 2013												
Upholstery and furnishings	6/6/2013	10,767	10,767	20	S/L	538	5,381	538	5,919	4,848	-	-
Decorative Living of Westport	6/11/2013	2,598	2,598	20	S/L	130	1,300	130	1,430	1,168	-	-
Window Treatments Unlimited	6/14/2013	594	594	20	S/L	30	299	30	329	265	-	-
Robert Allen Group	8/7/2013	5,411	5,411	20	S/L	271	2,709	271	2,980	2,431	-	-
		19,370	19,370			969	9,689	969	10,658	8,713	-	-
Acquired in 2014												
Upholstery and furnishings	10/15/2013	10,338	10,338	10	S/L	1,034	9,306	1,034	10,338	0	-	-
		10,338	10,338			1,034	9,306	1,034	10,338	0	-	-
Acquired in 2023												
Washing Machine	4/30/2023	18,367	18,367	10	S/L	-	-	1,837	1,837	16,530	-	-
		18,367	18,367			-	-	1,837	1,837	16,530	-	-
Total		452,240	452,240			3,659	408,252	5,494	413,745	38,495		
Motor Vehicles - Moveable Equipment												
Acquired prior 2011 per 2011 Cost Report												
1997 Ford Truck	8/1/2002	9,538	9,538	8	S/L	-	9,538	-	9,538	-	-	-
1999 Toyota Foreunner	1/1/2004	17,025	17,025	5	S/L	-	17,025	-	17,025	-	-	-
2005 Chrysler Van	12/1/2008	6,500	6,500	5	S/L	-	6,500	-	6,500	-	-	-
		33,063	33,063			-	33,063	-	33,063	-	-	-
Acquired in 2016												

2/1/2016	23,710	23,710	5	S/L	-	23,710	-	23,710	0
	23,710	23,710			-	23,710		23,710	0
2/19/2020	75,500	75,500	5	S/L	15,100	45,300	15,100	60,400	15,100
	75,500	75,500			15,100	45,300	15,100	60,400	15,100
Total	132,273	132,273			15,100	102,073	15,100	117,173	15,101

Movable Equipment

Acquired Prior 2011 Per 2011 Cost Report

Various	655,485	655,485	Var.	S/L	-	655,485	-	655,485	-
	655,485	655,485			-	655,485		655,485	-
Acquired in 2011									
ADS Time Clock System	4,185	4,185	5	S/L	-	4,185	-	4,185	-
Computer Equipment (Softchoice)	5,813	5,813	5	S/L	-	5,813	-	5,813	-
Computer, Monitor, and Printer	2,257	2,257	5	S/L	-	2,257	-	2,257	-
Alliance Patient Stand-Assist Lift	3,061	3,061	10	S/L	-	3,061	-	3,061	-
61 Cherry Overbed Tables	12,410	12,410	10	S/L	-	12,410	-	12,410	-
25 Flat Screen TVs	4,462	4,462	10	S/L	-	4,461	-	4,461	-
PointClickCare Software	17,375	17,375	5	S/L	-	17,375	-	17,375	-
Nursing Station Kiosks & Install	12,171	12,171	5	S/L	-	12,171	-	12,171	-
	61,734	61,734			-	61,732	-	61,732	-
Acquired in 2012									
Kiosk Bundle	165	165	5	S/L	-	165	-	165	-
Mobility Cart	2,440	2,440	5	S/L	-	2,440	-	2,440	-
Mobility Cart	287	287	5	S/L	-	287	-	287	-
Touch Screen Tablet PC	2,555	2,555	5	S/L	-	2,555	-	2,555	-
Beds	2,826	2,826	10	S/L	-	2,828	(2)	2,826	(0)
Beds	3,276	3,276	10	S/L	-	3,278	(2)	3,276	(0)
Telephone Equipment	17,833	17,833	7	S/L	-	17,833	-	17,833	-
Antenna Mobile	464	464	7	S/L	-	464	-	464	-
Flatscreen TV	1,890	1,890	10	S/L	-	1,890	-	1,890	(0)
Laptop	1,003	1,003	5	S/L	-	1,003	-	1,003	-
LCD Monitor	366	366	5	S/L	-	366	-	366	-
	33,105	33,105			-	33,109	(4)	33,105	(0)
Acquired in 2013									
Lenovo Monitor	2,166	2,166	5	S/L	-	2,166	-	2,166	-
	2,166	2,166			-	2,166	-	2,166	-
Acquired in 2014									
Radiant Heat Plate Dispenser	1,500	1,500	7	S/L	-	1,500	-	1,500	0
Cambrio 2-compartment Meal Delivery Cart	6,881	6,881	10	S/L	688	6,192	688	6,880	1
17" CarePoint Kiosk Bundle Computer	1,664	1,664	7	S/L	-	1,665	-	1,665	(0)
Electric beds (5)	7,500	7,500	10	S/L	750	6,750	750	7,500	-
	17,545	17,545			1,438	16,107	1,438	17,545	1
Acquired in 2015									
Economy Beverage Service Cart w/ locking doors	2,931	2,931	10	S/L	293	2,344	293	2,637	294
Careworx - Computer kiosk for nursing	8,071	8,071	5	S/L	-	8,072	-	8,072	0
Fiberglass Dining Table (11) Spectables, Inc.	9,077	9,077	10	S/L	908	7,264	908	8,172	905
	20,080	20,080			1,201	17,680	1,201	18,881	1,200
Acquired in 2016									
Elliptical	3,100	3,100	4	S/L	-	3,100	-	3,100	-
Carepoint Kiosk	3,070	3,070	3	S/L	-	3,070	-	3,070	0
Industrial Blender	1,279	1,279	10	S/L	128	896	128	1,024	255
Hospital Beds	3,658	3,658	10	S/L	366	2,562	366	2,928	730

Hospital Beds	10	S/L	314	2,198	314	2,512	626
Walkie - Talkies	8	S/L	473	3,311	469	3,780	-
Hospital Beds	10	S/L	1,154	8,078	1,154	9,232	2,311
Snow Plow	5	S/L	-	4,740	-	4,740	(0)
Dryers	10	S/L	1,795	12,565	1,795	14,360	3,594
Water Dispenser	8	S/L	632	4,424	631	5,055	-
			4,862	44,944	4,857	49,801	7,516

Acquired in 2017

Hospital Beds	10	S/L	183	1,098	183	1,281	548
Hospital Beds	10	S/L	293	1,758	293	2,051	875
Hospital Beds	10	S/L	542	3,252	542	3,794	1,629
HK Laundry Equipment	10	S/L	1,159	6,954	1,159	8,113	3,474
			2,177	13,062	2,177	15,239	6,526

Acquired in 2018

Sure Temp Thermometer	5	S/L	440	2,208	-	2,208	-
Sure Temp Thermometer	5	S/L	440	2,208	-	2,208	-
Hospital bed	10	S/L	160	800	160	960	641
Hospital Beds	10	S/L	377	1,885	377	2,262	1,504
John Deere Lawn Mower	5	S/L	431	2,147	-	2,147	-
			1,848	9,248	537	9,785	2,145

Acquired in 2020

AeroClave Room Decontamination System	10	S/L	1,400	4,200	1,400	5,600	8,399
3 Portable Applicators, Hand Sprayers	5	S/L	749	2,248	749	2,998	749
3 Remote Head Tripod	5	S/L	65	196	65	262	65
Vial Oxid. Disinfectant Solution 3 Cases	10	S/L	48	144	48	192	288
Freight Outbound	5	S/L	56	168	56	224	56
Aeroclave data logging software	3	S/L	283	850	-	850	-
Electrotherapy System	7	S/L	542	1,626	542	2,169	1,626
CardioTech GT-4500 Hand-held Bladder Scanner	7	S/L	528	1,584	528	2,111	1,584
			3,672	11,016	3,389	14,405	12,768

Acquired in 2021

Power Lift	5	S/L	959	1,119	959	2,078	2,717
Body Scanner	5	S/L	1,078	1,258	1,078	2,336	3,054
			2,037	2,377	2,037	4,414	5,772

Acquired in 2022

Wheelchair Washer	10	S/L	1,600	1,600	1,600	3,200	12,795
Blood Pressure Monitor	10	S/L	313	313	313	626	2,499
			1,913	1,913	1,913	3,826	15,294

Total			19,148	868,840	17,544	886,384	51,221
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Cost Report Totals

			75,087	4,088,567	88,580	4,177,146	817,900
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T/B			166,312	4,048,839	166,312	4,048,839	1,123,596
Variance			(91,225)	39,728	(71,732)	128,307	(305,696)

(b)

(c)

Reconciliation	
Variance Prior to FY2016	76,089
Variance from FY2016	1,280
Variance from FY2017	21
Add Back: Restricted Contributions Revenue FY2016	60,000
Add Back: Restricted Contributions Revenue FY2017	40,000
Rounding	(1)
Reconciliation Total	177,389 {a}

Tickmarks

{a} - carry forward amount from prior year depreciation schedule. In FY2016, there was an additional variance of \$1,280 and restricted capital improvement revenue of \$100,000 added to the initial \$76,089, \$21 variance in FY2017, which ultimately totals to the \$137,389

305,696
77,732

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 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased	1952-Convent			
2. Date Structure Completed	1967, 1972			
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure	05/20/05			
5. Total Licensed Bed Capacity	60			
6. Square Footage	32,319			
7. Acquisition Cost				
a. Land	1966-\$15,000			
b. Building	1966- \$286,852			
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Notre Dame Convalescent Homes, Inc.		286-C	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Notre Dame Convalescent Homes,		286-C	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment			\$						
A. Item		Rate	Amount						
Lender									
Address of Lender									
2. Other (Specify)			\$						
A. Item		Rate	Amount						
Lender									
Address of Lender									
B. Item		Rate	Amount						
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify)			\$						
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$						
14. Insurance									
a. Insurance on Property (buildings only)			\$ 19,333	20,879	(1,546)				
b. Insurance on Automobiles			\$ 18,836	18,836					
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$ 101,338	101,338					
Cyber/ General Liability/ Fidelity/ Directors and Owne									
14d. Total Insurance Expenditures (14a + b + c)			\$ 139,507	141,053	(1,546)				
15. Total All Expenditures (A-13 thru C-14)			\$ 7,105,357	7,590,364	(485,007)				

Notre Dame Convalescent Homes, Inc.
 Schedule of Disallowance- Priests and Nuns
 September 30, 2023

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

Property & Overhead Cost Disallowance

	<u>Cost Reported</u>	<u>Convent</u>	<u>Priest</u>
A&G Expense Items:			
Repairs & Maintenance	16,663		
Heat	173,385		
Light & Power	103,717		
Water	35,440		
Other Maintenance:			
Plant Oper./Maint. Purchase	93,741		
Plant Oper./Maint-Grounds	5,000		
Total	<u>427,946</u>		
Allocation % from above		<u>19%</u>	<u>3%</u>
Allocation Cost		83,000	12,051
Factor*		<u>0.33333</u>	<u>0.33333</u>
Unallowable Amount		27,667	4,017
Amount to Disallow - Page 22 , Line Var		<u>27,667</u>	<u>4,017</u>

Allocation of Disallowance

Repairs & Maintenance	1,234	Pg 22 Line 6a
Heat	12,837	Pg 22 Line 6b
Light & Power	7,679	Pg 22 Line 6c
Water	2,624	Pg 22 Line 6d
Other Maintenance:		
Plant Oper./Maint. Purchase	6,940	Pg 22 Line 6f
Plant Oper./Maint-Grounds	370	Pg 22 Line 6f

