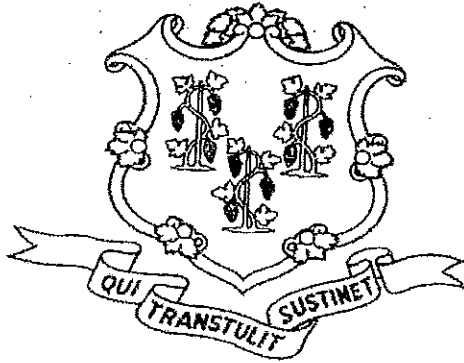
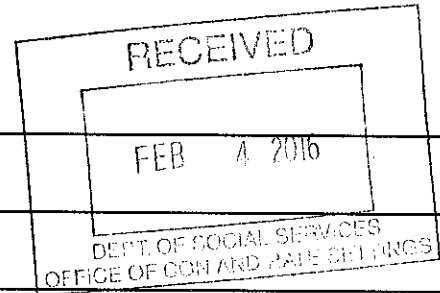


# State of Connecticut



15-37

## Annual Report of Long-Term Care Facility Cost Year 2015



Name of Facility (as licensed) Stamford Elderly Housing Corp. d/b/a Scofield Manor	
Address (No. & Street, City, State, Zip Code) 614 Scofield Road, Stamford, CT 06903	
Type of Facility <input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH	RHNS	Residential Care Home 1822-RCH	Medicare Provider
------------------	------	------	-----------------------------------	-------------------

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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**For Department Use Only**

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

RECEIVED

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**General Information**

Name of Facility (as licensed) Stamford Elderly Housing Corp. d/b/a Scofield Manor	License No. 1822-RCH	Report for Year Ended 9/30/2015	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 Stamford Elderly Housing Corp. d/b/a Scofield Manor [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, 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. ①

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.

① Subject to Desk Audit Review

Signed (Administrator) <i>Lavern Jarrett</i>		Date 1-28-16	Signed (Owner) <i>[Signature]</i>		Date 1-28-16
Printed Name (Administrator) Lavern Jarrett			Printed Name (Owner)		
Subscribed and Sworn to before me: 1/28/2016	State of CT	Date 1/28/16	Signed (Notary Public) <i>[Signature]</i>		Comm. Expires
Address of Notary Public 22 Clinton Avenue, Stamford, CT 06901					

CONSUELO VILLEGAS  
 Notary Public - Connecticut  
 My Commission Expires  
 March 31, 2017

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 614 Scofield Road, Stamford, CT 06903				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/30/2015	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 203-329-2388		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Stamford Elderly Housing Corp. d/b/a Scofield Manor		Address (No. & Street, City, State, Zip) 614 Scofield Road, Stamford, CT 06903		
License Numbers:	CCNH	RHNS	Residential Care Home 1822-RCH	Medicare Provider No.
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Residential Care Home
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No           If "Yes," explain fully.				
<b>Administrator</b>		Nursing Home Administrator's License No.:		
Name of Administrator Lavern Jarrett				
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		
N/A				





Stamford Elderly Housing Corporation  
Officers 12/11/13 to Present

	<u>Home Address</u>	<u>Office Address</u>
President:	Courtney A. Nelthropp 47 Shagbark Road Stamford, CT 06903 Home Phone: 203/322-4233 Work Phone: 203/325-1180	Sir Speedy Printing 15 Bank Street Stamford, CT 06901
Vice President:	Kristella Garcia 30 Brightside Drive Stamford, CT 06902 Home Phone: 203/966-5804 Work Phone: 203/335-0237	Willow Monument Works 2766 North Avenue Bridgeport, CT 06604
Director:	Jack Penfield 109 East Cross Street Stamford, CT 06907 Home Phone: 203/329-0222	N/A
Director:	Sheila Williams-Brown 64 Fairgate Drive Stamford, CT 06902 Home Phone: 203/406-0025	N/A
Director:	William J. McCullough 202 June Road Stamford, CT 06903 Home Phone: 203-536-7909 Work Phone: 203-967-8144	1100 Summer Street Stamford, CT 06905
Secretary/Treasurer:	Vincent J. Tufo 40 Pipers Hill Road Wilton, CT 06897 Home Phone: 203/834-9833 Work Phone: 203/977-1400, X3305	Charter Oak Communities 22 Clinton Ave. Stamford, CT 06901





## General Information and Questionnaire Related Parties\*

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor	License No. 1822-RCH	Report for Year Ended 9/30/2015	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**			
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Operations of Facility Pg. 16 / Line m12	106,748	106,748
Wormser	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Meals Various	146,696	146,696
Retention Group (HARRG) Municipal Employee Retirement Fund	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance Pg. 15 / Line 1a5	344,100	344,100
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Pension Pg. 15 / Line 1a7	108,692	108,692
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Property, Liability Auto Insurance Pg. 27 / Line 14d	25,048	25,048
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Workers Compensation Pg. 15 / Line 1a1	79,952	79,952
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	All Employee Payroll Pg. 10 / Line A13	1,006,459	1,006,459
City of Stamford	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Leasehold Improvements Pg. 22 / Line 8c	32,729	32,729
City of Stamford	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Real Estate		

\* 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 Stamford Elderly Housing Corp. d/b/a Scofield	License No. 1822-RCH	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

N/A - One level of care

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

N/A - One level of care

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

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



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

Name of Facility Stamford Elderly Housing Corp. d/	License No. 1822-RCH	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual   
  Cash   
  Modified Cash

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

<b>Independent Accounting Firm</b>	
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

<b>Services Provided by This Firm (describe fully)</b>		\$ 34,291
1 Annual audit, Tax preparation, Medicaid cost report preparation		\$
2		\$
3		\$
4		\$
<b>Charge for Services Provided</b>		\$ 34,291

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

<b>Legal Services Information</b>	
Name of Legal Firm or Independent Attorney 1 McElroy, Deutch, Mulvaney & Carpenter LLP 2 3 4 5	Telephone Number 973-993-8100

<b>Address (No. &amp; Street, City, State, Zip Code)</b>	
1 1300 Mt Kemble Ave, Morristown, NJ 07960	
2	
3	
4	
5	

<b>Services Provided by This Firm (describe fully)</b>		\$ 8,786
1 Union negotiations for contract renewal		\$
2		\$
3		\$
4		\$
5		\$
<b>Charge for Services Provided</b>		\$ 8,786

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

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-8 Rev. 9/2002

**Schedule of Resident Statistics**

Name of Facility	License No.	Report for Year Ended						Page	of	
		9/30/2015								
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	Residential Care Home			CCNH
1. Certified Bed Capacity		Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home			Total	Residential Care Home	
A. On last day of PREVIOUS report period		50			50	50	50			50
B. On last day of THIS report period		50			50	50	50			50
2. Number of Residents		48			48	48	48			48
A. As of midnight of PREVIOUS report period		42			42	42	42			42
B. As of midnight of THIS report period										
3. Total Number of Days Care Provided During Period										
A. Medicare										
B. Medicaid (Conn.)										
C. Medicaid (other states)		365			365	273	273			92
D. Private Pay		16,851			16,851	12,627	12,627			4,224
E. State SSI for RCH										
F. Other (Specify)		17,216			17,216	12,900	12,900			4,316
G. Total Care Days During Period (3A thru F)										
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days		442			442	224	224			218
B. Other Bed Reserve Days										
5. Total Resident Days (3G + 4A + 4B)		17,658			17,658	13,124	13,124			4,534

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

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield	License No. 1822-RCH	Report for Year Ended 9/30/2015	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	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home		
	(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	Residential Care Home
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare		Medicaid		Self-Pay		Other State Assisted		
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	ICF-MR	
No. of Residents							1	41	
Per Diem Rate							128.00	122.73	
a. One bed rm.							125.00	122.73	
b. Two bed rms.									
c. Three or more bed rms.									
<b>TOTAL</b>							CCNH	RHNS	Residential Care Home

7. Total Number of Physical Therapy Treatments

A. Medicare - Part B			
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other			
D. Total Physical Therapy Treatments			

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B			
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other			
D. Total Speech Therapy Treatments			

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B			
B. Medicaid (Exclusive of Part B)			
1. Maintenance Treatments			
2. Restorative Treatments			
C. Other			
D. Total Occupational Therapy Treatments			

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Elderly Housing Corp. d/b/a Scofield Manor	1822-RCH	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)					71,773	2,189
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					126,460	4,756
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor					278,278	14,403
c. Dietary Workers						
6. Housekeeping Service						
a. Head Housekeeper					38,059	3,478
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance					39,537	2,080
b. Other Maintenance Workers						
8. Laundry Service						
a. Supervisor					26,733	2,078
b. Other Laundry Workers						
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						
b. RN					36,892	1,170
1. Direct Care						
2. Administrative**						
c. LPN						
1. Direct Care						
2. Administrative**						
d. Aides and Attendants					343,153	17,826
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists					45,574	1,815
h. Recreation Workers						
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						
n. Marketing						
o. Other (Specify)						
See Attached Schedule					1,006,459	49,795
<i>A-13. Total Salary Expenditures</i>						

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.  
 \*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.  
 \*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.





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

Name of Facility	License No.		Report for Year Ended		Page	of			
	1822-RCH		9/30/2015				11	37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

\* 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.

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-12 Rev. 10/2005

**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		
Stamford Elderly Housing Corp. d/b/a Scofield Manor		1822-RCH		9/30/2015		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							
<b>Section III - Administrators***</b>									
Judith Bernadine Jordan (10/1/2014 - 1/24/2015)			12,070 Non Discrim	Administrator	354	A2			
Lavern Jarrett (November 3, 2014 - Present)			59,703 Non Discrim	Administrator	1,835	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Man		License No. 1822-RCH		Report for Year Ended 9/30/2015		Page 13	of 37
Item	Total Cost and Hours						
	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours	
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>							
1. Dietitian							
2. Dentist							
3. Pharmacist							
4. Podiatrist							
5. Physical Therapy							
a. Resident Care							
b. Other							
6. Social Worker							
7. Recreation Worker							
8. Physicians							
a. Medical Director (entire facility)							
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							
b. Other							
10. Occupational Therapist							
a. Resident Care							
b. Other							
11. Nurses and aides and attendants							
a. RN							
1. Direct Care							
2. Administrative***							
b. LPN							
1. Direct Care							
2. Administrative***							
c. Aides							
d. Other							
12. Other (Specify) See Attached Schedule							

**B-13 Total Fees Paid in Lieu of Salaries**

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.  
 \*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.  
 \*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.