Insurance Disallowance

Property Insurance	<u>20,879</u>		
Allocation % from above		<u>19%</u>	<u>3%</u>
Allocation Cost		4,049	588
Factor*		<u>0.33333</u>	<u>0.33333</u>
Unallowable Amount (Page 27)		<u>1,350</u>	<u>196</u>

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

Total amount allocated on Page 22/ Page 27

33,229

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 5,893,949	5,893,949			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,917,002)	(1,917,002)			
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 874,156	874,156			
b. Medicare Room and Board Contractual Allowance **	\$ (16,153)	(16,153)			
4. a. Private-Pay Residents and Other	\$ 1,352,680	1,352,680			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 59,241	59,241			
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$ 923	923			
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	\$ 212,528	212,528			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$ 3,869	3,869			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 41,277	41,277			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ 186	186			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 223,844	223,844			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$ 2,866	2,866			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ 14,663	14,663			
b. Other (Specify) - Non-Medicare	\$ 994	994			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 6,748,021	6,748,021			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$ 1,369	1,369			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 72	72			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 1,211,935	1,211,935			
V. Total Other Revenue (1 thru 8)	\$ 1,213,376	1,213,376			
VI. Total All Revenue (III +V)	\$ 7,961,397	7,961,397			

* 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)	(Specify)
		0		
30 II6a	X-RAY MEDICARE A	\$ 9,220		
30 II6a	LAB MEDICARE a	\$ 5,443		
Total Other Resident Revenue - Medicare		\$ 14,663	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 IIb	X-RAY MEDICAID	\$ 305		
30 IIb	LAB MEDICAID	\$ 689		
Total Other Resident Revenue		\$ 994	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV5	REV.SPEC.SERV - INTEREST		\$ 72		
Total Interest Income			\$ 72	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 IV8	REV.SPEC.SERV. - STOCK DIVIDE	\$ 82,563		
30 IV8	PRIOR PERIOD INCOME (Do not disallow no related expense)	\$ 11,403		
30 IV8	REV.SPEC.SERV.-UNRESTR.CONTRI	\$ 243,021		
30 IV8	STAFF RECOGNITION FUND	\$ 150		
30 IV8	REV.SPEC.- CAPITAL IMPROVEMENT	\$ 62,000		
30 IV8	CONTR-TEMPORARILY RESTRICTED	\$ 5,525		
30 IV8	ERC TAX CREDIT	\$ 807,273		
Total Other Revenue		\$ 1,211,935	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	248,636
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,085,889
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(18)
4. Inventories			\$	38,298
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	(15,819)
8. Other Current Assets (<i>itemize</i>)			\$	653,761

See Schedule	653,761			
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,010,747
B. Fixed Assets				
1. Land			\$	36,800
2. Land Improvements	*Historical Cost	113,952	\$	15,280
	Accum. Depreciation	98,672	Net	
3. Buildings	*Historical Cost	3,358,977	\$	697,805
	Accum. Depreciation	2,661,172	Net	
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation		Net	
5. Non-Movable Equipment	*Historical Cost	452,240	\$	38,493
	Accum. Depreciation	413,747	Net	
6. Movable Equipment	*Historical Cost	937,604	\$	51,220
	Accum. Depreciation	886,384	Net	
7. Motor Vehicles	*Historical Cost	132,273	\$	15,100
	Accum. Depreciation	117,173	Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	305,698
F/S vs C/R NBV		305,696		
See Schedule		2		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,160,396

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
31	A8	Grants Receivable ERTC	\$ 807,183
31	A8	Medicaid Settlement	\$ (153,422)
Total Other Current Assets (Itemize)			\$ 653,761

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

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ 2
Total Other Other Fixed Assets (Itemize)			\$ 2

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	CLIENT FUND LIABILITY	\$ 12,722
33	A12	SUNSHINE CLUB	\$ 4,520
33	A12	WAGE GARNISHMENTS	\$ 183
33	A12	401-B LOAN REPAYMENT	\$ -3,001
33	A12	EMPLOYEE TAX SHELTER PLAN	\$ (4,295)
33	A12	PAYROLL SAVINGS (DEDUCTION)	\$ 57,168
33	A12	ROTH - PPI/AMERIPRISE	\$ 4,432
33	A12	RESIDENT REFUNDS	\$ 32,188
33	A12	DUE TO OTHERS	\$ 30,473
Total Other Current Liabilities (Itemize)			\$ 142,392

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

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	3,171,143
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	1,748,694
Investment Account				1,748,694
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)			\$	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,748,694
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	4,919,837

* 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 9/30/2023	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	665,888
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
_____		_____	_____	_____	
_____		_____	_____	_____	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	23,321
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	(3,433)
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	142,392

See Schedule					142,392
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	828,168

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Notre Dame Convalescent Homes, Inc.		License No. 286-C	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				828,168	
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)				\$ 828,168	

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	9/30/2023	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			\$	3,798,368
6. Gain or Loss for Period			\$	293,301
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	4,091,669
C. Total Reserves and Net Worth			\$	4,091,669
D. Total Liabilities, Reserves, and Net Worth			\$	4,919,837

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Notre Dame Convalescent Homes, Inc.	286-C	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	2,934,299
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	7,961,397
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	7,668,096
D. Net Income or Deficit			\$	293,301
E. Balance			\$	3,227,600
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27 \$7,590,364				
F/S vs C/R Depr. \$77,732				
Expenses Per F/S \$7,668,096				
2. Other (<i>itemize</i>)				
Retained Earnings Adjustment				603,248
Prior Period Adjustments				260,821
F-3. Total Additions			\$	864,069
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	4,091,669
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Notre Dame Convalescent Homes, Inc.	License No. 286-C	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Matthew S. Bavalack				
Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Delores Tirpak			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, 2023, 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
February 5, 2024

Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

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

Facility Name Notre Dame Convalescent Homes, Inc.

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

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

4. Do equipment leases listed on Page 22b 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 15b 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 2018 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 (ensure that the Movable Equipment Category is select for all 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 the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: _____

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **Notre Dame Convalescent Homes, Inc.**
 Engagement: **Medicaid - Notre Dame Convalescent Homes, Inc. 2023**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
11005	CASH IN BANK/OPERATING/FFLD C	81,633.00			81,633.00	(307,033.00)
11006	CASH ON HAND-PETTY CASH	480.00			480.00	480.00
11007	FFLD COUNTY MONEY MARKET	89,813.00			89,813.00	29,961.00
11009	INVESTMENT ACCOUNT	1,748,694.00			1,748,694.00	1,679,579.00
11015	BENEFICIAL INT. RATCHFORD TRUS	0.00			0.00	128,364.00
11019	CASH IN BANK-COVID-19	(2,275.00)			(2,275.00)	(2,275.00)
11041	CLIENT FUND LIABILITY	(12,722.00)			(12,722.00)	(11,330.00)
11042	FAIRFIELD COUNTY SAVINGS/R. F.	12,722.00			12,722.00	11,330.00
11043	CASH IN BANK-PRIME PAY ACCOUNT	4,210.00			4,210.00	2,176.00
11045	SUNSHINE CLUB	(4,520.00)			(4,520.00)	(2,912.00)
11046	CASH ON HAND-RESIDENT PETTY C	190.00			190.00	190.00
11047	BANK OF AMERICA CASH	5,366.00			5,366.00	3,411.00
11048	PROVIDER TAX-CASH	50,100.00			50,100.00	0.00
11050	PAYROLL CASH ACCOUNT	6,396.00			6,396.00	4,829.00
11060	CASH CLEARING ACCT.	1.00			1.00	0.00
11102	A/R PATIENT LIABILITY	300.00			300.00	0.00
11201	ACCOUNTS RECEIVABLE	856,003.00			856,003.00	1,052,586.00
11210	A/R PATIENT LIABILITY	2,641.00			2,641.00	2,641.00
11211	ACCOUNTS RECEIVABLE-EMPLOYEES	(18.00)			(18.00)	(18.00)
11221	MEDICARE RECEIVABLE	227,365.00			227,365.00	132,001.00
11255	ALLOWANCE FOR DOUBTFUL ACCTS.	(80,000.00)			(80,000.00)	(95,600.00)
11256	Bad Debt Allowance	(44.00)			(44.00)	(8.00)
11257	Sequestration-Ins.	0.00			0.00	2,736.00
11260	MEDICAID ADVANCES COVID	0.00			0.00	(55,000.00)
11270	GRANTS RECIEVABLE ERTC	807,183.00			807,183.00	0.00
11300	INVENTORY	38,298.00			38,298.00	36,899.00
11441	MEDICARE SETTLEMENT	(15,819.00)			(15,819.00)	(44,558.00)
11442	MEDICAID SETTLEMENT	(153,422.00)			(153,422.00)	51,328.00
11606	A/R-MANAGED CARE	79,624.00			79,624.00	(66,569.00)
14500	LAND	36,800.00			36,800.00	36,800.00
14510	LAND/SITE IMPROVEMENTS	113,952.00			113,952.00	113,952.00
14520	COMPUTER SYSTEMS	115,458.00			115,458.00	115,458.00
14530	BUILDINGS & BLDG. IMPROVEMENTS	3,157,467.00			3,157,467.00	2,759,613.00
14531	SPRINKLER SYSTEM	387,547.00			387,547.00	387,547.00
14545	DESTINCT PART FURNISHINGS	17,567.00			17,567.00	17,567.00
14550	HOSPITAL EQUIPMENT	319,900.00			319,900.00	319,900.00
14555	MAINTENANCE EQUIPMENT	164,865.00			164,865.00	146,498.00
14560	KITCHEN EQUIPMENT	145,077.00			145,077.00	145,077.00
14565	REHAB/THERAPY EQUIPMENT	305,628.00			305,628.00	305,628.00
14570	MOTOR VEHICLES	131,301.00			131,301.00	131,301.00
14575	COMMON AREA FURNISHINGS	57,567.00			57,567.00	57,567.00
14580	CONVENT FURNISHINGS	32,739.00			32,739.00	32,739.00
14585	PATIENT ROOM FURNISHINGS	112,794.00			112,794.00	112,794.00
14590	OFFICE EQUIP. & FURNISHINGS	110,573.00			110,573.00	110,573.00
14610	ACCUM.DEPREC.-SITE IMPROVEMENT	(97,398.00)			(97,398.00)	(95,488.00)
14620	ACCUM. DEPREC. - COMPUTER SYS	(117,474.00)			(117,474.00)	(116,823.00)
14630	ACCUM.DEPREC.-BUILDINGS	(2,286,428.00)			(2,286,428.00)	(2,209,664.00)
14631	ACCU. DEPREC.- SPRINKLER SYST	(278,846.00)			(278,846.00)	(263,344.00)
14645	ACCUM.DEPREC.-DP FURNISHINGS	(15,105.00)			(15,105.00)	(13,612.00)
14650	ACCUM.DEPREC.-HOSPITAL EQUIP.	(284,762.00)			(284,762.00)	(276,087.00)
14655	ACCUM. DEPREC. MAINT EQUIP.	(114,881.00)			(114,881.00)	(107,433.00)
14660	ACCUM.DEPREC.-KITCHEN EQUIP.	(143,732.00)			(143,732.00)	(141,755.00)
14665	ACCUM.DEPREC/REHAB/THERAPY EQ	(293,993.00)			(293,993.00)	(282,855.00)
14670	ACCUM.DEPREC.-MOTOR VEHICLES	(108,360.00)			(108,360.00)	(93,260.00)
14675	ACCUM. DEPREC.COMMON AREA FUR	(48,209.00)			(48,209.00)	(47,241.00)
14680	ACCUM.DEPREC-CONVENT FURN.	(32,709.00)			(32,709.00)	(32,663.00)
14685	ACCUM.DEPREC.-PATIENT RM FURN.	(116,180.00)			(116,180.00)	(114,395.00)
14690	ACCUM.DEPREC.-OFFICE FURN/EQU	(110,762.00)			(110,762.00)	(110,762.00)
21700	ACCOUNTS PAYABLE - VENDOR	(665,888.00)			(665,888.00)	(283,381.00)
21710	WAGE GARNISHMENTS	(183.00)			(183.00)	(183.00)
21711	403-B LOAN REPAYMENT	(5,001.00)			(5,001.00)	(5,080.00)
21712	EMPLOYEE TAX SHELTER PLAN	4,295.00			4,295.00	7,626.00
21713	ACCRUED PAYROLL	(23,321.00)			(23,321.00)	(16,614.00)
21714	PAYROLL SAVINGS (DEDUCTION)	(57,168.00)			(57,168.00)	(113,939.00)
21715	ROTH - PPI/AMERIPRISE	(4,432.00)			(4,432.00)	(4,851.00)
21723	CT DISABILITY PFL	0.00			0.00	352.00
21725	WITHHOLDING TAX PAYABLE	5,154.00			5,154.00	(352.00)
21726	ACCRUED PAYROLL TAXES	(1,721.00)			(1,721.00)	(1,268.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
21800	RESIDENT REFUNDS	(32,188.00)			(32,188.00)	(15,755.00)
22000	Due to Others	(30,473.00)			(30,473.00)	(72,096.00)
29900	Retained Earnings/NET WORTH	(3,798,368.00)			(3,798,368.00)	(4,401,616.00)
33000	GROSS CHARGES - PRIVATE	(381,920.00)			(381,920.00)	(94,030.00)
33010	GROSS CHARGES - SEMI PRIVATE	(711,450.00)			(711,450.00)	(902,770.00)
33020	GROSS CHARGES - TITLE 19	(5,265,437.00)			(5,265,437.00)	(3,563,182.00)
33021	GROSS CHARGES - MEDICARE T-18	(830,360.00)			(830,360.00)	(680,270.00)
33022	HOSPICE - ROOM & BROAD	(477,291.00)			(477,291.00)	(536,374.00)
33025	ROOM & BOARD-MANAGED CARE	(259,310.00)			(259,310.00)	(122,770.00)
33030	GROSS CHARGES PRIVATE PT	(3,102.00)			(3,102.00)	0.00
33031	GROSS CHGS. PRIVATE OT	(2,866.00)			(2,866.00)	0.00
33032	GROSS CHGS. PRIVATE ST	(186.00)			(186.00)	0.00
33033	DRUG REV PP	(51.00)			(51.00)	(287.00)
33040	GROSS CHARGES - PT MEDICARE	(212,528.00)			(212,528.00)	(206,076.00)
33041	GROSS CHARGES - OT MEDICARE	(223,100.00)			(223,100.00)	(231,531.00)
33042	GROSS CHARGES - ST MEDICARE	(41,277.00)			(41,277.00)	(66,507.00)
33043	DRUG REV - MEDICARE	(59,190.00)			(59,190.00)	(38,485.00)
33044	X-RAY MEDICARE A	(9,220.00)			(9,220.00)	(11,608.00)
33046	LAB MEDICARE a	(5,443.00)			(5,443.00)	(3,159.00)
33050	PT MEDICAID	(767.00)			(767.00)	0.00
33051	OT THERAPY MEDICARE A	(744.00)			(744.00)	0.00
33053	DRUG REV MEDICAID	(923.00)			(923.00)	0.00
33054	X-RAY MEDICAID	(305.00)			(305.00)	0.00
33056	LAB MEDICAID	(689.00)			(689.00)	0.00
45046	OTHER INCOME - REFUNDS	30,574.00			30,574.00	15,755.00
45050	MEDICAID MONTHLY ADJUSTMENTS	1,917,002.00			1,917,002.00	1,105,735.00
45051	MEDICARE MONTHLY ADJUSTMENTS	(43,796.00)			(43,796.00)	(20,134.00)
45055	MANAGED CARE/MEDICAID ADJ.	(151,221.00)			(151,221.00)	(73,183.00)
45056-MARCUM	Sequestration	16,153.00			16,153.00	0.00
57200	REV.SPEC.SERV. - INTEREST	(72.00)			(72.00)	(74.00)
57300	REV.SPEC.SERV. - STOCK DIVIDE	(82,563.00)			(82,563.00)	(72,987.00)
57400	REV.SPEC.SERV.-GAIN&LOSS ON MS	0.00			0.00	26,892.00
57410	UNREALIZED GAIN/LOSS	13,448.00			13,448.00	354,734.00
57500	REV.SPEC.SERV. - OTHER	(818,676.00)		818,676.00	0.00	0.00
			RJE - 6	818,676.00		
57700	REV.MEDICAID VENDOR PAYMENT	0.00			0.00	40,786.00
58000	REV.SPEC.SERV.-UNRESTR.CONTRI	(243,021.00)			(243,021.00)	(494,564.00)
58200	STAFF RECOGNITION FUND	(150.00)			(150.00)	(920.00)
58205	REV.SPEC.SALE OF MEALS TO STAF	(1,369.00)			(1,369.00)	(2,335.00)
58500	REV.SPEC.SERV.RESTRICTED CONT	0.00			0.00	(4,207.00)
58600	REV.SPEC.- CAPITAL IMPROVEMENT	(62,000.00)			(62,000.00)	0.00
58700	CONTR-TEMPORARILY RESTRICTED	(5,525.00)			(5,525.00)	0.00
60001	NURSING - DIR. OF NURSING	116,204.00			116,204.00	84,705.00
60003	STAFF DEVELOPMENT NURSE	77,243.00			77,243.00	64,780.00
60004	INFECTION CONTROL NURSE	91,700.00			91,700.00	85,565.00
60101	NURSING - R.N. SALARIES	271,002.00			271,002.00	268,648.00
60102	NURSING - L.P.N.	491,341.00			491,341.00	491,077.00
60103	NURSING - AIDES	716,450.00			716,450.00	759,902.00
60104	NURSING - MDS R.N.	51,020.00			51,020.00	39,527.00
60105	NURSING - POOL L.P.N.	205,668.00			205,668.00	109,171.00
60106	NURSING - POOL R.N.	295,938.00			295,938.00	234,368.00
60111	NURSING-POOL C.N.A.	740,003.00			740,003.00	350,193.00
60120	NURSING - CONTINUED EDUCATION	51.00		2,700.00	2,751.00	38.00
			RJE - 5	2,700.00		
60130	NURSING - SUPPLIES - NON DRUGS	99,161.00			99,161.00	105,002.00
60133	NURSING - CONSULT./MEDREC/INF	6,675.00		(6,675.00)	0.00	0.00
			RJE - 3	(6,675.00)		
60135	NURSING - DRUG SUPPLIES	15,408.00			15,408.00	23,530.00
73801	RECREATION - SALARIES	55,333.00			55,333.00	48,968.00
73810	RECREATON AIDS	52,201.00			52,201.00	52,493.00
73880	RECREATION-MISC.SUP.&ENTERTAI	1,595.00			1,595.00	2,525.00
74101	SOC. WORKER SALARY	123,732.00			123,732.00	118,023.00
74112	RESIDENTS DENTAL/POD-OTHER SR	9,292.00			9,292.00	774.00
74125	CABLEVISION-OTHER SERVICES	13,130.00			13,130.00	11,247.00
74135	DRUGS-OTHER SERV.	0.00			0.00	(24.00)
74137	DRUGS MEDICARE-OTHER SERV.	59,126.00			59,126.00	39,126.00
74140	OTHER SERV. - OXYGEN	9,521.00			9,521.00	7,318.00
74144	OTHER SER.-PHYSICAL THERAPY	33,171.00			33,171.00	65,155.00
74147	OTHER SERV.-PT CONS. MEDICARE	38,204.00			38,204.00	53,288.00
74148	OTHER SERV.-OCCUPATIONAL THER.	194,209.00			194,209.00	89,723.00
74149	OTHER SERV. - OT CONS. MEDICA	52,393.00			52,393.00	66,986.00
74152	OTHER SER.-SPEECH THER.MEDICA	16,222.00			16,222.00	32,488.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
74153	OTHER SERV.-THERAPY SUPPLIES	0.00			0.00	146.00
74155	OTHER SERV. - MEDICAL DIRECTOR	70,125.00			70,125.00	66,625.00
74156	OTHER SER.AMBULANCE&DIAL A RI	0.00			0.00	1,367.00
74157	OTHER SERV. - LAB. MEDICARE	16,570.00			16,570.00	17,360.00
74158	OTHER SERV. - X-RAY MEDICARE	15,539.00			15,539.00	17,137.00
75513	MEDICAL RECORDS - IN HOUSE	57,343.00			57,343.00	52,823.00
80101	DIETARY - SALARIES OTHERS	213,351.00			213,351.00	197,141.00
80102	DIETARY - SALARIES COOKS	133,820.00			133,820.00	124,956.00
80110	DIETARY - FOOD SERVICE MANAGER	61,727.00			61,727.00	59,696.00
80115	DIETARY - DIETICIAN CONSULTANT	30,131.00			30,131.00	16,444.00
80130	DIETARY - SUPPLIES	24,305.00			24,305.00	7,011.00
80131	DIETARY - RAW FOOD	155,498.00			155,498.00	149,374.00
80141	DIETARY - PURCHASED SERVICE	3,702.00			3,702.00	3,679.00
82029	HOUSEKEEPING-SALARIES	193,269.00			193,269.00	190,094.00
82030	HOUSEKEEPING - SUPPLIES	44,277.00			44,277.00	35,026.00
83001	ENVIROMENTAL ASSISTANCES	57,931.00			57,931.00	55,739.00
83010	ENVIROMENTAL SUPERVISOR	72,965.00			72,965.00	69,150.00
83030	PLANT OPER/MAINT. - SUPPLIES	16,663.00			16,663.00	12,719.00
83060	PLANT OPER/MAINT. - PURCH. SE	93,741.00			93,741.00	80,687.00
83061	PLANT OPER./MAINT. - FUEL	164,425.00			164,425.00	139,799.00
83062	PLANT OPER./MAINT. ELECTRICITY	103,717.00			103,717.00	78,096.00
83063	PLANT OPER./MAINT. - WATER	35,440.00			35,440.00	28,635.00
83065	PLANT OPER./MAINT-GROUNDS	5,000.00			5,000.00	13,885.00
83140	PLANT OPER./MAINT. - GAS	8,960.00			8,960.00	13,983.00
86029	LAUNDRY-SALARIES	79,798.00			79,798.00	67,817.00
86030	LAUNDRY & LINEN - SUPPLIES	20,525.00			20,525.00	22,172.00
90001	ADMIN. - SALARY	110,000.00			110,000.00	133,429.00
90008	ADMIN - VISION INSURANCE	(3,737.00)			(3,737.00)	0.00
90010	ADMIN. - MEDICAL INSURANCE	170,691.00			170,691.00	339,595.00
90011	ADMIN. - DENTAL INSURANCE	9,459.00			9,459.00	6,853.00
90012	ADMIN. - LIFE INSURANCE	8,699.00			8,699.00	0.00
90014	ADMIN. - PAYROLL TAXES	245,765.00			245,765.00	234,407.00
90015	ADMIN. - UNEMPLOYMENT COMP.	15,464.00			15,464.00	10,295.00
90018	ADMIN. - (Q) AFLAC	578.00			578.00	1,179.00
90020	ADMIN. - WHOLE LIFE INS. (OPT	0.00			0.00	7,227.00
90024	ADMIN.-STD-SHORT TERM DISABIL	0.00			0.00	6,021.00
90025	ADMIN.-DISABILITY (LTD)	(11,142.00)			(11,142.00)	3,126.00
90028	PRIMEFLEX FEES - PARTICIPANTS	10,852.00			10,852.00	83,461.00
90030	ADMIN. - SUBSCRIPTIONS & BOOKS	3,691.00		2,665.00	6,356.00	6,385.00
			RJE - 5	2,665.00		
90035	ADMIN.-BANK SERVICE CHARGE	6,274.00			6,274.00	4,579.00
90040	ADMIN-ADMINISTRATIVE FEES	3,299.00			3,299.00	4,016.00
90065	ADMIN. - BAD DEBT EXPENSE	21,909.00			21,909.00	99,617.00
90070	ADMIN. - AUTO & MAINT. EXPEN	2,158.00			2,158.00	3,180.00
90074	ADMIN. - PRE EMPLOYMENT SCREE	4,695.00			4,695.00	2,260.00
90082	ADMIN - PROPERTY TAX	33,015.00			33,015.00	33,407.00
90083	ADMIN. - PUBLIC RELATIONS - A	7,514.00			7,514.00	10,626.00
90084	ADMIN. - LICENSES & DUES	10,363.00		(6,570.00)	3,793.00	12,059.00
			RJE - 5	(6,570.00)		
90085	ADMIN - PROVIDER TAX	363,037.00			363,037.00	282,529.00
90086	ADMIN.-INSUR.(PRO.CAS.LIAB.)	141,053.00		(141,053.00)	0.00	0.00
			RJE - 2	(141,053.00)		
90087	ADMIN.-INS. (WORKMANS COMP)	64,334.00			64,334.00	57,031.00
90088	ADMIN. - INS.D & O	0.00		14,225.00	14,225.00	12,541.00
			RJE - 2	14,225.00		
90091	ADMIN- FOB/BADGE	(35.00)			(35.00)	0.00
90093	ADMIN. - HOL.PTY./GIFTS-PTS	266.00			266.00	0.00
90095	ADMIN.-HOL.PTY./GIFTS-RECOG.	1,483.00			1,483.00	1,900.00
90101	ADMIN. - HR/SOCIAL SERVICES	52,596.00			52,596.00	2,163.00
90201	BUS. OFFICE - SALARIES	159,389.00			159,389.00	123,326.00
90202	BUS. OFFICE - CUST SERVICES	65,959.00			65,959.00	61,562.00
90213	BUS. OFFICE - POSTAGE	3,807.00			3,807.00	3,150.00
90215	BUS. OFFICE - PAYCHECKS/ADP	63,022.00			63,022.00	44,535.00
90216	BUS. OFFICE - LEASED EQUIPMENT	15,294.00		(4,777.00)	10,517.00	9,163.00
			RJE - 4	(4,777.00)		
90230	BUS. OFFICE - SUPPLIES	11,794.00			11,794.00	10,681.00
90250	BUS. OFFICE - PURCH. SERV. PR	83,081.00		(18,687.00)	64,394.00	54,065.00
			RJE - 1	(18,687.00)		
90280	BUS. OFFICE - COMM.(TEL & BEE	45,091.00			45,091.00	40,388.00
90295	ADMIN. - COMPUTER CONSULT.	39,883.00			39,883.00	26,855.00
90300	ADMIN. - SOFTWARE SUPPORT	39,936.00			39,936.00	33,332.00
94011	RELIGIOUS - NUNS PASTORAL	132,131.00			132,131.00	132,301.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
94015	RELIGIOUS - VISITING PRIESTS	10,350.00			10,350.00	10,530.00
94019	COVID 19 CARE	0.00			0.00	18,830.00
94030	RELIGIOUS - SUPPLIES	929.00			929.00	841.00
98010	++-- DEPREC. - SITE IMPROVEMENT	1,910.00			1,910.00	637.00
98020	DEPREC. COMPUTER SYSTEMS	2,745.00			2,745.00	2,745.00
98030	DEPREC. - BUILDINGS	89,246.00			89,246.00	81,097.00
98031	DEPREC. - SPRINKLER SYSTEM	15,502.00			15,502.00	15,502.00
98045	DEPREC. - DISTICT PART FURNGS.	1,493.00			1,493.00	1,493.00
98050	DEPREC. - HOSPITAL EQUIPMENT	10,791.00			10,791.00	10,739.00
98055	DEPREC. - MAINTENANCE EQUIP.	9,532.00			9,532.00	8,613.00
98060	DEPREC. - KITCHEN EQUIPMENT	4,051.00			4,051.00	4,051.00
98065	DEPREC. - REHAB THERAPY	11,913.00			11,913.00	11,913.00
98070	DEPREC. - MOTOR VEHICLES	12,292.00			12,292.00	12,292.00
98075	DEPREC. - COMMON AREA FURNGS.	996.00			996.00	996.00
98080	DEPREC. - CONVENT FURNINGINGS	46.00			46.00	46.00
98085	DEPREC. - PATIENTS ROOM FURNS.	5,606.00			5,606.00	5,606.00
98090	DEPREC. - OFF. EQUIP. & FURN.	189.00			189.00	189.00
Marcum 01	Legal Expense	0.00		8,799.00	8,799.00	19,688.00
				8,799.00		
Marcum 02	Greater Norwalk Chamber of Commerce	0.00	RJE - 1	640.00	640.00	0.00
				640.00		
Marcum 08	Property Insurance	0.00	RJE - 5	20,879.00	20,879.00	39,578.00
				20,879.00		
Marcum 09	Auto Insurance	0.00	RJE - 2	18,836.00	18,836.00	24,099.00
				18,836.00		
Marcum 11	Bookkeeping Services	0.00	RJE - 2	5,140.00	5,140.00	2,584.00
				5,140.00		
Marcum 14	Umbrella Insurance	0.00	RJE - 1		0.00	21,639.00
Marcum 16	Misc. Expense	0.00		565.00	565.00	0.00
				565.00		
Marcum 17	Scheduling Services	0.00	RJE - 5	340.00	340.00	1,046.00
				340.00		
Marcum 22	Cyber Liability Insurance	0.00	RJE - 1	4,274.00	4,274.00	4,207.00
				4,274.00		
Marcum 23	MDS Consultant	0.00	RJE - 2	6,675.00	6,675.00	24,272.00
				6,675.00		
Marcum 25	Admin P/S - A/R Solutions	0.00	RJE - 3	2,008.00	2,008.00	1,100.00
				2,008.00		
Marcum 27	Medical Records	0.00	RJE - 1		0.00	11,450.00
Marcum 37	General Liab./Fidelity	0.00		82,839.00	82,839.00	78,570.00
				82,839.00		
Marcum 41	Website Design	0.00	RJE - 2	2,400.00	2,400.00	3,600.00
				2,400.00		
Marcum 42	Copier Maintenance Expense	0.00	RJE - 1	4,777.00	4,777.00	3,903.00
				4,777.00		
Marcum 43	Surplus Lines Insurance	0.00	RJE - 4		0.00	3,611.00
				0.00		
Marcum 44	Prior Period Income	0.00	RJE - 2	(11,403.00)	(11,403.00)	0.00
				(11,403.00)		
Marcum 45	ERC Tax Credit	0.00	RJE - 6	(807,273.00)	(807,273.00)	0.00
				(807,273.00)		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		(293,301.00)		0.00	(293,301.00)	1,467,317.00