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

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield M	1822-RCH	9/30/2015	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				79,952
a. Employee Health & Welfare Benefits	\$ 79,952			7,322
1. Workmen's Compensation	\$ 7,322			
2. Disability Insurance	\$			90,226
3. Unemployment Insurance	\$ 90,226			344,100
4. Social Security (F.I.C.A.)	\$ 344,100			
5. Health Insurance	\$			
6. Life Insurance (employees only (not-owners and not-operators))	\$ 108,692			108,692
7. Pensions (Non-Discriminatory (not-owners and not-operators))	\$			
8. Uniform Allowance	\$ 16,825			16,825
9. Other (Specify) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 34,291			34,291
d. Accounting and Auditing	\$ 8,786			8,786
e. Legal (Services should be fully described on Page 7)	\$			
f. Insurance on Lives of Owners and Operators (Specify)*	\$ 5,563			5,563
g. Office Supplies	\$ 7,681			7,681
h. Telephone and Cellular Phones	\$ 713			713
1. Telephone & Pagers	\$			
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)	\$			50
1. Income*	\$ 50			
2. Other (Specify) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 704,201			704,201
<b>Subtotal</b>				

(Carry Subtotals forward to next page)

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

**\*\*\* DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Stamford Elderly Housing Corp. d/b/a Scofield Manor  
9/30/2015

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	Residential Care Home
			-
Dental			\$ 14,325
Uniform/Other			\$ 2,500
<b>Total</b>	\$ -	\$ -	\$ 16,825

**Schedule of Other Taxes**

Description	CCNH	RHNS	Residential Care Home
			-
Business Tax for Fundraising			\$ 50
<b>Total</b>	\$ -	\$ -	\$ 50

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

Name of Facility	License No.	Report for Year Ended		Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor	1822-RCH	9/30/2015		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
	704,201			704,201	
<b>Subtotals Brought Forward:</b>					
1. Travel and Entertainment	\$				
1. Resident Travel and Entertainment	\$				175
2. Holiday Parties for Staff	\$	175			617
3. Gifts to Staff and Residents	\$	617			1,256
4. Employee Travel	\$	1,256			2,217
5. Education Expenses Related to Seminars and Conventions	\$	2,217			
6. Automobile Expense (not purchase or depreciation)	\$				
7. Other (Specify)	\$				
See Attached Schedule					
m. Other Administrative and General Expenses	\$	500			500
1. Advertising Help Wanted (all such expenses)	\$				600
2. Advertising Telephone Directory (all such expenses)***	\$	600			
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)***	\$	98			98
7. Postage	\$	650			650
* 8. Dues and Membership Fees to Professional Associations (Specify)	\$				
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	541			541
9. Subscriptions	\$				
10. Contributions***	\$				45,722
See Attached Schedule					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$	45,722			106,748
12. Administrative Management Services**	\$	106,748			4,562
13. Other (Specify)	\$	4,562			
See Attached Schedule					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	867,887			867,888

\* Do not include Subscriptions, which should go in item 9.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.



Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Residential Care Home
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
			\$ 600
Advertising & Marketing			
<b>Total Other Advertising</b>	\$ -	\$ -	\$ 600

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
			\$ 650
CARCH			
<b>Total Dues</b>	\$ -	\$ -	\$ 650

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
<b>Total Contributions</b>	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
			\$ 17
Book for Guests			\$ 3,099
Bank Fees			\$ 41
Background Screening - Admissions			\$ 615
Background Checks			\$ 790
Licenses			
<b>Total Other Administrative and General</b>	\$ -	\$ -	\$ 4,562

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

Name of Facility	License No.	Report for Year Ended	Page of
Stamford Elderly Housing Corp. d/b/a Sec	1822-RCH	9/30/2015	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 #
Stamford Housing Authority	106,748	Accounting, Payroll, Personnel, Union Contract, Secretarial & Clerical	Pg. 16 / Line m12

\* 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
Stamford Elderly Housing Corp. d/b/a Scofield Manor		1822-RCH	9/30/2015		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 203,694				203,694
2.	Non-Food Supplies	\$ 1,018				1,018
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Management Services**		\$				
d. Other (Specify) _____		\$				
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 204,712</b>				<b>204,712</b>
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?		<input checked="" type="radio"/> Yes	<input type="radio"/> No			
I. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost. See page 29		
L. Is any revenue collected from these people?		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify amt. See page 30		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.		
O. Is any revenue collected from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor		License No. 1822-RCH	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home
3. Laundry		Lbs.			
a. In-House Processing*		Amt. \$			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Lbs.			
		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)		\$	7,244		7,244
c. Management Services**		\$			
d. Other (Specify) Linen Rentals		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	7,244		7,244
3F. Laundry Questionnaire					
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Elderly Housing Corp. d/b/a Scofield		1822-RCH	9/30/2015		20	37
Item		Total	CCNH	RHNS	Residential Care Home	
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> ) Housekeeping Supplies	\$ 19,340				19,340
4E.	<b>Total Housekeeping Expenditures (4a + b + c + d)</b>	\$ 19,340				19,340
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$ 534				534
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$				
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$				
i.	Recreation	\$ 16,510				16,510
j.	Other (Specify)**** See Attached Schedule	\$ 2,031				2,031
5K.	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$ 19,075				19,075

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	Residential Care Home
			-
Medical Supplies			\$ 2,031
<b>Total Other Resident Care</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,031</b>

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State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-21 Rev. 10/2001

**Report of Expenditures  
 of Individuals or Firms Providing Services by Contract \***

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

Name of Facility	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				Page of	
		Yes	No			CCNH	RHNS	Residential Care Home	Pg		Line
Stamford Elderly Housing Corp. d/b/a Scofield Manor				1822-RCH	9/30/2015					21	37
Name of Individual or Company	Address	Yes	No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	Residential Care Home	Pg	Line	
ADP	1266 East Main Street, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	15,862			16	16	11
Front Line Service	8 Viaduct Road, Stamford, CT 06907	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Administrative	26,160			16	16	11
City Carting & Recycling	29 Lake Drive, Darien, CT 06820	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal	10,934			22	6f	
Mickel's Landscape	301 Commerce Drive, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	10,760			22	6f	
Champion Maintenance Services, LLC	425 Fairfield Ave, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Janitorial Services	23,752			22	6f	
Northeast Elevator Service Corp		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Elevator Maintenance	12,461					
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\*\* Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
		9/30/2015	CCNH	RHNS	22	37
Stamford Elderly Housing Corp. d/b/a Scofield	1822-RCH					Residential Care Home
		Total				
6. Maintenance & Operation of Plant	\$	26,632				26,632
a. Repairs & Maintenance	\$	48,439				48,439
b. Heat	\$	60,678				60,678
c. Light & Power	\$	9,016				9,016
d. Water	\$					
e. Equipment Lease (Provide detail on page 6)	\$	97,012				97,012
f. Other (itemize) See Attached Schedule	\$	241,777				241,777
6g. <b>Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$					
7. Depreciation (complete schedule page 23*)	\$					4,565
a. Land Improvements	\$	4,565				4,262
b. Building & Building Improvements	\$	4,262				12,492
c. Non-Movable Equipment	\$	12,492				21,319
d. Movable Equipment	\$	21,319				
*7e. <b>Total Depreciation Costs (7a + b + c + d)</b>	\$					
8. Amortization (Complete att. Schedule Page 24*)	\$					
a. Organization Expense	\$					32,729
b. Mortgage Expense	\$	32,729				
c. Leasehold Improvements	\$					
d. Other (Specify)	\$	32,729				32,729
*8e. <b>Total Amortization Costs (8a + b + c + d)</b>	\$					
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	\$					
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$	54,048				54,048
11. <b>Total Property Expenses (7e + 8e + 9 + 10)</b>	\$					

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





**Depreciation Schedule**

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor		License No. 1822-RCH		Report for Year Ended 9/30/2015				Page 23	of 37
		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Prior Years									
b. 2012 Toyota Sienna									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
<b>E. Total Depreciation</b>									
								12,492	
								21,319	

Stamford Elderly Housing Corp. d/b/a Scofield Manor  
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/28/2015	New Flooring	\$ 23,097	10	\$ 2,310
<b>Total additions for Building Improvements</b>		\$ 23,097		\$ 2,310 *
<b>Deletions:</b>				
Various	Prior Unidentified Assets	\$ (42,561)	Various	\$ -
<b>Total deletions for Building Improvements</b>		\$ (42,561)		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
6/15/2015	Chairs	\$ 15,523	5	\$ 3,105
<b>Total additions for Movable Equipment</b>		<b>\$ 15,523</b>		<b>\$ 3,105 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
8/3/2015	Electrical & Generator	\$ 22,000	20	\$ 1,100
9/15/2015	Electrical & Generator	\$ 20,000	20	\$ 1,000
10/22/2014	Asbestos Maintenance Project	\$ 348	10	\$ 35
1/30/2015	Boiler Upgrade	\$ 8,087	20	\$ 404
4/24/2015	Boiler Upgrade	\$ 969	20	\$ 48
1/19/2015	Boiler Room Hazardous Materials Inspection	\$ 2,213	10	\$ 221
8/11/2015	Emergency Light Repair	\$ 1,560	20	\$ 78
5/14/2015	Boiler Room Hazardous Materials Inspection	\$ 2,611	10	\$ 261
<b>Total additions for Leasehold Improvement</b>		<b>\$ 57,788</b>		<b>\$ 3,147 *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor		License No. 1822-RCH		Report for Year Ended 9/30/2015		Page 24		of 37	
		Date of Acquisition Month Year	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
<b>A. Organization Expense</b>									
1.									
2.									
3.									
<b>A-4. Subtotal</b>									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
<b>B-4. Subtotal</b>									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period	Var	Various	616,471	419,628	S/L		29,582		
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Various	57,788		S/L		3,147		
<b>C-4. Subtotal</b>									
<b>D. Total Amortization</b>									
									32,729
									32,729

\* 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.