Client: **Notre Dame Convalescent Homes, Inc.**
 Engagement: **Medicaid - Notre Dame Convalescent Homes, Inc. 2023**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS 2**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
90001	ADMIN - SALARY	110,000.00		0.00	110,000.00	133,429.00
Subtotal [2]	Administrators	<u>110,000.00</u>		<u>0.00</u>	<u>110,000.00</u>	<u>133,429.00</u>
Subgroup : [4]	Other Administrative Salaries					
90201	BUS. OFFICE - SALARIES	159,389.00		0.00	159,389.00	123,326.00
90202	BUS. OFFICE - CUST SERVICES	65,959.00		0.00	65,959.00	61,562.00
Subtotal [4]	Other Administrative Salaries	<u>225,348.00</u>		<u>0.00</u>	<u>225,348.00</u>	<u>184,888.00</u>
Subgroup : [5B]	Food Service Supervisor					
80110	DIETARY - FOOD SERVICE MANAGER	61,727.00		0.00	61,727.00	59,696.00
Subtotal [5B]	Food Service Supervisor	<u>61,727.00</u>		<u>0.00</u>	<u>61,727.00</u>	<u>59,696.00</u>
Subgroup : [5C]	Dietary Workers					
80101	DIETARY - SALARIES OTHERS	213,351.00		0.00	213,351.00	197,141.00
80102	DIETARY - SALARIES COOKS	133,820.00		0.00	133,820.00	124,956.00
Subtotal [5C]	Dietary Workers	<u>347,171.00</u>		<u>0.00</u>	<u>347,171.00</u>	<u>322,097.00</u>
Subgroup : [6B]	Other Housekeeping Workers					
82029	HOUSEKEEPING-SALARIES	193,269.00		0.00	193,269.00	190,094.00
Subtotal [6B]	Other Housekeeping Workers	<u>193,269.00</u>		<u>0.00</u>	<u>193,269.00</u>	<u>190,094.00</u>
Subgroup : [7A]	Engineer or Chief of Maintenance					
83010	ENVIROMENTAL SUPERVISOR	72,965.00		0.00	72,965.00	69,150.00
Subtotal [7A]	Engineer or Chief of Maintenance	<u>72,965.00</u>		<u>0.00</u>	<u>72,965.00</u>	<u>69,150.00</u>
Subgroup : [7B]	Other Maintenance Workers					
83001	ENVIROMENTAL ASSISTANCES	57,931.00		0.00	57,931.00	55,739.00
Subtotal [7B]	Other Maintenance Workers	<u>57,931.00</u>		<u>0.00</u>	<u>57,931.00</u>	<u>55,739.00</u>
Subgroup : [8B]	Other Laundry Workers					
86029	LAUNDRY-SALARIES	79,798.00		0.00	79,798.00	67,817.00
Subtotal [8B]	Other Laundry Workers	<u>79,798.00</u>		<u>0.00</u>	<u>79,798.00</u>	<u>67,817.00</u>
Subgroup : [12A]	Director of Nurses/Assistant Director					
60001	NURSING - DIR. OF NURSING	116,204.00		0.00	116,204.00	84,705.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>116,204.00</u>		<u>0.00</u>	<u>116,204.00</u>	<u>84,705.00</u>
Subgroup : [12B1]	RNs - Direct Care					
60101	NURSING - R.N. SALARIES	271,002.00		0.00	271,002.00	268,648.00
Subtotal [12B1]	RNs - Direct Care	<u>271,002.00</u>		<u>0.00</u>	<u>271,002.00</u>	<u>268,648.00</u>
Subgroup : [12B2]	RNs - Administrative					
60003	STAFF DEVELOPMENT NURSE	77,243.00		0.00	77,243.00	64,780.00
60004	INFECTION CONTROL NURSE	91,700.00		0.00	91,700.00	85,565.00
60104	NURSING - MDS R.N.	51,020.00		0.00	51,020.00	39,527.00
Subtotal [12B2]	RNs - Administrative	<u>219,963.00</u>		<u>0.00</u>	<u>219,963.00</u>	<u>189,872.00</u>
Subgroup : [12C1]	LPNs - Direct Care					
60102	NURSING - L.P.N.	491,341.00		0.00	491,341.00	491,077.00
Subtotal [12C1]	LPNs - Direct Care	<u>491,341.00</u>		<u>0.00</u>	<u>491,341.00</u>	<u>491,077.00</u>
Subgroup : [12D]	Aides and Attendants					
60103	NURSING - AIDES	716,450.00		0.00	716,450.00	759,902.00
Subtotal [12D]	Aides and Attendants	<u>716,450.00</u>		<u>0.00</u>	<u>716,450.00</u>	<u>759,902.00</u>
Subgroup : [12H]	Recreation Workers					
73801	RECREATION - SALARIES	55,333.00		0.00	55,333.00	48,968.00
73810	RECREATION AIDES	52,201.00		0.00	52,201.00	52,493.00
Subtotal [12H]	Recreation Workers	<u>107,534.00</u>		<u>0.00</u>	<u>107,534.00</u>	<u>101,461.00</u>
Subgroup : [12M]	Social Workers/Case Management					
74101	SOC. WORKER SALARY	123,732.00		0.00	123,732.00	118,023.00
Subtotal [12M]	Social Workers/Case Management	<u>123,732.00</u>		<u>0.00</u>	<u>123,732.00</u>	<u>118,023.00</u>
Subgroup : [12O]	Other					
75513	MEDICAL RECORDS - IN HOUSE	57,343.00		0.00	57,343.00	52,823.00
90101	ADMIN. - HR/SOCIAL SERVICES	52,596.00		0.00	52,596.00	2,163.00
94011	RELIGIOUS - NUNS PASTORAL	132,131.00		0.00	132,131.00	132,301.00
Subtotal [12O]	Other	<u>242,070.00</u>		<u>0.00</u>	<u>242,070.00</u>	<u>187,287.00</u>