Emergency Generator							
Emergency Generator							
		Current depreciation appears to have been included in prior for the 2011 cost	S/L	859	-	859	(859)
			S/L	859	-	859	(859)
<b>2014 Acquisitions</b>							
Chiller Compressor (6/20/2014)	9,531	9,531	S/L	1,906	1,906	3,812	5,719
<b>Total</b>	<b>165,056</b>	<b>165,056</b>		<b>152,481</b>	<b>4,262</b>	<b>156,743</b>	<b>8,312</b>
<b>Motor Vehicles:</b>							
Prior years	46,960	46,960	S/L	46,960	-	46,960	-
Honda Odyssey	26,470	26,470	S/L	26,470	-	26,470	-
<b>2003 Acquisitions</b>							
Plymouth Voyager (2003)	6,659	6,659	S/L	6,659	-	6,659	-
Shuttle Bus	38,000	38,000	S/L	38,000	-	38,000	-
<b>2004 Acquisitions</b>							
Used car for food	5,900	5,900	S/L	5,900	-	5,900	-
<b>2012 Acquisitions</b>							
2012 Toyota Sienna	26,295	26,295	S/L	15,777	5,259	21,036	5,259
<b>Total</b>	<b>150,284</b>	<b>150,284</b>		<b>139,766</b>	<b>6,259</b>	<b>145,025</b>	<b>5,259</b>
<b>Other Movable Equipment</b>							
Acquired prior 2000	168,845	168,845	S/L	168,845	-	168,845	-
Acquired during 2000	2,733	2,733	S/L	2,733	-	2,733	-
Gateway Computer (2001)	1,036	0	S/L				1,036
Toaster (2001)	1,143	0	S/L				1,143
Stainless Steel Tables	3,160	3,160	S/L	3,160	-	3,160	-
Furniture for Lounge	3,614	3,614	S/L	3,614	-	3,614	-
Equipment	2,697	2,697	S/L	2,697	-	2,697	-
<b>2003 New Acquisitions</b>							
Slicer/Misc Items (Kitchen Items)	2,468	2,468	S/L	2,468	-	2,468	-
Chairs	4,104	4,104	S/L	4,104	-	4,104	-
<b>2004 New Acquisitions</b>							
Patio Equipment (furniture)	1,200	1,200	S/L	1,200	-	1,200	-
Food Equipment (steamtable)	4,740	4,740	S/L	4,740	-	4,740	-
Patio Equipment (furniture)	1,200	1,200	S/L	1,200	-	1,200	-
<b>2007 Acquisition</b>							
SWC Office furniture	2,538	2,538	S/L	2,538	-	2,538	-
<b>2008 Acquisitions</b>							
Freezer	4,964	4,964	SL	4,964	-	4,964	-
Ice Cube Machine	3,215	3,215	SL	3,215	-	3,215	-
<b>2009 Acquisitions</b>							
Dining Chairs (50)	19,858	19,858	S/L	7,943	1,324	9,267	10,591
<b>2012 Acquisitions</b>							
Lounge Furniture	14,767	14,767	S/L	2,953	984	3,938	10,829
<b>2013 Acquisitions</b>							
52 Mattresses	9,099	9,099	S/L	2,730	1,820	4,550	4,550
<b>2015 Acquisitions</b>							
Chairs	15,523	15,523	S/L	-	3,105	3,105	12,418
<b>Total</b>	<b>266,904</b>	<b>264,725</b>		<b>219,104</b>	<b>7,233</b>	<b>226,338</b>	<b>40,567</b>
<b>Leasehold Improvements</b>							
Acquired prior 2000	487,581	487,581	S/L	487,581	-	487,581	-
CJLC Audit AJE	(257,096)	(257,096)		(257,096)	-	(257,096)	-
CJLC Audit AJE	(6,569)	(6,569)		(6,569)	-	(6,569)	-
	<b>223,916</b>	<b>223,916</b>		<b>223,916</b>	-	<b>223,916</b>	-
<b>2001 New Acquisitions</b>							
Upgrade Electrical/Booster	4,454	4,454	S/L	4,454	-	4,454	-
Kitchen Renovation	7,500	7,500	S/L	7,500	-	7,500	-
New Radiator Piping	5,053	5,053	S/L	5,053	-	5,053	-
<b>Total</b>	<b>17,006</b>	<b>17,006</b>		<b>17,006</b>	-	<b>17,006</b>	-
<b>2007 Leasehold Improvements</b>							
Pump Chamber Rebuild	81,996	81,996	S/L	65,562	8,200	73,762	8,234
Asbestos Abatement for Pump Chamber	15,850	15,850	S/L	12,680	1,585	14,265	1,585
Landscaping Work	53,522	53,522	S/L	42,817	5,352	48,169	5,353
Landscaping Work	9,731	9,731	S/L	7,784	973	8,758	973
HVAC	24,596	24,596	S/L	19,678	2,460	22,138	2,458

Total

**2008 Leasehold Improvements**

Awning for Building  
Shower room/Bathroom Tile Floor  
Storm Drain Repair

	<u>185,695</u>	<u>185,695</u>
	6,680	6,680
	32,000	32,000
	23,000	23,000
	<u>61,680</u>	<u>61,680</u>

**2014 Leasehold Improvements**  
Asbestos Abatement Work  
Emergency Lighting and Generator

	<u>28,174</u>	<u>28,174</u>
	100,000	100,000
	<u>128,174</u>	<u>128,174</u>

**2015 Leasehold Improvements**

Electrical & Generator  
Electrical & Generator  
Asbestos Maintenance Project  
Boiler Upgrade  
Boiler Upgrade  
Boiler Room Hazardous Materials Inspection  
Emergency Light Repair  
Boiler Room Hazardous Materials Inspection

	<u>22,000</u>	<u>22,000</u>
	20,000	20,000
	348	348
	8,087	8,087
	969	969
	2,213	2,213
	1,560	1,560
	2,611	2,611
	<u>57,788</u>	<u>57,788</u>
	<u>674,259</u>	<u>674,259</u>

Total Leasehold Improvement

	<u>2,320,846</u>	<u>2,316,965</u>
--	------------------	------------------

TOTAL

Amount Per F/S (TB Linked)  
Amount Per Cost Report  
Rounding (Less)

874,351  
1,646,587

F/S vs C/R NBV - Page 31, Line B9  
F/S vs C/R Dep - Page 36, Line F1

(2,769)  
(36,413)

	<u>148,522</u>	<u>18,570</u>	<u>167,092</u>	<u>18,604</u>
--	----------------	---------------	----------------	---------------

	3,116	445	3,562	3,118
	11,200	1,800	12,800	19,200
	8,050	1,150	9,200	13,800
	<u>22,366</u>	<u>3,195</u>	<u>25,562</u>	<u>36,118</u>

	2,817	2,817	5,635	22,539
	5,000	5,000	10,000	90,000
	<u>7,817</u>	<u>7,817</u>	<u>15,635</u>	<u>112,539</u>

	-	1,100	1,100	20,900
	-	1,000	1,000	19,000
	-	35	35	313
	-	404	404	7,683
	-	48	48	921
	-	221	221	1,992
	-	78	78	1,482
	-	261	261	2,350
	-	<u>3,147</u>	<u>3,147</u>	<u>54,641</u>

	<u>419,628</u>	<u>32,729</u>	<u>452,357</u>	<u>221,902</u>
--	----------------	---------------	----------------	----------------

	<u>2,010,829</u>	<u>54,048</u>	<u>2,022,316</u>	<u>298,530</u>
--	------------------	---------------	------------------	----------------

17,635  
54,048

800,493  
1,569,959

73,858  
76,628

1



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

Name of Facility Stamford Elderly Housing Corp. d/b/a		License No. 1822-RCH	Report for Year Ended 9/30/2015		Page 25	of 37
<b>11. Property Questionnaire</b>						
<b>Part A</b>						
Is the property either owned by the Facility or leased from a Related Party?*			<input checked="" type="radio"/> Yes		<input type="radio"/> No	
			If "Yes," complete Part B. If "No," complete Part C.			
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.						
Description		Total				
1. Date Land Purchased		1920s				
2. Date Structure Completed		01/01/31				
3. If NOT Original Owner, Date of Purchase		N/A				
4. Date of Initial Licensure		1950s				
5. Total Licensed Bed Capacity		50				
6. Square Footage		N/A				
7. Acquisition Cost						
a. Land		N/A				
b. Building		N/A				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage	
1. Financing						
a. Type of Financing (e.g., fixed, variable)		Bonds				
b. Date Mortgage Obtained		1930s				
c. Interest Rate for the Cost Year		N/A				
d. Term of Mortgage (number of years)		N/A				
e. Amount of Principal Borrowed		N/A				
f. Principal balance outstanding as of 9/30/2015		N/A				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>						
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						
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>						
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
Stamford Elderly Housing Corp. d/b/a		1822-RCH	9/30/2015			26	37
Item			Total	CCNH	RHNS	Residential Care Home	
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
Stamford Elderly Housing Corp. d/b		1822-RCH		9/30/2015		27	37
Item				Total	CCNH	RHNS	Residential Care Home
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)				\$ 4,326			4,326
b. Insurance on Automobiles				\$ 2,694			2,694
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 14,136			14,136
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 3,892			3,892
D & O Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$ 25,048			25,048
15. Total All Expenditures (A-13 thru C-14)				\$ 2,445,590			2,445,590

### D. Adjustments to Statement of Expenditures

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor				License No. 1822-RCH	Report for Year Ended 9/30/2015	Page 28	of 37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			14,369
3.			Occupational Therapy	\$	14,369		
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			175
14.	16	L3	Gifts, flowers and coffee shops	\$	175		
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$	600		600
18.	16	m3	Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			17
22.			Barber and Beauty	\$	17		
23.			Other - See attached Schedule	\$			
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			15,161
Subtotal (Items 1 - 26)				\$	15,161		

(Carry Subtotal forward to next page)

\* All except "Help Wanted".