Total [10-A]	Salaries and Wages	3,436,505.00	0.00	3,436,505.00	3,283,865.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
80115	DIETARY - DIETICIAN CONSULTANT	30,131.00	0.00	30,131.00	16,444.00
Subtotal [1]	Dietitian	30,131.00	0.00	30,131.00	16,444.00
Subgroup : [2]	Dentist				
74112	RESIDENTS DENTAL/POD-OTHER SR	9,292.00	0.00	9,292.00	774.00
Subtotal [2]	Dentist	9,292.00	0.00	9,292.00	774.00
Subgroup : [5A]	PT - Resident Care				
74144	OTHER SER.-PHYSICAL THERAPY	33,171.00	0.00	33,171.00	65,155.00
74147	OTHER SERV.-PT CONS. MEDICARE	38,204.00	0.00	38,204.00	53,288.00
Subtotal [5A]	PT - Resident Care	71,375.00	0.00	71,375.00	118,443.00
Subgroup : [8A]	Medical Director				
74155	OTHER SERV. - MEDICAL DIRECTOR	70,125.00	0.00	70,125.00	66,625.00
Subtotal [8A]	Medical Director	70,125.00	0.00	70,125.00	66,625.00
Subgroup : [9A]	ST - Resident Care				
74152	OTHER SER.-SPEECH THER.MEDICA	16,222.00	0.00	16,222.00	32,488.00
Subtotal [9A]	ST - Resident Care	16,222.00	0.00	16,222.00	32,488.00
Subgroup : [10A]	OT - Resident Care				
74148	OTHER SERV.-OCCUPATIONAL THER	194,209.00	0.00	194,209.00	89,723.00
74149	OTHER SERV. - OT CONS. MEDICA	52,393.00	0.00	52,393.00	66,986.00
Subtotal [10A]	OT - Resident Care	246,602.00	0.00	246,602.00	156,709.00
Subgroup : [11A1]	RN's - Direct Care				
60106	NURSING - POOL R.N.	295,938.00	0.00	295,938.00	234,368.00
Subtotal [11A1]	RN's - Direct Care	295,938.00	0.00	295,938.00	234,368.00
Subgroup : [11B1]	LPN's - Direct Care				
60105	NURSING - POOL L.P.N.	205,668.00	0.00	205,668.00	109,171.00
Subtotal [11B1]	LPN's - Direct Care	205,668.00	0.00	205,668.00	109,171.00
Subgroup : [11C]	Aides				
60111	NURSING-POOL C.N.A.	740,003.00	0.00	740,003.00	350,193.00
Subtotal [11C]	Aides	740,003.00	0.00	740,003.00	350,193.00
Subgroup : [12]	Other				
60133	NURSING - CONSULT./MEDREC/INF	6,675.00	(6,675.00)	0.00	0.00
94015	RELIGIOUS - VISITING PRIESTS	10,350.00	0.00	10,350.00	10,530.00
Marcum 23	MDS Consultant	0.00	6,675.00	6,675.00	24,272.00
Marcum 27	Medical Records	0.00	0.00	0.00	11,450.00
Subtotal [12]	Other	17,025.00	0.00	17,025.00	46,252.00
Total [13-B]	Professional Fees	1,702,381.00	0.00	1,702,381.00	1,131,467.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
90087	ADMIN.-INS. (WORKMANS COMP)	64,334.00	0.00	64,334.00	57,031.00
Subtotal [1A1]	Workmen's Compensation	64,334.00	0.00	64,334.00	57,031.00
Subgroup : [1A2]	Disability Insurance				
90024	ADMIN.-STD-SHORT TERM DISABIL	0.00	0.00	0.00	6,021.00
90025	ADMIN.-DISABILITY (LTD)	(11,142.00)	0.00	(11,142.00)	3,126.00
Subtotal [1A2]	Disability Insurance	(11,142.00)	0.00	(11,142.00)	9,147.00
Subgroup : [1A3]	Unemployment Insurance				
90015	ADMIN. - UNEMPLOYMENT COMP.	15,464.00	0.00	15,464.00	10,295.00
Subtotal [1A3]	Unemployment Insurance	15,464.00	0.00	15,464.00	10,295.00
Subgroup : [1A4]	Social Security (FICA)				
90014	ADMIN. - PAYROLL TAXES	245,765.00	0.00	245,765.00	234,407.00
Subtotal [1A4]	Social Security (FICA)	245,765.00	0.00	245,765.00	234,407.00
Subgroup : [1A5]	Health Insurance				
90008	ADMIN - VISION INSURANCE	(3,737.00)	0.00	(3,737.00)	0.00
90010	ADMIN. - MEDICAL INSURANCE	170,691.00	0.00	170,691.00	339,595.00
90011	ADMIN. - DENTAL INSURANCE	9,459.00	0.00	9,459.00	6,853.00
90018	ADMIN. - (Q) AFLAC	578.00	0.00	578.00	1,179.00
90028	PRIMEFLEX FEES - PARTICIPANTS	10,852.00	0.00	10,852.00	83,461.00
Subtotal [1A5]	Health Insurance	187,843.00	0.00	187,843.00	431,088.00
Subgroup : [1A6]	Life Insurance				
90012	ADMIN. - LIFE INSURANCE	8,699.00	0.00	8,699.00	0.00

90020	ADMIN. - WHOLE LIFE INS. (OPT	0.00	0.00	0.00	7,227.00
Subtotal [1A6]	Life Insurance	8,699.00	0.00	8,699.00	7,227.00
Subgroup : [1C]	Bad Debts				
90065	ADMIN. - BAD DEBT EXPENSE	21,909.00	0.00	21,909.00	99,617.00
Subtotal [1C]	Bad Debts	21,909.00	0.00	21,909.00	99,617.00
Subgroup : [1D]	Accounting and Auditing				
90250	BUS. OFFICE - PURCH, SERV. PR	83,081.00	(18,687.00)	64,394.00	54,065.00
Subtotal [1D]	Accounting and Auditing	83,081.00	(18,687.00)	64,394.00	54,065.00
Subgroup : [1E]	Legal				
Marcum 01	Legal Expense	0.00	8,799.00	8,799.00	19,688.00
Subtotal [1E]	Legal	0.00	8,799.00	8,799.00	19,688.00
Subgroup : [1G]	Office Supplies				
90230	BUS. OFFICE - SUPPLIES	11,794.00	0.00	11,794.00	10,681.00
Subtotal [1G]	Office Supplies	11,794.00	0.00	11,794.00	10,681.00
Subgroup : [1H1]	Telephone and Telegraph				
90280	BUS. OFFICE - COMM.(TEL & BEE	45,091.00	0.00	45,091.00	40,388.00
Subtotal [1H1]	Telephone and Telegraph	45,091.00	0.00	45,091.00	40,388.00
Subgroup : [1K3]	Resident Day User Fee				
90085	ADMIN - PROVIDER TAX	363,037.00	0.00	363,037.00	282,529.00
Subtotal [1K3]	Resident Day User Fee	363,037.00	0.00	363,037.00	282,529.00
Total [15]	Expenditures Other than Salaries	1,035,875.00	(9,888.00)	1,025,987.00	1,256,163.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
90093	ADMIN. - HOL.PTY./GIFTS-PTS	266.00	0.00	266.00	0.00
Subtotal [2]	Holiday Parties for Staff	266.00	0.00	266.00	0.00
Subgroup : [3]	Gifts to Staff and Residents				
90095	ADMIN.-HOL.PTY./GIFTS-RECOG.	1,483.00	0.00	1,483.00	1,900.00
Subtotal [3]	Gifts to Staff and Residents	1,483.00	0.00	1,483.00	1,900.00
Subgroup : [5]	Education Expense				
60120	NURSING - CONTINUED EDUCATION	51.00	2,700.00	2,751.00	38.00
Subtotal [5]	Education Expense	51.00	2,700.00	2,751.00	38.00
Subgroup : [6]	Automobile Expense				
90070	ADMIN. - AUTO & MAINT. EXPEN	2,158.00	0.00	2,158.00	3,180.00
Subtotal [6]	Automobile Expense	2,158.00	0.00	2,158.00	3,180.00
Subgroup : [M1]	Advertising Help Wanted				
90083	ADMIN. - PUBLIC RELATIONS - A	7,514.00	0.00	7,514.00	10,626.00
Subtotal [M1]	Advertising Help Wanted	7,514.00	0.00	7,514.00	10,626.00
Subgroup : [M7]	Postage				
90213	BUS. OFFICE - POSTAGE	3,807.00	0.00	3,807.00	3,150.00
Subtotal [M7]	Postage	3,807.00	0.00	3,807.00	3,150.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
90084	ADMIN. - LICENSES & DUES	10,363.00	(6,570.00)	3,793.00	12,059.00
Subtotal [M8]	Dues and Membership Fees to Profes	10,363.00	(6,570.00)	3,793.00	12,059.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 02	Greater Norwalk Chamber of Commerce	0.00	640.00	640.00	0.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	640.00	640.00	0.00
Subgroup : [M9]	Subscriptions				
90030	ADMIN. - SUBSCRIPTIONS & BOOKS	3,691.00	2,665.00	6,356.00	6,385.00
Subtotal [M9]	Subscriptions	3,691.00	2,665.00	6,356.00	6,385.00
Subgroup : [M11]	Services Provided by Contract				
90295	ADMIN. - COMPUTER CONSULT.	39,883.00	0.00	39,883.00	26,855.00
90300	ADMIN. - SOFTWARE SUPPORT	39,936.00	0.00	39,936.00	33,332.00
Marcum 11	Bookkeeping Services	0.00	5,140.00	5,140.00	2,584.00
Marcum 17	Scheduling Services	0.00	340.00	340.00	1,046.00
Marcum 25	Admin P/S - A/R Solutions	0.00	2,008.00	2,008.00	1,100.00