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

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
12	12b1	RN: Direct Care - Capped at avg. wage rate of Aides (See attached)			\$ 14,369
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ 14,369

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m13	Book for Guests			\$ 17
<b>Total Other A&amp;G Adjustments</b>			\$ -	\$ -	\$ 17

**STAMFORD ELDERLY HOUSING CORPORATION d/b/a SCOFIELD MANOR**  
**RN Salary Disallowance**  
**September 30, 2015**

Total Aides Salaries	343,153
Total Aides Hours	<u>17,826</u>
<b>Aides Dollars per Hour</b>	<b>\$ 19.25</b>
Total RN Salaries	36,892
Total RN Hours	<u>1,170</u>
<b>RN Dollars per Hour</b>	<b>\$ 31.53</b>
<b>Difference between RN and Aides hourly wage</b>	<b>\$ <u>12.28</u></b>
Total RN Hours	1,170
Disallowed Hourly Wage	<u>\$ 12.28</u>
<b>RN Disallowed Salary Expense</b>	<b><u>\$ 14,369</u> *</b>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Stamford Elderly Housing Corp. d/b/a Scofield Manor			1822-RCH	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 15,161			15,161
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			5,928
34.			Other - See Attached Schedule	\$ 5,928			
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 146,696			146,696
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 167,785			167,785

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





Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
See Page	29c	Wormser (See attachment)			\$ 146,696
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ 146,696

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

STAMFORD ELDERLY HOUSING CORPORATION d/b/a SCOFIELD MANOR Pg. 29b

Cable TV Disallowance

9/30/2015

Total Cable Tv Expense	\$ 6,963	TB Linked
Total Monthly Fee Allowed	\$ 300	
Total Months	<u>12</u>	
Total Allowable Expense	\$ 3,600	
<b>Disallowed Expense</b>	<u><u>\$ 3,363</u></u>	{a}

Tickmark  
{a}

Ties to page 29a

**STAMFORD ELDERLY HOUSING CORPORATION d/b/a SCOFIELD MANOR**

**Wormser meals disallowance**

**September 30, 2015**

**Calculation of Meals**

**Scofield Manor**

Resident Days	17,658
Meals per day	<u>3</u>
Meals per year	52,974

\* Fringe benefit calculation:

Total Fringes	647,117
Total Salaries	<u>1,006,459</u>
	64.30%

**Wormser Congregate**

Number of Beds	41
Meals per day	<u>1</u>
Meals per year	14,965

Total dietary meals per year	<u>67,939</u>
Square Footage of Facility	24,000
Square Footage of Kitchen	<u>682</u>
Kitchen space as % of total	2.84%

Total meals served	67,939
Wormser meals	<u>14,965</u>
Catering as % of dietary	22.03%

Catering Allocation of Kitchen space 0.63%

**Expenses**

Administrative & General	Heat	48,439
	Light & Power	60,678
	Water	<u>9,016</u>
	Total	118,133
	Catering Allocation	<u>0.63%</u>
	Unallowable Amount	\$ 739
Capital	Property Insurance	25,048
	Catering Allocation	<u>0.63%</u>
	Unallowable amount	<u>\$ 157</u>
Direct	Dietary Salaries	278,278
	Dietary Fringes	178,923 *
	Dietary Supplies	-
	Raw Food	204,712
	Total	661,913
	Meals served allocation	<u>22.03%</u>
	<u>\$ 145,800</u>	
Total disallowed expenses	<u>\$ 146,696</u>	

**F. Statement of Revenue**

Name of Facility Stamford Elderly Housing Corp. d/b/a Sc 1822-RCH		Report for Year Ended 9/30/2015			Residential Care Home
License No. Sc 1822-RCH		Total	CCNH	RHNS	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					2,068,618
1. a. Medicaid Residents (CT only)	\$	2,068,618			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$				45,625
b. Medicare Room and Board Contractual Allowance **	\$	45,625			
4. a. Private-Pay Residents and Other	\$				
b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$				
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$				
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$				
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$				2,114,243
b. Other (Specify) - Non-Medicare	\$	2,114,243			
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>					
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$				
6. Private Duty Nurses' Fees	\$				257,935
7. Barber, Coffee, Beauty and Gift shops	\$	257,935			257,935
8. Other (Specify)	\$	257,935			
<b>V. Total Other Revenue (1 thru 8)</b>					2,372,178
<b>VI. Total All Revenue (III + V)</b>					

\* 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.

Stamford Elderly Housing Corp. d/b/a Scofield Manor  
9/30/2015

Schedule of Other Resident Revenue - Medicare

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
		\$ -	\$ -	\$ -
<b>Total Other Resident Revenue - Medicare</b>				

Schedule of Other Non-Medicare Resident Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
		\$ -	\$ -	\$ -
<b>Total Other Resident Revenue</b>				

Interest Income

Page Ref	Account	Account			
		Balance	CCNH	RHNS	Residential Care Home
					-
			\$ -	\$ -	\$ -
<b>Total Interest Income</b>					

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
30 IV 8	Wormser/Other Catering Income			\$ 163,435
30 IV 8	City of Stamford Grant			\$ 94,500
		\$ -	\$ -	\$ 257,935
<b>Total Other Revenue</b>				

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a S	1822-RCH	9/30/2015	31	37
Account	Amount			
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )		\$		218,218
2. Resident Accounts Receivable (Less Allowance for Bad Debts)		\$		107,497
3. Other Accounts Receivable (Excluding Owners or Related Parties)		\$		
4. Inventories		\$		
5. Prepaid Expenses		\$		26,207
a. Prepaid Expenses & Other Assets	26,207			
b. _____				
c. _____				
d. _____				
6. Interest Receivable		\$		
7. Medicare Final Settlement Receivable		\$		
8. Other Current Assets ( <i>itemize</i> )		\$		
_____				
_____				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>		\$		351,922
<b>B. Fixed Assets</b>				
1. Land		\$		
2. Land Improvements	*Historical Cost _____ Accum. Depreciation _____ Net	\$		
3. Buildings	*Historical Cost <u>1,064,342</u> Accum. Depreciation <u>1,041,854</u> Net	\$		22,488
4. Leasehold Improvements	*Historical Cost <u>674,259</u> Accum. Depreciation <u>452,357</u> Net	\$		221,902
5. Non-Movable Equipment	*Historical Cost <u>165,056</u> Accum. Depreciation <u>156,743</u> Net	\$		8,313
6. Movable Equipment	*Historical Cost <u>266,904</u> Accum. Depreciation <u>226,337</u> Net	\$		40,567
7. Motor Vehicles	*Historical Cost <u>150,284</u> Accum. Depreciation <u>145,025</u> Net	\$		5,259
8. Minor Equipment-Not Depreciable		\$		
9. Other Fixed Assets ( <i>itemize</i> )		\$		(2,769)
F/S vs C/R NBV	(2,769)			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>		\$		295,760

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

(Carry Total forward to next page)

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

Name of Facility Stamford Elderly Housing Corp. d/b/a S	License No. 1822-RCH	Report for Year Ended 9/30/2015	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	647,682
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	(234,549)
Inter Program - Due From			(234,549)	
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)			\$	(234,549)
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)			\$	413,133

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield		1822-RCH	9/30/2015	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	82,871
2. Notes Payable ( <i>itemize</i> )				\$	
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	125,657
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
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> )				\$	178,066
Other Current Liabilities		31,589			
Accrued Liabilities - Other		146,477			
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	386,594

\* 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 Stamford Elderly Housing Corp. d/b/a Scofi		License No. 1822-RCH	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				386,594	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties ( <i>itemize</i> )					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities ( <i>itemize</i> )					
\$					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					
\$					
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					
\$ 386,594					

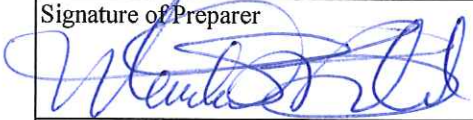
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a	1822-RCH	9/30/2015	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	221,902
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	221,902
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(158,364)
6. Gain or Loss for Period			\$	(36,999)
				10/1/2014 thru 9/30/2015
7. Total Net Worth			\$	(195,363)
<b>C. Total Reserves and Net Worth</b>			\$	26,539
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	413,133

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Sc	1822-RCH	9/30/2015	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(171,694)
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	2,372,178
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	2,409,177
D. Net Income or Deficit			\$	(36,999)
E. Balance			\$	(208,693)
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses Per Page 27	\$2,445,590			
F/S vs C/R Dep	(36,413)			
Expenses Per F/S	\$2,409,177			
2. Other ( <i>itemize</i> )				
Prior Period Adjustment		13,330		
F-3. Total Additions			\$	13,330
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount		
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose			Amount	
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(195,363)
				09/30/15

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

Name of Facility Stamford Elderly Housing Corp. d/b/a	License No. 1822-RCH	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/21/16		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

# Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Name Stamford Elderly Housing Corp. d/b/a Scofield Manor

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

Yes  No

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

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

Yes  No

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

6. During cost year 2015, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No  17. Have all contractual allowances been properly reported on Page 30?

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

Yes  No  18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

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

Yes  No  19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

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

Yes  No  20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

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

Yes  No  21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

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

Yes  No  22. Has all required documentation been submitted to the Annual Report review and audit contractor?

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



Client: Scofield Manor  
Engagement: Medicaid - Scofield Manor 2015 Cost Report  
Period Ending: 9/30/2015  
Trial Balance: A.01 - TB-OTHER

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
		175,834.00			175,834.00
111101	Cash-unrestricted	31,590.00			31,590.00
111102	Cash-unrestricted	5,459.00			5,459.00
111103	Cash-unrestricted	5,335.00			5,335.00
111104	Cash-unrestricted	130,802.00			130,802.00
124001	Account receivable - other government	3,433.00			(26,738.00)
125051	Account receivable - Other - Private	(26,738.00)			26,207.00
126101	Allowance for doubtful accounts - tenants	26,207.00			(234,549.00)
142001	Prepaid expenses and other assets	(234,549.00)			163,129.00
144001	Inter program - due from	163,129.00			295,946.00
162001	Buildings	295,946.00			415,276.00
163001	Furniture, equipment and machinery - dwellings	415,276.00			(800,493.00)
164001	Furniture, equipment and machinery - administration	(800,493.00)		(2,068,618.00)	(2,068,618.00)
166001	Accumulated depreciation	0.00	RJE - 8	(2,068,618.00)	(45,625.00)
303110	PATIENT REVENUE	0.00	RJE - 8	(45,625.00)	(163,435.00)
	Private Pay	0.00	RJE - 8	(163,435.00)	(163,435.00)
303111	WORMSER CATERING INCOME	(14,689.00)	RJE - 8	(163,435.00)	(14,689.00)
303691	Accounts payable <= 90 days	(29,556.00)			(29,556.00)
312001	Accrued wage/payroll taxes payable	(96,101.00)			(96,101.00)
321001	Accrued compensated absences - current portion	(68,182.00)			(68,182.00)
322001	Accounts payable - other government	(31,589.00)			(31,589.00)
333001	Other current liabilities	(146,477.00)			(146,477.00)
345001	Accrued liabilities - other	0.00			278,278.00
346001	SALARIES- KITCHEN STAFF	0.00	RJE - 7	278,278.00	278,278.00
401111	SALARIES- ADMINISTRATION STAFF	0.00	RJE - 7	126,460.00	126,460.00
401112	SALARIES- ATTENDANTS	0.00	RJE - 7	126,460.00	343,153.00
401113	SALARIES-RN DIRECT CARE	0.00	RJE - 7	343,153.00	343,153.00
401113.1	SALARIES- BUILDING MAINT. STAFF	0.00	RJE - 7	36,892.00	36,892.00
401114	SALARIES-HOUSE KEEPING STAFF	0.00	RJE - 7	39,537.00	39,537.00
401115	SALARIES- LAUNDRY STAFF	0.00	RJE - 7	38,059.00	38,059.00
401116	SALARIES-SOCIAL SERVICES STAFF	0.00	RJE - 7	39,537.00	39,537.00
401117	Subscriptions	158,364.00	RJE - 12	38,059.00	38,059.00
452937	Unrestricted Net Assets	0.00	RJE - 11	26,733.00	26,733.00
512101	TELEPHONE - CELLULAR	0.00	RJE - 3	26,733.00	26,733.00
512742	MISCELLANEOUS EXPENSE	0.00	RJE - 1	45,574.00	45,574.00
512931	EMPLOYEE BENEFITS-MERF	0.00	RJE - 2	45,574.00	45,574.00
513352	Dental	0.00	RJE - 2	541.00	541.00
513355	LTD	0.00	RJE - 2	541.00	541.00
513356	DIETARY SUPPLIES	0.00	RJE - 3	541.00	541.00
525131	HOUSEKEEPING SUPPLIES	0.00	RJE - 6	86.00	86.00
543631	LAUNDRY RENTALS	0.00	RJE - 4	932.00	932.00
545501	D & O Insurance	0.00	RJE - 5	19,340.00	19,340.00
550502	Car Insurance	0.00	RJE - 14	19,340.00	19,340.00
552992		0.00	RJE - 14	7,244.00	7,244.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
564541	FEDERAL SOCIAL SECURITY	0.00		90,226.00	90,226.00
			RJE - 1	90,226.00	
708002	Other government grants	(94,500.00)			(94,500.00)
715001	Other revenue	(2,114,243.00)		2,114,243.00	0.00
			RJE - 8	2,114,243.00	
715002	Other revenue	(163,435.00)		163,435.00	0.00
			RJE - 8	163,435.00	
911001	Administrative salaries	140,676.00		(68,903.00)	71,773.00
			RJE - 7	(140,676.00)	
			RJE - 7	71,773.00	
912001	Auditing fees	30,081.00		4,210.00	34,291.00
			RJE - 13	4,210.00	
913001	Management Fee	106,748.00			106,748.00
913201	Front Line Service Fee	26,160.00			26,160.00
914001	Advertising and Marketing	600.00			600.00
915001	Employee benefit contributions - administrative	78,950.00		(33,279.00)	45,671.00
			RJE - 1	(29,918.00)	
			RJE - 2	(3,361.00)	
916001	Office Expenses - Equipment Maintenance & Repair	2,745.00		12.00	2,757.00
			RJE - 3	12.00	
916002	Office Expenses - Equipment Purchases <5,000	238.00			238.00
916003	Office Expenses - Other Office Expense	3,835.00			3,835.00
916004	Office Expenses - Postage	98.00			98.00
916008	Office Expenses - Stationary/Supplies	1,728.00			1,728.00
916009	Office Expenses - Telephone	8,394.00		(713.00)	7,681.00
			RJE - 11	(713.00)	
917001	Legal Expense	8,786.00			8,786.00
918001	Travel	198.00		419.00	617.00
			RJE - 3	239.00	
			RJE - 10	180.00	
919002	Other - Consulting Fees	7,910.00		(4,210.00)	3,700.00
			RJE - 13	(4,210.00)	
919004	Other - Data Processing	15,862.00			15,862.00
919006	Other - Membership Dues & Fees	1,981.00		(1,331.00)	650.00
			RJE - 12	(1,331.00)	
919007	Other - Miscellaneous Sundry	2,130.00		(2,130.00)	0.00
			RJE - 3	(2,130.00)	
919008	Other - Staff Training	1,256.00			1,256.00
919010	Other - Bank Fees	3,099.00			3,099.00
921001	Tenant services - salaries	780,464.00		(780,464.00)	0.00
			RJE - 7	(780,464.00)	
921002	Tenant services - salaries Overtime	41,872.00		(41,872.00)	0.00
			RJE - 7	(41,872.00)	
923001	Employee benefit contributions - tenant services	462,041.00		(180,359.00)	281,682.00
			RJE - 1	(180,687.00)	
			RJE - 2	(19,672.00)	
924001	Tenant services - other	19,312.00		(19,312.00)	0.00
			RJE - 10	(19,312.00)	
924002	Tenant services - other (Food Services)	204,174.00		(480.00)	203,694.00
			RJE - 6	(932.00)	
			RJE - 10	452.00	
931001	Water	9,016.00			9,016.00
932001	Electricity	60,678.00			60,678.00
933001	Gas	8,768.00			8,768.00
934001	Fuel	39,671.00			39,671.00
941001	OM&O - Labor	38,230.00		(38,230.00)	0.00
			RJE - 7	(38,230.00)	
941002	OM&O Labor - Overtime	1,753.00		(1,753.00)	0.00
			RJE - 7	(1,753.00)	
942001	OM&O Materials - Appliance Parts	751.00			751.00
942003	OM&O Materials - Electrical	615.00			615.00
942006	OM&O Materials - Janitorial	19,340.00		(19,340.00)	0.00
			RJE - 4	(19,340.00)	
942007	OM&O Materials - Other Materials	2,304.00			2,304.00
942008	OM&O Materials - Paint	670.00			670.00
942009	OM&O Materials - Plumbing	1,029.00			1,029.00
942011	OM&O Materials - Vehicles	2,217.00			2,217.00
943010	OM&O Contracts - Garbage/Trash Removal	10,934.00			10,934.00
943020	OM&O Contracts - Heating/Cooling	6,911.00			6,911.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
943030	OM&O Contracts - Snow Removal	10,760.00			10,760.00
943040	OM&O Contracts - Elevator	12,461.00			12,461.00
943050	OM&O Contracts - Landscape/Grounds	5,750.00			5,750.00
943070	OM&O Contracts - Electrical	4,497.00			4,497.00
943080	OM&O Contracts - Plumbing	6,212.00			6,212.00
943090	OM&O Contracts - Extermination	2,730.00			2,730.00
943100	OM&O Contracts - Janitorial	36,340.00		(7,244.00)	29,096.00
			RJE - 5	(7,244.00)	
943110	OM&O Contracts - Routine Maintenance	23,637.00			23,637.00
943120	OM&O Contracts - Miscellaneous	2,292.00			2,292.00
945001	Employee benefit contribution - OM&O	26,174.00		(9,427.00)	16,747.00
			RJE - 1	(8,313.00)	
			RJE - 2	(1,114.00)	
961101	Property Insurance	4,326.00			4,326.00
961201	Liability Insurance	14,136.00			14,136.00
961301	Workmen's Compensation	79,952.00			79,952.00
961401	All other Insurance	6,586.00		(6,586.00)	0.00
			RJE - 14	(6,586.00)	
962101	Compensated absences	3,464.00		(3,464.00)	0.00
			RJE - 7	(3,464.00)	
974001	Depreciation expense	17,635.00			17,635.00
Marcum 10	Resident Transportation	0.00		8,336.00	8,336.00
			RJE - 10	8,336.00	
Marcum 11	Cablevision (Residents)	0.00		6,963.00	6,963.00
			RJE - 10	6,963.00	
Marcum 12	Over the Counter Drugs	0.00		534.00	534.00
			RJE - 10	534.00	
Marcum 14	Resident Entertainment	0.00		250.00	250.00
			RJE - 10	250.00	
Marcum 15	Resident Parties	0.00		577.00	577.00
			RJE - 10	577.00	
Marcum 16	Background Screening - Admissions	0.00		41.00	41.00
			RJE - 3	41.00	
Marcum 18	Resident Supplies	0.00		384.00	384.00
			RJE - 3	83.00	
			RJE - 10	301.00	
Marcum 21	Business Tax for Fundraising	0.00		50.00	50.00
			RJE - 3	50.00	
Marcum 23	Uniform/Other	0.00		2,500.00	2,500.00
			RJE - 2	2,500.00	
Marcum 24	Background Checks	0.00		615.00	615.00
			RJE - 3	615.00	
Marcum 28	Employee Recognition	0.00		175.00	175.00
			RJE - 3	175.00	
Marcum 29	Licenses	0.00		790.00	790.00
			RJE - 12	790.00	
Marcum 5	Recruitment	0.00		500.00	500.00
			RJE - 3	500.00	
Marcum 8	Medical Supplies	0.00		2,031.00	2,031.00
			RJE - 3	312.00	
			RJE - 10	1,719.00	
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>					