Marcum 41	Website Design	0.00	RJE - 1	2,008.00			
				2,400.00	2,400.00	3,600.00	
Marcum 42	Copier Maintenance Expense	0.00	RJE - 1	2,400.00			
				4,777.00	4,777.00	3,903.00	
Marcum 43	Surplus Lines Insurance	0.00	RJE - 4	4,777.00			
				0.00	0.00	3,611.00	
			RJE - 2	0.00			
Subtotal [M11]	Services Provided by Contract	79,819.00		14,665.00	94,484.00	76,031.00	
Subgroup : [M13]	Other						
45046	OTHER INCOME - REFUNDS	30,574.00		0.00	30,574.00	15,755.00	
57410	UNREALIZED GAIN/LOSS	13,448.00		0.00	13,448.00	354,734.00	
90035	ADMIN.-BANK SERVICE CHARGE	6,274.00		0.00	6,274.00	4,579.00	
90040	ADMIN-ADMINISTRATIVE FEES	3,299.00		0.00	3,299.00	4,016.00	
90074	ADMIN. - PRE EMPLOYMENT SCREE	4,695.00		0.00	4,695.00	2,260.00	
90091	ADMIN- FOB/BADGE	(35.00)		0.00	(35.00)	0.00	
90215	BUS. OFFICE - PAYCHECKS/ADP	63,022.00		0.00	63,022.00	44,535.00	
94019	COVID 19 CARE	0.00		0.00	0.00	18,830.00	
94030	RELIGIOUS - SUPPLIES	929.00		0.00	929.00	841.00	
Marcum 16	Misc. Expense	0.00		565.00	565.00	0.00	
			RJE - 5	565.00			
Subtotal [M13]	Other	122,206.00		565.00	122,771.00	445,550.00	
Total [16]	Expenditures Other than Salaries (cor	231,358.00		14,665.00	246,023.00	558,919.00	
Group : [18]	Dietary Basis for Allocation of Costs						
Subgroup : [2A1]	Raw Food						
80131	DIETARY - RAW FOOD	155,498.00		0.00	155,498.00	149,374.00	
Subtotal [2A1]	Raw Food	155,498.00		0.00	155,498.00	149,374.00	
Subgroup : [2A2]	Non-Food Supplies						
80130	DIETARY - SUPPLIES	24,305.00		0.00	24,305.00	7,011.00	
Subtotal [2A2]	Non-Food Supplies	24,305.00		0.00	24,305.00	7,011.00	
Subgroup : [2B]	Purchased Services						
80141	DIETARY - PURCHASED SERVICE	3,702.00		0.00	3,702.00	3,679.00	
Subtotal [2B]	Purchased Services	3,702.00		0.00	3,702.00	3,679.00	
Total [18]	Dietary Basis for Allocation of Costs	183,505.00		0.00	183,505.00	160,064.00	
Group : [19]	Laundry-Basis for Allocation of Costs						
Subgroup : [3C]	Other						
86030	LAUNDRY & LINEN - SUPPLIES	20,525.00		0.00	20,525.00	22,172.00	
Subtotal [3C]	Other	20,525.00		0.00	20,525.00	22,172.00	
Total [19]	Laundry-Basis for Allocation of Costs	20,525.00		0.00	20,525.00	22,172.00	
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4A1]	In-House Care Supplies						
82030	HOUSEKEEPING - SUPPLIES	44,277.00		0.00	44,277.00	35,026.00	
Subtotal [4A1]	In-House Care Supplies	44,277.00		0.00	44,277.00	35,026.00	
Subgroup : [5A2]	Purchased from						
74135	DRUGS-OTHER SERV.	0.00		0.00	0.00	(24.00)	
74137	DRUGS MEDICARE-OTHER SERV.	59,126.00		0.00	59,126.00	39,126.00	
Subtotal [5A2]	Purchased from	59,126.00		0.00	59,126.00	39,102.00	
Subgroup : [5B]	Medicine Cabinet Drugs						
60135	NURSING - DRUG SUPPLIES	15,408.00		0.00	15,408.00	23,530.00	
Subtotal [5B]	Medicine Cabinet Drugs	15,408.00		0.00	15,408.00	23,530.00	
Subgroup : [5C]	Medical and Therapeutic Supplies						
60130	NURSING - SUPPLIES - NON DRUGS	99,161.00		0.00	99,161.00	105,002.00	
Subtotal [5C]	Medical and Therapeutic Supplies	99,161.00		0.00	99,161.00	105,002.00	
Subgroup : [5D]	Ambulance/Limousine						
74156	OTHER SER.AMBULANCE&DIAL A RI	0.00		0.00	0.00	1,367.00	
Subtotal [5D]	Ambulance/Limousine	0.00		0.00	0.00	1,367.00	
Subgroup : [5E2]	Oxygen - Other						
74140	OTHER SERV. - OXYGEN	9,521.00		0.00	9,521.00	7,318.00	
Subtotal [5E2]	Oxygen - Other	9,521.00		0.00	9,521.00	7,318.00	
Subgroup : [5F]	X-Rays and related radiological						
74158	OTHER SERV. - X-RAY MEDICARE	15,539.00		0.00	15,539.00	17,137.00	
Subtotal [5F]	X-Rays and related radiological	15,539.00		0.00	15,539.00	17,137.00	
Subgroup : [5H]	Laboratory						
74157	OTHER SERV. - LAB. MEDICARE	16,570.00		0.00	16,570.00	17,360.00	
Subtotal [5H]	Laboratory	16,570.00		0.00	16,570.00	17,360.00	

Subgroup : [5I]	Recreation				
73880	RECREATION-MISC.SUP.&ENTERTAI	1,595.00	0.00	1,595.00	2,525.00
Subtotal [5I]	Recreation	1,595.00	0.00	1,595.00	2,525.00
Subgroup : [5L]	Cable Television				
74125	CABLEVISION-OTHER SERVICES	13,130.00	0.00	13,130.00	11,247.00
Subtotal [5L]	Cable Television	13,130.00	0.00	13,130.00	11,247.00
Subgroup : [5M]	Other				
74153	OTHER SERV.-THERAPY SUPPLIES	0.00	0.00	0.00	146.00
Subtotal [5M]	Other	0.00	0.00	0.00	146.00
Total [20]	Housekeeping and Resident Care Bas	274,327.00	0.00	274,327.00	259,760.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
83030	PLANT OPER/MAINT. - SUPPLIES	16,663.00	0.00	16,663.00	12,719.00
Subtotal [6A]	Repairs and Maintenance	16,663.00	0.00	16,663.00	12,719.00
Subgroup : [6B]	Heat				
83061	PLANT OPER./MAINT. - FUEL	164,425.00	0.00	164,425.00	139,799.00
83140	PLANT OPER./MAINT. - GAS	8,960.00	0.00	8,960.00	13,983.00
Subtotal [6B]	Heat	173,385.00	0.00	173,385.00	153,782.00
Subgroup : [6C]	Light & Power				
83062	PLANT OPER./MAINT. ELECTRICITY	103,717.00	0.00	103,717.00	78,096.00
Subtotal [6C]	Light & Power	103,717.00	0.00	103,717.00	78,096.00
Subgroup : [6D]	Water				
83063	PLANT OPER./MAINT. - WATER	35,440.00	0.00	35,440.00	28,635.00
Subtotal [6D]	Water	35,440.00	0.00	35,440.00	28,635.00
Subgroup : [6E]	Equipment Lease				
90216	BUS. OFFICE - LEASED EQUIPMENT	15,294.00	(4,777.00)	10,517.00	9,163.00
Subtotal [6E]	Equipment Lease	15,294.00	(4,777.00)	10,517.00	9,163.00
Subgroup : [6F]	Other				
83060	PLANT OPER/MAINT. - PURCH. SE	93,741.00	0.00	93,741.00	80,687.00
83065	PLANT OPER./MAINT-GROUNDS	5,000.00	0.00	5,000.00	13,885.00
Subtotal [6F]	Other	98,741.00	0.00	98,741.00	94,572.00
Subgroup : [7A]	Land Improvements				
98010	+++ DEPREC. - SITE IMPROVEMENT	1,910.00	0.00	1,910.00	637.00
Subtotal [7A]	Land Improvements	1,910.00	0.00	1,910.00	637.00
Subgroup : [7B]	Building & Building Improvements				
98030	DEPREC. - BUILDINGS	89,246.00	0.00	89,246.00	81,097.00
98031	DEPREC. - SPRINKLER SYSTEM	15,502.00	0.00	15,502.00	15,502.00
Subtotal [7B]	Building & Building Improvements	104,748.00	0.00	104,748.00	96,599.00
Subgroup : [7D]	Movable Equipment				
98020	DEPREC. COMPUTER SYSTEMS	2,745.00	0.00	2,745.00	2,745.00
98045	DEPREC. - DISTICT PART FURNGS.	1,493.00	0.00	1,493.00	1,493.00
98050	DEPREC. - HOSPITAL EQUIPMMENT	10,791.00	0.00	10,791.00	10,739.00
98055	DEPREC. - MAINTENANCE EQUIP.	9,532.00	0.00	9,532.00	8,613.00
98060	DEPREC. - KITCHEN EQUIPMENT	4,051.00	0.00	4,051.00	4,051.00
98065	DEPREC. - REHAB THERAPY	11,913.00	0.00	11,913.00	11,913.00
98070	DEPREC. - MOTOR VEHICLES	12,292.00	0.00	12,292.00	12,292.00
98075	DEPREC. - COMMON AREA FURNGS.	996.00	0.00	996.00	996.00
98080	DEPREC. - CONVENT FURNINGINGS	46.00	0.00	46.00	46.00
98085	DEPREC. - PATIENTS ROOM FURNS.	5,606.00	0.00	5,606.00	5,606.00
98090	DEPREC. - OFF. EQUIP. & FURN.	189.00	0.00	189.00	189.00
Subtotal [7D]	Movable Equipment	59,654.00	0.00	59,654.00	58,683.00
Subgroup : [10A]	Real estate taxes paid by owner				
90082	ADMIN - PROPERTY TAX	33,015.00	0.00	33,015.00	33,407.00
Subtotal [10A]	Real estate taxes paid by owner	33,015.00	0.00	33,015.00	33,407.00
Total [22]	Maintenance and Property	642,567.00	(4,777.00)	637,790.00	566,293.00
Group : [27]	Interest and Insurance				
Subgroup : [14A]	Insurance on Property				
Marcum 08	Property Insurance	0.00	20,879.00	20,879.00	39,578.00
Subtotal [14A]	Insurance on Property	0.00	20,879.00	20,879.00	39,578.00
Subgroup : [14B]	Insurance of Automobiles				
Marcum 09	Auto Insurance	0.00	18,836.00	18,836.00	24,099.00

RJE - 4

RJE - 2

			RJE - 2	18,836.00			
Subtotal [14B]	Insurance of Automobiles	0.00		18,836.00	18,836.00	24,099.00	
Subgroup : [14C1]	Umbrella						
Marcum 14	Umbrella Insurance	0.00		0.00	0.00	21,639.00	
Subtotal [14C1]	Umbrella	0.00		0.00	0.00	21,639.00	
Subgroup : [14C3]	Other						
90086	ADMIN.-INSUR.(PRO.CAS.LIAB.)	141,053.00	RJE - 2	(141,053.00)	0.00	0.00	
90088	ADMIN. - INS.D & O	0.00		(141,053.00)	14,225.00	12,541.00	
Marcum 22	Cyber Liability Insurance	0.00			4,274.00	4,207.00	
Marcum 37	General Liab./Fidelity	0.00			82,839.00	78,570.00	
Subtotal [14C3]	Other	141,053.00	RJE - 2	82,839.00	101,338.00	95,318.00	
				(39,715.00)			
Total [27]	Interest and Insurance	141,053.00		0.00	141,053.00	180,634.00	
Group : [30]	Statement of Revenue						
Subgroup : [1A]	Medicaid Residents (CT only)						
33020	GROSS CHARGES - TITLE 19	(5,265,437.00)		0.00	(5,265,437.00)	(3,563,182.00)	
33022	HOSPICE - ROOM & BROAD	(477,291.00)		0.00	(477,291.00)	(536,374.00)	
45055	MANAGED CARE/MEDICAID ADJ.	(151,221.00)		0.00	(151,221.00)	(73,183.00)	
Subtotal [1A]	Medicaid Residents (CT only)	(5,893,949.00)		0.00	(5,893,949.00)	(4,172,739.00)	
Subgroup : [1B]	Medicaid room and board contractual allowance						
45050	MEDICAID MONTHLY ADJUSTMENTS	1,917,002.00		0.00	1,917,002.00	1,105,735.00	
57700	REV.MEDICAID VENDOR PAYMENT	0.00		0.00	0.00	40,786.00	
Subtotal [1B]	Medicaid room and board contractual	1,917,002.00		0.00	1,917,002.00	1,146,521.00	
Subgroup : [3A]	Medicare Residents (All inclusive)						
33021	GROSS CHARGES - MEDICARE T-18	(830,360.00)		0.00	(830,360.00)	(680,270.00)	
45051	MEDICARE MONTHLY ADJUSTMENTS	(43,796.00)		0.00	(43,796.00)	(20,134.00)	
Subtotal [3A]	Medicare Residents (All inclusive)	(874,156.00)		0.00	(874,156.00)	(700,404.00)	
Subgroup : [3B]	Medicare room and board contractual allowance						
45056-MARCUM	Sequestration	16,153.00		0.00	16,153.00	0.00	
Subtotal [3B]	Medicare room and board contractual	16,153.00		0.00	16,153.00	0.00	
Subgroup : [4A]	Private-pay residents and other						
33000	GROSS CHARGES - PRIVATE	(381,920.00)		0.00	(381,920.00)	(94,030.00)	
33010	GROSS CHARGES - SEMI PRIVATE	(711,450.00)		0.00	(711,450.00)	(902,770.00)	
33025	ROOM & BOARD-MANAGED CARE	(259,310.00)		0.00	(259,310.00)	(122,770.00)	
Subtotal [4A]	Private-pay residents and other	(1,352,680.00)		0.00	(1,352,680.00)	(1,119,570.00)	
Subgroup : [5A]	Prescription Drugs - Medicare						
33033	DRUG REV PP	(51.00)		0.00	(51.00)	(287.00)	
33043	DRUG REV - MEDICARE	(59,190.00)		0.00	(59,190.00)	(38,485.00)	
Subtotal [5A]	Prescription Drugs - Medicare	(59,241.00)		0.00	(59,241.00)	(38,772.00)	
Subgroup : [5C]	Prescription Drugs - Non-medicare						
33053	DRUG REV MEDICAID	(923.00)		0.00	(923.00)	0.00	
Subtotal [5C]	Prescription Drugs - Non-medicare	(923.00)		0.00	(923.00)	0.00	
Subgroup : [7A]	Physical Therapy - Medicare						
33040	GROSS CHARGES - PT MEDICARE	(212,528.00)		0.00	(212,528.00)	(206,076.00)	
Subtotal [7A]	Physical Therapy - Medicare	(212,528.00)		0.00	(212,528.00)	(206,076.00)	
Subgroup : [7C]	Physical Therapy - Non-medicare						
33030	GROSS CHARGES PRIVATE PT	(3,102.00)		0.00	(3,102.00)	0.00	
33050	PT MEDICAID	(767.00)		0.00	(767.00)	0.00	
Subtotal [7C]	Physical Therapy - Non-medicare	(3,869.00)		0.00	(3,869.00)	0.00	
Subgroup : [8A]	Speech Therapy - Medicare						
33042	GROSS CHARGES - ST MEDICARE	(41,277.00)		0.00	(41,277.00)	(66,507.00)	
Subtotal [8A]	Speech Therapy - Medicare	(41,277.00)		0.00	(41,277.00)	(66,507.00)	
Subgroup : [8C]	Speech Therapy - Non-medicare						
33032	GROSS CHGS. PRIVATE ST	(186.00)		0.00	(186.00)	0.00	
Subtotal [8C]	Speech Therapy - Non-medicare	(186.00)		0.00	(186.00)	0.00	
Subgroup : [9A]	Occupational Therapy - Medicare						
33041	GROSS CHARGES - OT MEDICARE	(223,100.00)		0.00	(223,100.00)	(231,531.00)	
33051	OT THERAPY MEDICARE A	(744.00)		0.00	(744.00)	0.00	
Subtotal [9A]	Occupational Therapy - Medicare	(223,844.00)		0.00	(223,844.00)	(231,531.00)	
Subgroup : [9C]	Occupational Therapy - Non-medicare						
33031	GROSS CHGS. PRIVATE OT	(2,866.00)		0.00	(2,866.00)	0.00	
Subtotal [9C]	Occupational Therapy - Non-medicare	(2,866.00)		0.00	(2,866.00)	0.00	

Subgroup : [10A]		Other - Medicare			
33044	X-RAY MEDICARE A	(9,220.00)	0.00	(9,220.00)	(11,608.00)
33046	LAB MEDICARE a	(5,443.00)	0.00	(5,443.00)	(3,159.00)
Subtotal [10A]		(14,663.00)	0.00	(14,663.00)	(14,767.00)
Subgroup : [10B]		Other - Non-medicare			
33054	X-RAY MEDICAID	(305.00)	0.00	(305.00)	0.00
33056	LAB MEDICAID	(689.00)	0.00	(689.00)	0.00
Subtotal [10B]		(994.00)	0.00	(994.00)	0.00
Subgroup : [11]		Meals sold to guests, employees, and others			
58205	REV.SPEC.SALE OF MEALS TO STAF	(1,369.00)	0.00	(1,369.00)	(2,335.00)
Subtotal [11]		(1,369.00)	0.00	(1,369.00)	(2,335.00)
Subgroup : [15]		Interest Income			
57200	REV.SPEC.SERV. - INTEREST	(72.00)	0.00	(72.00)	(74.00)
Subtotal [15]		(72.00)	0.00	(72.00)	(74.00)
Subgroup : [18]		Other Revenue			
57300	REV.SPEC.SERV. - STOCK DIVIDE	(82,563.00)	0.00	(82,563.00)	(72,987.00)
57400	REV.SPEC.SERV.-GAIN&LOSS ON MS	0.00	0.00	0.00	26,892.00
57500	REV.SPEC.SERV. - OTHER	(818,676.00)	818,676.00	0.00	0.00
58000	REV.SPEC.SERV.-UNRESTR.CONTRI	(243,021.00)	0.00	(243,021.00)	(494,564.00)
58200	STAFF RECOGNITION FUND	(150.00)	0.00	(150.00)	(920.00)
58500	REV.SPEC.SERV.RESTRICTED CONT	0.00	0.00	0.00	(4,207.00)
58600	REV.SPEC.- CAPITAL IMPROVEMENT	(62,000.00)	0.00	(62,000.00)	0.00
58700	CONTR-TEMPORARILY RESTRICTED	(5,525.00)	0.00	(5,525.00)	0.00
Marcum 44	Prior Period Income	0.00	(11,403.00)	(11,403.00)	0.00
Marcum 45	ERC Tax Credit	0.00	(807,273.00)	(807,273.00)	0.00
Subtotal [18]		(1,211,935.00)	0.00	(1,211,935.00)	(545,786.00)
Total [30]		(7,961,397.00)	0.00	(7,961,397.00)	(5,952,040.00)
Group : [31-32]		Assets			
Subgroup : [A1]		Cash			
11005	CASH IN BANK/OPERATING/FFLD C	81,633.00	0.00	81,633.00	(307,033.00)
11006	CASH ON HAND-PETTY CASH	480.00	0.00	480.00	480.00
11007	FFLD COUNTY MONEY MARKET	89,813.00	0.00	89,813.00	29,961.00
11019	CASH IN BANK-COVID-19	(2,275.00)	0.00	(2,275.00)	(2,275.00)
11042	FAIRFIELD COUNTY SAVINGS/R, F.	12,722.00	0.00	12,722.00	11,330.00
11043	CASH IN BANK-PRIME PAY ACCOUNT	4,210.00	0.00	4,210.00	2,176.00
11046	CASH ON HAND-RESIDENT PETTY C	190.00	0.00	190.00	190.00
11047	BANK OF AMERICA CASH	5,366.00	0.00	5,366.00	3,411.00
11048	PROVIDER TAX-CASH	50,100.00	0.00	50,100.00	0.00
11050	PAYROLL CASH ACCOUNT	6,396.00	0.00	6,396.00	4,829.00
11060	CASH CLEARING ACCT.	1.00	0.00	1.00	0.00
Subtotal [A1]		248,636.00	0.00	248,636.00	(256,931.00)
Subgroup : [A2]		Resident A/R			
11102	A/R PATIENT LIABILITY	300.00	0.00	300.00	0.00
11201	ACCOUNTS RECEIVABLE	856,003.00	0.00	856,003.00	1,052,586.00
11210	A/R PATIENT LIABILITY	2,641.00	0.00	2,641.00	2,641.00
11221	MEDICARE RECEIVABLE	227,365.00	0.00	227,365.00	132,001.00
11255	ALLOWANCE FOR DOUBTFUL ACCTS	(80,000.00)	0.00	(80,000.00)	(95,600.00)
11256	Bad Debt Allowance	(44.00)	0.00	(44.00)	(8.00)
11260	MEDICAID ADVANCES COVID	0.00	0.00	0.00	(55,000.00)
11606	A/R-MANAGED CARE	79,624.00	0.00	79,624.00	(66,569.00)
Subtotal [A2]		1,085,889.00	0.00	1,085,889.00	970,051.00
Subgroup : [A3]		Other A/R			
11211	ACCOUNTS RECEIVABLE-EMPLOYEE	(18.00)	0.00	(18.00)	(18.00)
Subtotal [A3]		(18.00)	0.00	(18.00)	(18.00)
Subgroup : [A4]		Inventories			
11300	INVENTORY	38,298.00	0.00	38,298.00	36,899.00
Subtotal [A4]		38,298.00	0.00	38,298.00	36,899.00
Subgroup : [A7]		Medicare Final Settlement Receivable			
11441	MEDICARE SETTLEMENT	(15,819.00)	0.00	(15,819.00)	(44,558.00)
Subtotal [A7]		(15,819.00)	0.00	(15,819.00)	(44,558.00)
Subgroup : [A8]		Other Current Assets			
11257	Sequestration-Ins.	0.00	0.00	0.00	2,736.00
11270	GRANTS RECIEVABLE ERTC	807,183.00	0.00	807,183.00	0.00
11442	MEDICAID SETTLEMENT	(153,422.00)	0.00	(153,422.00)	51,328.00
Subtotal [A8]		653,761.00	0.00	653,761.00	54,064.00
Subgroup : [B1]		Land			
14500	LAND	36,800.00	0.00	36,800.00	36,800.00
Subtotal [B1]		36,800.00	0.00	36,800.00	36,800.00