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
911001	Administrative salaries	140,676.00		(68,903.00)	71,773.00
			RJE - 7	(140,676.00)	
			RJE - 7	71,773.00	
		<u>140,676.00</u>		<u>(68,903.00)</u>	<u>71,773.00</u>
<b>Subtotal [2] Administrators</b>					
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
401112	SALARIES- ADMINISTRATION STAFF	0.00		126,460.00	126,460.00
			RJE - 7	126,460.00	
		<u>0.00</u>		<u>126,460.00</u>	<u>126,460.00</u>
<b>Subtotal [4] Other Administrative Salaries</b>					
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
401111	SALARIES- KITCHEN STAFF	0.00		278,278.00	278,278.00
			RJE - 7	278,278.00	
		<u>0.00</u>		<u>278,278.00</u>	<u>278,278.00</u>
<b>Subtotal [5C] Dietary Workers</b>					
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>				
401115	SALARIES-HOUSE KEEPING STAFF	0.00		38,059.00	38,059.00
			RJE - 7	38,059.00	
		<u>0.00</u>		<u>38,059.00</u>	<u>38,059.00</u>
<b>Subtotal [6B] Other Housekeeping Workers</b>					
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
401114	SALARIES- BUILDING MAINT. STAFF	0.00		39,537.00	39,537.00
			RJE - 7	39,537.00	
941001	OM&O - Labor	38,230.00		(38,230.00)	0.00
			RJE - 7	(38,230.00)	
941002	OM&O Labor - Overtime	1,753.00		(1,753.00)	0.00
			RJE - 7	(1,753.00)	
		<u>39,983.00</u>		<u>(446.00)</u>	<u>39,537.00</u>
<b>Subtotal [7B] Other Maintenance Workers</b>					
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>				
401118	SALARIES- LAUNDRY STAFF	0.00		26,733.00	26,733.00
			RJE - 7	26,733.00	
		<u>0.00</u>		<u>26,733.00</u>	<u>26,733.00</u>
<b>Subtotal [8B] Other Laundry Workers</b>					
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
401113.1	SALARIES-RN DIRECT CARE	0.00		36,892.00	36,892.00
			RJE - 7	36,892.00	
		<u>0.00</u>		<u>36,892.00</u>	<u>36,892.00</u>
<b>Subtotal [12B1] RNs - Direct Care</b>					
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
401113	SALARIES- ATTENDANTS	0.00		343,153.00	343,153.00
			RJE - 7	343,153.00	
921001	Tenant services - salaries	780,464.00		(780,464.00)	0.00
			RJE - 7	(780,464.00)	
		<u>780,464.00</u>		<u>(437,311.00)</u>	<u>343,153.00</u>
<b>Subtotal [12D] Aides and Attendants</b>					
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
401117	SALARIES-SOCIAL SERVICES STAFF	0.00		45,574.00	45,574.00
			RJE - 7	45,574.00	
		<u>0.00</u>		<u>45,574.00</u>	<u>45,574.00</u>
<b>Subtotal [12H] Recreation Workers</b>					
<b>Subgroup : [12I3]</b>	<b>Resident Care</b>				
921002	Tenant services - salaries Overtime	41,872.00		(41,872.00)	0.00
			RJE - 7	(41,872.00)	
		<u>41,872.00</u>		<u>(41,872.00)</u>	<u>0.00</u>
<b>Subtotal [12I3] Resident Care</b>					
<b>Subgroup : [120]</b>	<b>Other</b>				
962101	Compensated absences	3,464.00		(3,464.00)	0.00
			RJE - 7	(3,464.00)	
		<u>3,464.00</u>		<u>(3,464.00)</u>	<u>0.00</u>
<b>Subtotal [120] Other</b>					
<b>Total [10-A] Salaries and Wages</b>		<u>1,006,459.00</u>		<u>0.00</u>	<u>1,006,459.00</u>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
961301	Workmen's Compensation	79,952.00		0.00	79,952.00
				0.00	
		<u>79,952.00</u>		<u>0.00</u>	<u>79,952.00</u>
<b>Subtotal [1A1] Workmen's Compensation</b>					
<b>Subgroup : [1A2]</b>	<b>Disability Insurance</b>				
513356	LTD	0.00		7,322.00	7,322.00
			RJE - 2	7,322.00	
		<u>0.00</u>		<u>7,322.00</u>	<u>7,322.00</u>
<b>Subtotal [1A2] Disability Insurance</b>					
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
584541	FEDERAL SOCIAL SECURITY	0.00		90,226.00	90,226.00
			RJE - 1	90,226.00	
		<u>0.00</u>		<u>90,226.00</u>	<u>90,226.00</u>
<b>Subtotal [1A4] Social Security (FICA)</b>					
<b>Subgroup : [1A6]</b>	<b>Health Insurance</b>				

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2015 Cost Report**  
 Period Ending: **9/30/2015**  
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
915001	Employee benefit contributions - administrative	78,950.00		(33,279.00)	45,671.00
			RJE - 1	(28,918.00)	
			RJE - 2	(3,361.00)	
923001	Employee benefit contributions - tenant services	462,041.00		(180,359.00)	281,682.00
			RJE - 1	(160,687.00)	
			RJE - 2	(19,672.00)	
945001	Employee benefit contribution - OM&O	26,174.00		(9,427.00)	16,747.00
			RJE - 1	(8,313.00)	
			RJE - 2	(1,114.00)	
<b>Subtotal [1A6] Health Insurance</b>		<b>567,165.00</b>		<b>(223,065.00)</b>	<b>344,100.00</b>
<b>Subgroup : [1A7] Pensions</b>					
513352	EMPLOYEE BENEFITS-MERF	0.00		108,692.00	108,692.00
			RJE - 1	108,692.00	
<b>Subtotal [1A7] Pensions</b>		<b>0.00</b>		<b>108,692.00</b>	<b>108,692.00</b>
<b>Subgroup : [1A9] Other</b>					
513355	Dental	0.00		14,325.00	14,325.00
			RJE - 2	14,325.00	
Marcum 23	Uniform/Other	0.00		2,500.00	2,500.00
			RJE - 2	2,500.00	
<b>Subtotal [1A9] Other</b>		<b>0.00</b>		<b>16,825.00</b>	<b>16,825.00</b>
<b>Subgroup : [1D] Accounting and Auditing</b>					
912001	Auditing fees	30,081.00		4,210.00	34,291.00
			RJE - 13	4,210.00	
<b>Subtotal [1D] Accounting and Auditing</b>		<b>30,081.00</b>		<b>4,210.00</b>	<b>34,291.00</b>
<b>Subgroup : [1E] Legal</b>					
917001	Legal Expense	8,786.00		0.00	8,786.00
<b>Subtotal [1E] Legal</b>		<b>8,786.00</b>		<b>0.00</b>	<b>8,786.00</b>
<b>Subgroup : [1G] Office Supplies</b>					
916003	Office Expenses - Other Office Expense	3,835.00		0.00	3,835.00
916008	Office Expenses - Stationary/Supplies	1,728.00		0.00	1,728.00
<b>Subtotal [1G] Office Supplies</b>		<b>5,563.00</b>		<b>0.00</b>	<b>5,563.00</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
916009	Office Expenses - Telephone	8,394.00		(713.00)	7,681.00
			RJE - 11	(713.00)	
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>8,394.00</b>		<b>(713.00)</b>	<b>7,681.00</b>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>					
512742	TELEPHONE - CELLULAR	0.00		713.00	713.00
			RJE - 11	713.00	
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<b>0.00</b>		<b>713.00</b>	<b>713.00</b>
<b>Subgroup : [1K2] Other</b>					
Marcum 21	Business Tax for Fundraising	0.00		50.00	50.00
			RJE - 3	50.00	
<b>Subtotal [1K2] Other</b>		<b>0.00</b>		<b>50.00</b>	<b>50.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>699,941.00</b>		<b>4,260.00</b>	<b>704,201.00</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [3] Gifts to Staff and Residents</b>					
Marcum 28	Employee Recognition	0.00		175.00	175.00
			RJE - 3	175.00	
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>0.00</b>		<b>175.00</b>	<b>175.00</b>
<b>Subgroup : [4] Employee Travel</b>					
918001	Travel	198.00		419.00	617.00
			RJE - 3	239.00	
			RJE - 10	180.00	
<b>Subtotal [4] Employee Travel</b>		<b>198.00</b>		<b>419.00</b>	<b>617.00</b>
<b>Subgroup : [6] Education Expense</b>					
919008	Other - Staff Training	1,256.00		0.00	1,256.00
<b>Subtotal [6] Education Expense</b>		<b>1,256.00</b>		<b>0.00</b>	<b>1,256.00</b>
<b>Subgroup : [6] Automobile Expense</b>					
942011	OM&O Materials - Vehicles	2,217.00		0.00	2,217.00
<b>Subtotal [6] Automobile Expense</b>		<b>2,217.00</b>		<b>0.00</b>	<b>2,217.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>					
Marcum 5	Recruitment	0.00		500.00	500.00
			RJE - 3	500.00	
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>0.00</b>		<b>500.00</b>	<b>500.00</b>
<b>Subgroup : [M3] Advertising Other</b>					
914001	Advertising and Marketing	600.00		0.00	600.00