Subgroup : [B2]	Land Improvements				
14510	LAND/SITE IMPROVEMENTS	113,952.00	0.00	113,952.00	113,952.00
14610	ACCUM.DEPREC.-SITE IMPROVEMEN	(97,398.00)	0.00	(97,398.00)	(95,488.00)
Subtotal [B2]	Land Improvements	16,554.00	0.00	16,554.00	18,464.00
Subgroup : [B3]	Buildings				
14530	BUILDINGS & BLDG. IMPROVEMENTS	3,157,467.00	0.00	3,157,467.00	2,759,613.00
14630	ACCUM.DEPREC.-BUILDINGS	(2,286,428.00)	0.00	(2,286,428.00)	(2,209,664.00)
Subtotal [B3]	Buildings	871,039.00	0.00	871,039.00	549,949.00
Subgroup : [B5]	Non-Movable Equipment				
14531	SPRINKLER SYSTEM	387,547.00	0.00	387,547.00	387,547.00
14631	ACCU. DEPREC.- SPRINKLER SYST	(278,846.00)	0.00	(278,846.00)	(263,344.00)
Subtotal [B5]	Non-Movable Equipment	108,701.00	0.00	108,701.00	124,203.00
Subgroup : [B6]	Movable Equipment				
14520	COMPUTER SYSTEMS	115,458.00	0.00	115,458.00	115,458.00
14545	DISTINCT PART FURNISHINGS	17,567.00	0.00	17,567.00	17,567.00
14550	HOSPITAL EQUIPMENT	319,900.00	0.00	319,900.00	319,900.00
14555	MAINTENANCE EQUIPMENT	164,865.00	0.00	164,865.00	146,498.00
14560	KITCHEN EQUIPMENT	145,077.00	0.00	145,077.00	145,077.00
14565	REHAB/THERAPY EQUIPMENT	305,628.00	0.00	305,628.00	305,628.00
14575	COMMON AREA FURNISHINGS	57,567.00	0.00	57,567.00	57,567.00
14580	CONVENT FURNISHINGS	32,739.00	0.00	32,739.00	32,739.00
14585	PATIENT ROOM FURNISHINGS	112,794.00	0.00	112,794.00	112,794.00
14590	OFFICE EQUIP. & FURNISHINGS	110,573.00	0.00	110,573.00	110,573.00
14620	ACCUM. DEPREC. - COMPUTER SYS	(117,474.00)	0.00	(117,474.00)	(116,823.00)
14645	ACCUM.DEPREC.-DP FURNISHINGS	(15,105.00)	0.00	(15,105.00)	(13,612.00)
14650	ACCUM.DEPREC.-HOSPITAL EQUIP.	(284,762.00)	0.00	(284,762.00)	(276,087.00)
14655	ACCUM. DEPREC. MAINT EQUIP.	(114,881.00)	0.00	(114,881.00)	(107,433.00)
14660	ACCUM.DEPREC.-KITCHEN EQUIP.	(143,732.00)	0.00	(143,732.00)	(141,755.00)
14665	ACCUM.DEPREC./REHAB/THERAPY EC	(293,993.00)	0.00	(293,993.00)	(282,855.00)
14675	ACCUM. DEPREC.COMMON AREA FU	(48,209.00)	0.00	(48,209.00)	(47,241.00)
14680	ACCUM.DEPREC.-CONVENT FURN.	(32,709.00)	0.00	(32,709.00)	(32,663.00)
14685	ACCUM.DEPREC.-PATIENT RM FURN.	(116,180.00)	0.00	(116,180.00)	(114,395.00)
14690	ACCUM.DEPREC.-OFFICE FURN/EQU	(110,762.00)	0.00	(110,762.00)	(110,762.00)
Subtotal [B6]	Movable Equipment	104,361.00	0.00	104,361.00	120,175.00
Subgroup : [B7]	Motor Vehicles				
14570	MOTOR VEHICLES	131,301.00	0.00	131,301.00	131,301.00
14670	ACCUM.DEPREC.-MOTOR VEHICLES	(108,360.00)	0.00	(108,360.00)	(93,260.00)
Subtotal [B7]	Motor Vehicles	22,941.00	0.00	22,941.00	38,041.00
Subgroup : [D5]	Investments Related to Resident Care				
11009	INVESTMENT ACCOUNT	1,748,694.00	0.00	1,748,694.00	1,679,579.00
11015	BENEFICIAL INT. RATCHFORD TRUS	0.00	0.00	0.00	128,364.00
Subtotal [D5]	Investments Related to Resident Care	1,748,694.00	0.00	1,748,694.00	1,807,943.00
Total [31-32]	Assets	4,919,837.00	0.00	4,919,837.00	3,455,082.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
21700	ACCOUNTS PAYABLE - VENDOR	(665,888.00)	0.00	(665,888.00)	(283,381.00)
Subtotal [A1]	Trade A/P	(665,888.00)	0.00	(665,888.00)	(283,381.00)
Subgroup : [A4]	Accrued Payroll				
21713	ACCRUED PAYROLL	(23,321.00)	0.00	(23,321.00)	(16,614.00)
Subtotal [A4]	Accrued Payroll	(23,321.00)	0.00	(23,321.00)	(16,614.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
21725	WITHHOLDING TAX PAYABLE	5,154.00	0.00	5,154.00	(352.00)
21726	ACCRUED PAYROLL TAXES	(1,721.00)	0.00	(1,721.00)	(1,268.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	3,433.00	0.00	3,433.00	(1,620.00)
Subgroup : [A12]	Other Current Liabilities				
11041	CLIENT FUND LIABILITY	(12,722.00)	0.00	(12,722.00)	(11,330.00)
11045	SUNSHINE CLUB	(4,520.00)	0.00	(4,520.00)	(2,912.00)
21710	WAGE GARNISHMENTS	(183.00)	0.00	(183.00)	(183.00)
21711	403-B LOAN REPAYMENT	(5,001.00)	0.00	(5,001.00)	(6,080.00)
21712	EMPLOYEE TAX SHELTER PLAN	4,295.00	0.00	4,295.00	7,626.00
21714	PAYROLL SAVINGS (DEDUCTION)	(57,168.00)	0.00	(57,168.00)	(113,939.00)
21715	ROTH - PPI/AMERIPRISE	(4,432.00)	0.00	(4,432.00)	(4,851.00)
21723	CT DISABILITY PFL	0.00	0.00	0.00	352.00
21800	RESIDENT REFUNDS	(32,188.00)	0.00	(32,188.00)	(15,755.00)
22000	Due to Others	(30,473.00)	0.00	(30,473.00)	(72,096.00)
Subtotal [A12]	Other Current Liabilities	(142,392.00)	0.00	(142,392.00)	(219,168.00)
Total [33-34]	Liabilities	(828,168.00)	0.00	(828,168.00)	(520,783.00)

Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings		0.00	(3,798,368.00)	(4,401,616.00)
29900	Retained Earnings/NET WORTH	(3,798,368.00)			
Subtotal [B5]	Cumulated Earnings	(3,798,368.00)	0.00	(3,798,368.00)	(4,401,616.00)
Total [35]	Equity	(3,798,368.00)	0.00	(3,798,368.00)	(4,401,616.00)
	NET (INCOME) LOSS	(293,301.00)	0.00	(293,301.00)	1,467,317.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **Notre Dame Convalescent Homes, Inc.**
 Engagement: **Medicaid - Notre Dame Convalescent Homes, Inc. 2023**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
Reclass expenses out of accounting fees.				
Marcum 01	Legal Expense	D.01a - 90250 BUS, OFFICE Tab	8,799.00	
Marcum 11	Bookkeeping Services		5,140.00	
Marcum 17	Scheduling Services		340.00	
Marcum 25	Admin P/S - A/R Solutions		2,008.00	
Marcum 41	Website Design		2,400.00	
90250	BUS, OFFICE - PURCH, SERV. PR			18,687.00
Total			18,687.00	18,687.00
Reclassifying Journal Entries JE # 2				
Per Client: Reclass insurances to proper groupings for page 27				
90088	ADMIN. - INS.D & O	D.01a - 90086 ADMIN. INSURE Tab	14,225.00	
Marcum 08	Property Insurance		20,878.00	
Marcum 09	Auto Insurance		18,636.00	
Marcum 22	Cyber Liability Insurance		4,274.00	
Marcum 37	General Liab./Fidelity		82,838.00	
90086	ADMIN.-INSUR.(PRO.CAS.LIAB.)			141,053.00
Marcum 43	Surplus Lines Insurance			
Total			141,053.00	141,053.00
Reclassifying Journal Entries JE # 3				
To reclass expenses from consulting account				
Marcum 23	MDS Consultant	D.01a - 60133 NURSING - CONSULT	6,675.00	
60133	NURSING - CONSULT./MEDREC./NF			6,675.00
Total			6,675.00	6,675.00
Reclassifying Journal Entries JE # 4				
To reclass copier maintenance expense out of leased equipment				
Marcum 42	Copier Maintenance Expense	D.01a - 90216 BUS, OFFICE - LEAS	4,777.00	
90216	BUS, OFFICE - LEASED EQUIPMENT			4,777.00
Total			4,777.00	4,777.00
Reclassifying Journal Entries JE # 5				
To reclass Chamber Dues, Education, Subscriptions to the correct line of the cost report				
60120	NURSING - CONTINUED EDUCATION	D.01a Tab (90084)	2,700.00	
90030	ADMIN. - SUBSCRIPTIONS & BOOKS		2,665.00	
Marcum 02	Greater Norwalk Chamber of Commerce		640.00	
Marcum 16	Misc. Expense		565.00	
90084	ADMIN. - LICENSES & DUES			6,570.00
Total			6,570.00	6,570.00
Reclassifying Journal Entries JE # 6				
To reclass Prior Period Income and ERC Tax Credit into the correct accounts				
57500	REV.SPEC.SERV. - OTHER	H.02	818,676.00	
Marcum 44	Prior Period Income			11,403.00
Marcum 45	ERC Tax Credit			807,273.00
Total			818,676.00	818,676.00
Total Reclassifying Journal Entries			996,438.00	996,438.00
Total All Journal Entries			996,438.00	996,438.00



Prepared By: Notre Dame

Provider Name: Notre Dame Conv. Homes, Inc
 Provider Number: 2865
 Period Ended: 9/30/2023

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.			