Client: **Scotfield Manor**  
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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
<b>Subtotal [M3] Advertising Other</b>		<u>600.00</u>		<u>0.00</u>	<u>600.00</u>
<b>Subgroup : [M7] Postage</b>					
916004	Office Expenses - Postage	98.00		0.00	98.00
<b>Subtotal [M7] Postage</b>		<u>98.00</u>		<u>0.00</u>	<u>98.00</u>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>					
919006	Other - Membership Dues & Fees	1,981.00	RJE - 12	(1,331.00)	650.00
				(1,331.00)	
<b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>		<u>1,981.00</u>		<u>(1,331.00)</u>	<u>650.00</u>
<b>Subgroup : [M9] Subscriptions</b>					
452937	Subscriptions	0.00	RJE - 12	541.00	541.00
				541.00	
<b>Subtotal [M9] Subscriptions</b>		<u>0.00</u>		<u>541.00</u>	<u>541.00</u>
<b>Subgroup : [M11] Services Provided by Contract</b>					
913201	Front Line Service Fee	26,160.00		0.00	26,160.00
919002	Other - Consulting Fees	7,910.00	RJE - 13	(4,210.00)	3,700.00
				(4,210.00)	
919004	Other - Data Processing	15,862.00		0.00	15,862.00
<b>Subtotal [M11] Services Provided by Contract</b>		<u>49,932.00</u>		<u>(4,210.00)</u>	<u>45,722.00</u>
<b>Subgroup : [M12] Administrative Management Services</b>					
913001	Management Fee	106,748.00		0.00	106,748.00
<b>Subtotal [M12] Administrative Management Services</b>		<u>106,748.00</u>		<u>0.00</u>	<u>106,748.00</u>
<b>Subgroup : [M13] Other</b>					
512931	MISCELLANEOUS EXPENSE	0.00	RJE - 3	17.00	17.00
				17.00	
919010	Other - Bank Fees	3,099.00		0.00	3,099.00
Marcum 16	Background Screening - Admissions	0.00	RJE - 3	41.00	41.00
				41.00	
Marcum 24	Background Checks	0.00	RJE - 3	615.00	615.00
				615.00	
Marcum 29	Licenses	0.00	RJE - 12	790.00	790.00
				790.00	
<b>Subtotal [M13] Other</b>		<u>3,099.00</u>		<u>1,463.00</u>	<u>4,662.00</u>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>		<u>166,129.00</u>		<u>(2,443.00)</u>	<u>163,686.00</u>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
924001	Tenant services - other	19,312.00	RJE - 10	(19,312.00)	0.00
				(19,312.00)	
924002	Tenant services - other (Food Services)	204,174.00	RJE - 6	(480.00)	203,694.00
			RJE - 10	(932.00)	
				482.00	
<b>Subtotal [2A1] Raw Food</b>		<u>223,486.00</u>		<u>(19,792.00)</u>	<u>203,694.00</u>
<b>Subgroup : [2A2] Non-Food Supplies</b>					
525131	DIETARY SUPPLIES	0.00	RJE - 3	1,018.00	1,018.00
			RJE - 6	86.00	
				932.00	
<b>Subtotal [2A2] Non-Food Supplies</b>		<u>0.00</u>		<u>1,018.00</u>	<u>1,018.00</u>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<u>223,486.00</u>		<u>(18,774.00)</u>	<u>204,712.00</u>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3B] Purchased Services</b>					
545501	LAUNDRY RENTALS	0.00	RJE - 5	7,244.00	7,244.00
				7,244.00	
<b>Subtotal [3B] Purchased Services</b>		<u>0.00</u>		<u>7,244.00</u>	<u>7,244.00</u>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<u>0.00</u>		<u>7,244.00</u>	<u>7,244.00</u>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4D] Other</b>					
543631	HOUSEKEEPING SUPPLIES	0.00	RJE - 4	19,340.00	19,340.00
				19,340.00	
<b>Subtotal [4D] Other</b>		<u>0.00</u>		<u>19,340.00</u>	<u>19,340.00</u>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>					
Marcum 12	Over the Counter Drugs	0.00	RJE - 10	534.00	534.00
				534.00	
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<u>0.00</u>		<u>534.00</u>	<u>534.00</u>
<b>Subgroup : [5I] Recreation</b>					
Marcum 10	Resident Transportation	0.00	RJE - 10	8,336.00	8,336.00
				8,336.00	
Marcum 11	Cablevision (Residents)	0.00	RJE - 10	6,963.00	6,963.00
				6,963.00	

Client: **Scofield Manor**  
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 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
Marcum 14	Resident Entertainment	0.00	RJE - 10	250.00	250.00
Marcum 15	Resident Parties	0.00	RJE - 10	577.00	577.00
Marcum 18	Resident Supplies	0.00	RJE - 3	384.00	384.00
			RJE - 10	83.00	
				301.00	
<b>Subtotal [5I] Recreation</b>		<b>0.00</b>		<b>16,510.00</b>	<b>16,510.00</b>
<b>Subgroup : [5J] Other</b>					
919007	Other - Miscellaneous Sundry	2,130.00	RJE - 3	(2,130.00)	0.00
				(2,130.00)	
Marcum 8	Medical Supplies	0.00	RJE - 3	2,031.00	2,031.00
			RJE - 10	312.00	
				1,719.00	
<b>Subtotal [5J] Other</b>		<b>2,130.00</b>		<b>(99.00)</b>	<b>2,031.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>2,130.00</b>		<b>36,286.00</b>	<b>38,416.00</b>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
916001	Office Expenses - Equipment Maintenance & Repair	2,745.00	RJE - 3	12.00	2,757.00
				12.00	
916002	Office Expenses - Equipment Purchases <5,000	238.00		0.00	238.00
943110	OM&O Contracts - Routine Maintenance	23,637.00		0.00	23,637.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>26,620.00</b>		<b>12.00</b>	<b>26,632.00</b>
<b>Subgroup : [6B] Heat</b>					
933001	Gas	8,768.00		0.00	8,768.00
934001	Fuel	39,671.00		0.00	39,671.00
<b>Subtotal [6B] Heat</b>		<b>48,439.00</b>		<b>0.00</b>	<b>48,439.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>					
932001	Electricity	60,678.00		0.00	60,678.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>60,678.00</b>		<b>0.00</b>	<b>60,678.00</b>
<b>Subgroup : [6D] Water</b>					
931001	Water	9,016.00		0.00	9,016.00
<b>Subtotal [6D] Water</b>		<b>9,016.00</b>		<b>0.00</b>	<b>9,016.00</b>
<b>Subgroup : [6F] Other</b>					
942001	OM&O Materials - Appliance Parts	751.00		0.00	751.00
942003	OM&O Materials - Electrical	615.00		0.00	615.00
942006	OM&O Materials - Janitorial	19,340.00	RJE - 4	(19,340.00)	0.00
				(19,340.00)	
942007	OM&O Materials - Other Materials	2,304.00		0.00	2,304.00
942008	OM&O Materials - Paint	670.00		0.00	670.00
942009	OM&O Materials - Plumbing	1,029.00		0.00	1,029.00
943010	OM&O Contracts - Garbage/Trash Removal	10,934.00		0.00	10,934.00
943020	OM&O Contracts - Heating/Cooling	6,911.00		0.00	6,911.00
943030	OM&O Contracts - Snow Removal	10,760.00		0.00	10,760.00
943040	OM&O Contracts - Elevator	12,461.00		0.00	12,461.00
943050	OM&O Contracts - Landscape/Grounds	5,750.00		0.00	5,750.00
943070	OM&O Contracts - Electrical	4,497.00		0.00	4,497.00
943080	OM&O Contracts - Plumbing	6,212.00		0.00	6,212.00
943090	OM&O Contracts - Extermination	2,730.00		0.00	2,730.00
943100	OM&O Contracts - Janitorial	36,340.00		(7,244.00)	29,096.00
			RJE - 5	(7,244.00)	
943120	OM&O Contracts - Miscellaneous	2,292.00		0.00	2,292.00
<b>Subtotal [6F] Other</b>		<b>123,596.00</b>		<b>(26,684.00)</b>	<b>97,012.00</b>
<b>Subgroup : [7B] Building &amp; Building Improvements</b>					
974001	Depreciation expense	17,635.00		0.00	17,635.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>17,635.00</b>		<b>0.00</b>	<b>17,635.00</b>
<b>Total [22] Maintenance and Property</b>		<b>286,984.00</b>		<b>(26,572.00)</b>	<b>269,412.00</b>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [14A] Insurance on Property</b>					
961101	Property insurance	4,326.00		0.00	4,326.00
<b>Subtotal [14A] Insurance on Property</b>		<b>4,326.00</b>		<b>0.00</b>	<b>4,326.00</b>
<b>Subgroup : [14B] Insurance of Automobiles</b>					
552992	Car Insurance	0.00	RJE - 14	2,694.00	2,694.00
				2,694.00	
961401	All other Insurance	6,586.00		(6,586.00)	0.00

Client: **Scofield Manor**  
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 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-OTHER**  
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Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
<b>Subtotal [14B] Insurance of Automobiles</b>		<u>6,686.00</u>	RJE - 14	<u>(6,586.00)</u> <u>(3,892.00)</u>	<u>2,694.00</u>
<b>Subgroup : [14C1] Umbrella</b>					
961201	Liability Insurance	14,136.00		0.00	14,136.00
<b>Subtotal [14C1] Umbrella</b>		<u>14,136.00</u>		<u>0.00</u>	<u>14,136.00</u>
<b>Subgroup : [14C3] Other</b>					
550502	D & O Insurance	0.00	RJE - 14	3,892.00 <u>3,892.00</u>	3,892.00
<b>Subtotal [14C3] Other</b>		<u>0.00</u>		<u>3,892.00</u>	<u>3,892.00</u>
<b>Total [27] Interest and Insurance</b>		<u>25,048.00</u>		<u>0.00</u>	<u>25,048.00</u>
<b>Group : [30] Statement of Revenue</b>					
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>					
303110	PATIENT REVENUE	0.00	RJE - 8	(2,068,618.00) <u>(2,068,618.00)</u>	(2,068,618.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<u>0.00</u>		<u>(2,068,618.00)</u>	<u>(2,068,618.00)</u>
<b>Subgroup : [4A] Private-pay residents and other</b>					
303111	Private Pay	0.00	RJE - 8	(45,625.00) <u>(45,625.00)</u>	(45,625.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<u>0.00</u>		<u>(45,625.00)</u>	<u>(45,625.00)</u>
<b>Subgroup : [18] Other Revenue</b>					
303691	WORMSER CATERING INCOME	0.00	RJE - 8	(163,435.00) <u>(163,435.00)</u>	(163,435.00)
708002	Other government grants	(94,500.00)		0.00	(94,500.00)
715001	Other revenue	(2,114,243.00)	RJE - 8	2,114,243.00 <u>2,114,243.00</u>	0.00
715002	Other revenue	(163,435.00)	RJE - 8	163,435.00 <u>163,435.00</u>	0.00
<b>Subtotal [18] Other Revenue</b>		<u>(2,372,178.00)</u>		<u>2,114,243.00</u>	<u>(267,935.00)</u>
<b>Total [30] Statement of Revenue</b>		<u>(2,372,178.00)</u>		<u>0.00</u>	<u>(2,372,178.00)</u>
<b>Group : [31] Balance Sheet</b>					
<b>Subgroup : [31A] Assets</b>					
111101	Cash-unrestricted	175,834.00		0.00	175,834.00
111102	Cash-unrestricted	31,590.00		0.00	31,590.00
111103	Cash-unrestricted	5,459.00		0.00	5,459.00
111104	Cash-unrestricted	5,335.00		0.00	5,335.00
124001	Account receivable - other government	130,802.00		0.00	130,802.00
125051	Account receivable - Other - Private	3,433.00		0.00	3,433.00
126101	Allowance for doubtful accounts - tenants	(26,738.00)		0.00	(26,738.00)
142001	Prepaid expenses and other assets	26,207.00		0.00	26,207.00
144001	Inter program - due from	(234,549.00)		0.00	(234,549.00)
162001	Buildings	163,129.00		0.00	163,129.00
163001	Furniture, equipment and machinery - dwellings	295,946.00		0.00	295,946.00
164001	Furniture, equipment and machinery - administration	415,276.00		0.00	415,276.00
166001	Accumulated depreciation	(800,493.00)		0.00	(800,493.00)
<b>Subtotal [31A] Assets</b>		<u>191,231.00</u>		<u>0.00</u>	<u>191,231.00</u>
<b>Subgroup : [31L] Liabilities</b>					
312001	Accounts payable <= 90 days	(14,689.00)		0.00	(14,689.00)
321001	Accrued wage/payroll taxes payable	(29,556.00)		0.00	(29,556.00)
322001	Accrued compensated absences - current portion	(96,101.00)		0.00	(96,101.00)
333001	Accounts payable - other government	(68,182.00)		0.00	(68,182.00)
345001	Other current liabilities	(31,589.00)		0.00	(31,589.00)
346001	Accrued liabilities - other	(146,477.00)		0.00	(146,477.00)
<b>Subtotal [31L] Liabilities</b>		<u>(386,594.00)</u>		<u>0.00</u>	<u>(386,594.00)</u>
<b>Subgroup : [31E] Equity</b>					
512101	Unrestricted Net Assets	158,364.00		0.00	158,364.00
<b>Subtotal [31E] Equity</b>		<u>158,364.00</u>		<u>0.00</u>	<u>158,364.00</u>
<b>Total [31] Balance Sheet</b>		<u>(36,999.00)</u>		<u>0.00</u>	<u>(36,999.00)</u>



Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 1</b>		<b>E.02</b>		
Reclass FICA & Pension Expense recorded as Health Insurance				
513352	EMPLOYEE BENEFITS-MERF		108,692.00	
564541	FEDERAL SOCIAL SECURITY		90,226.00	
915001	Employee benefit contributions - administrative			29,918.00
923001	Employee benefit contributions - tenant services			160,687.00
945001	Employee benefit contribution - OM&O			8,313.00
<b>Total</b>			<b>198,918.00</b>	<b>198,918.00</b>
<b>Reclassifying Journal Entries JE # 2</b>		<b>E.01</b>		
To reclass Dental, Disability & Uniforms from Health Insurance				
513355	Dental		14,325.00	
513356	LTD		7,322.00	
Marcum 23	Uniform/Other		2,500.00	
915001	Employee benefit contributions - administrative			3,361.00
923001	Employee benefit contributions - tenant services			19,672.00
945001	Employee benefit contribution - OM&O			1,114.00
<b>Total</b>			<b>24,147.00</b>	<b>24,147.00</b>
<b>Reclassifying Journal Entries JE # 3</b>		<b>E.03 - Misc Sundry</b>		
To reclass expenses from Misc. Sundry account				
512931	MISCELLANEOUS EXPENSE		17.00	
525131	DIETARY SUPPLIES		86.00	
916001	Office Expenses - Equipment Maintenance & Repair		12.00	
918001	Travel		239.00	
Marcum 16	Background Screening - Admissions		41.00	
Marcum 18	Resident Supplies		83.00	
Marcum 21	Business Tax for Fundraising		50.00	
Marcum 24	Background Checks		615.00	
Marcum 28	Employee Recognition		175.00	
Marcum 5	Recruitment		500.00	
Marcum 8	Medical Supplies		312.00	
919007	Other - Miscellaneous Sundry			2,130.00
<b>Total</b>			<b>2,130.00</b>	<b>2,130.00</b>
<b>Reclassifying Journal Entries JE # 4</b>		<b>E.01</b>		
Reclass Housekeeping Expense				
543631	HOUSEKEEPING SUPPLIES		19,340.00	
942006	OM&O Materials - Janitorial			19,340.00
<b>Total</b>			<b>19,340.00</b>	<b>19,340.00</b>
<b>Reclassifying Journal Entries JE # 5</b>		<b>E.01</b>		
Reclass Laundry Rental Expense				
545501	LAUNDRY RENTALS		7,244.00	
943100	OM&O Contracts - Janitorial			7,244.00
<b>Total</b>			<b>7,244.00</b>	<b>7,244.00</b>
<b>Reclassifying Journal Entries JE # 6</b>		<b>E.01 - Tenant Service Detail</b>		

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To reclass dietary supplies from food				
525131	DIETARY SUPPLIES		932.00	
924002	Tenant services - other (Food Services)			932.00
<b>Total</b>			<b>932.00</b>	<b>932.00</b>

**Reclassifying Journal Entries JE # 7**

**I.02**

Reclass Salary Expenses for page 10

401111	SALARIES- KITCHEN STAFF		278,278.00	
401112	SALARIES- ADMINISTRATION STAFF		126,460.00	
401113	SALARIES- ATTENDANTS		343,153.00	
401113.1	SALARIES-RN DIRECT CARE		36,892.00	
401114	SALARIES- BUILDING MAINT. STAFF		39,537.00	
401115	SALARIES-HOUSE KEEPING STAFF		38,059.00	
401116	SALARIES- LAUNDRY STAFF		26,733.00	
401117	SALARIES-SOCIAL SERVICES STAFF		45,574.00	
911001	Administrative salaries		71,773.00	
911001	Administrative salaries			140,676.00
921001	Tenant services - salaries			780,464.00
921002	Tenant services - salaries Overtime			41,872.00
941001	OM&O - Labor			38,230.00
941002	OM&O Labor - Overtime			1,753.00
962101	Compensated absences			3,464.00
<b>Total</b>			<b>1,006,459.00</b>	<b>1,006,459.00</b>

**Reclassifying Journal Entries JE # 8**

**F.01 & F.02**

Reclass Other Revenue

715001	Other revenue		2,114,243.00	
715002	Other revenue		163,435.00	
303110	PATIENT REVENUE			2,068,618.00
303111	Private Pay			45,625.00
303691	WORMSER CATERING INCOME			163,435.00
<b>Total</b>			<b>2,277,678.00</b>	<b>2,277,678.00</b>

**Reclassifying Journal Entries JE # 10**

**E.04**

To reclass Tenant Services - Other to proper line on cost report

918001	Travel		180.00	
924002	Tenant services - other (Food Services)		452.00	
Marcum 10	Resident Transportation		8,336.00	
Marcum 11	Cablevision (Residents)		6,963.00	
Marcum 12	Over the Counter Drugs		534.00	
Marcum 14	Resident Entertainment		250.00	
Marcum 15	Resident Parties		577.00	
Marcum 18	Resident Supplies		301.00	
Marcum 8	Medical Supplies		1,719.00	
924001	Tenant services - other			19,312.00
<b>Total</b>			<b>19,312.00</b>	<b>19,312.00</b>

**Reclassifying Journal Entries JE # 11**

**E.04 - 916009**

To reclass Cell Phone Expense from the Telephone Line

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2015 Cost Report**  
 Period Ending: **9/30/2015**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
512742	TELEPHONE - CELLULAR		713.00	
916009	Office Expenses - Telephone			713.00
<b>Total</b>			<b>713.00</b>	<b>713.00</b>

**Reclassifying Journal Entries JE # 12**

**E.03 - Membership & Dues**

To reclass subscriptions from the Dues account

452937	Subscriptions		541.00	
Marcum 29	Licenses		790.00	
919006	Other - Membership Dues & Fees			1,331.00
<b>Total</b>			<b>1,331.00</b>	<b>1,331.00</b>

**Reclassifying Journal Entries JE # 13**

**E.03 - Accounting - Audit**

To reclass accounting fees from consulting fees

912001	Auditing fees		4,210.00	
919002	Other - Consulting Fees			4,210.00
<b>Total</b>			<b>4,210.00</b>	<b>4,210.00</b>

**Reclassifying Journal Entries JE # 14**

**E.04 - 961401**

To reclass Insurance to the proper line of the cost report

550502	D & O Insurance		3,892.00	
552992	Car Insurance		2,694.00	
961401	All other Insurance			6,586.00
<b>Total</b>			<b>6,586.00</b>	<b>6,586.00</b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 1/21/2016  
 Run Date: 1/21/2016

Provider Name: Stamford Elderly Housing Corp. d/b/a Scofield Manor  
 Provider Number: 1822-RCH  
 Period Ended: 9/30/15

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	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>	✓			
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement	✓			
4	Were the number of vehicles allowed for reimbursement determined?	✓			
5	Was personal use of the facility vehicles determined?	✓			
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

**Conclusion:**

#2+ No purchases made during FY 2015  
 #7 N/A  
 #8 No additions during FY 2015