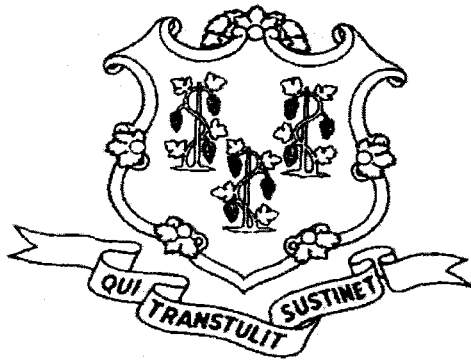


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2018

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 10/1/2017	Report for Year Ending 9/30/2018

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

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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 9/30/2018	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, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

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

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor	Period Covered:	From 10/1/2017	To 9/30/2018	
Address of Facility 614 Scofield Road, Stamford, CT 06903				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 1/7/2019		
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. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-329-2388	Report for Year Ended 9/30/2018	Page 2	of 37
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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
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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.
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Administrator	
Name of Administrator Lavern Jarrett	Nursing Home Administrator's License No.:

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name N/A	License No.:

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield M	1822-RCH	9/30/2018	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire
Related Parties*

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor	License No. 1822-RCH	Report for Year Ended 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Operations of Facility	Pg. 16 / Line m12	132,915	132,915
Wormser	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Meals	Various	95,717	95,717
Rentention Group (HARRG)	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Health Insurance	Pg. 15 / Line 1a5	190,930	190,930
Municipal Employee Retirement Fund	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Pension	Pg. 15 / Line 1a7	76,904	76,904
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Property, Liability Auto Insurance	Pg. 27 / Line 14d	30,678	30,678
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Workers Compensation	Pg. 15 / Line 1a1	25,594	25,594
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>		All Employee Payroll	Pg. 10 / Line A13	790,770	790,770
City of Stamford	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>		Leasehold Improvements	Pg. 22 / Line 8c	18,331	18,331
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 9/30/2018	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 (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

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

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

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

N/A - 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 Leases (Excluding Real Property)

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

Name of Facility			License No.	Report for Year Ended			Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor			1822-RCH	9/30/2018			6	37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
CIT Technology, 20 Commerce Drive, Cromwell, CT 06416	<input type="radio"/>	<input checked="" type="radio"/>	Printer/Copier (See attached)	06/27/16	60 Months	880	880	
	<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"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No
Total ***							880	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

**General Information and Questionnaire
Accounting Basis**

Name of Facility Stamford Elderly Housing Corp. d/	License No. 1822-RCH	Report for Year Ended 9/30/2018	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Marcum LLP 2 Whittlesey & Hadley, P.C. 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511 One Hamden Center, 2319 Whitney Avenue, Suite 2A, Hamden, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Annual audit, Tax preparation, Medicaid cost report preparation and advisory services	\$ 25,239
2 Planning and preliminary fiscal year-end audit work	\$ 2,500
3	\$
4	\$
	Charge for Services Provided
	\$ 27,739

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

Yes No Page 15, Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 McElroy, Deutch, Mulvaney & Carpenter LLP 2 Kainen, Escalara, and Mchale PC 3 4 5	Telephone Number 973-993-8100 860-493-0870
---	--

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

1 1 State Street, 14th Floor, Hartford, CT 06103-3102
2 21 Oak Street, Suite 601 Hartford, CT 06103
3
4
5

Services Provided by This Firm (*describe fully*)

1 Union negotiations and employment matters	\$ 7,794
2 Litigation insurance deductible payment and employee matters (Disallowed \$10,000 on Pg. 28)	\$ 11,771
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$ 19,565

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

Yes No Page 15, Line 1e

Schedule of Resident Statistics

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor		License No. 1822-RCH			Report for Year Ended 9/30/2018				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	50			50	50			50	50				50
B. On last day of THIS report period	50			50	50			50	50				50
2. Number of Residents													
A. As of midnight of PREVIOUS report period	46			46	46			46	47				47
B. As of midnight of THIS report period	47			47	47			47	47				47
3. Total Number of Days Care Provided During Period													
A. Medicare													
B. Medicaid (Conn.)													
C. Medicaid (other states)													
D. Private Pay	358			358	236			236	122				122
E. State SSI for RCH	16,567			16,567	12,348			12,348	4,219				4,219
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	16,925			16,925	12,584			12,584	4,341				4,341
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days	172			172	160			160	12				12
B. Other Bed Reserve Days	30			30	30			30					
5. Total Resident Days (3G + 4A + 4B)	17,127			17,127	12,774			12,774	4,353				4,353

Schedule of Resident Statistics (Cont'd)

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofie	License No. 1822-RCH	Report for Year Ended 9/30/2018	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	R.C.H. / ICF-MR
No. of Residents							1	46
Per Diem Rate								
a. One bed rm.							128.00	124.72
b. Two bed rms.							125.00	124.72
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
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	9/30/2018	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
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)					79,879	2,080
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					136,732	5,434
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers						
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers					52,078	3,792
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					45,408	2,155
8. Laundry Service						
a. Supervisor						
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						
1. Direct Care					43,843	1,144
2. Administrative**						
c. LPN						
1. Direct Care					37,688	1,313
2. Administrative**						
d. Aides and Attendants					395,142	19,667
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
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						
<i>A-13. Total Salary Expenditures</i>					790,770	35,585

* 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	
Stamford Elderly Housing Corp. d/b/a Scofield Manor			1822-RCH		9/30/2018			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	Residential Care Home							
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.		Report for Year Ended		Page	of	
Stamford Elderly Housing Corp. d/b/a Scofield Manor				1822-RCH		9/30/2018		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	Residential Care Home							
Section III - Administrators***										
Lavern Jarrett	79,879			Non Discrim	Administrator	2,080	A2			
Section IV - Assistant Administrators										

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Stamford Elderly Housing Corp. d/b/a Scofield Man	1822-RCH	9/30/2018	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
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	9/30/2018	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 25,594			25,594
2. Disability Insurance	\$ 11,798			11,798
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 66,858			66,858
5. Health Insurance	\$ 190,930			190,930
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 76,904			76,904
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 18,813			18,813
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 22,062			22,062
d. Accounting and Auditing	\$ 27,739			27,739
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 19,565			19,565
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 4,573			4,573
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 11,304			11,304
2. Cellular Phones	\$ 584			584
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$			
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$			
Subtotal	\$ 476,724			476,724

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

(Carry Subtotals forward to next page)

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

Stamford Elderly Housing Corp. d/b/a Scofield Manor
9/30/2018

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
			-
Dental			\$ 16,116
Uniform/Other			2,697
Total	\$ -	\$ -	\$ 18,813

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
			-
Total	\$ -	\$ -	\$ -

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	9/30/2018		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:	476,724			476,724	
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 1,216			1,216	
3. Gifts to Staff and Residents	\$ 561			561	
4. Employee Travel	\$				
5. Education Expenses Related to Seminars and Conventions	\$ 2,165			2,165	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 2,820			2,820	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 2,201			2,201	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 312			312	
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 23			23	
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$				
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$ 981			981	
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 24,993			24,993	
12. Administrative Management Services**	\$ 132,915			132,915	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 1,221			1,221	
C-14 Total Administrative & General Expenditures	\$ 646,132			646,132	

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

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
			-
Advertising & Marketing			\$ 312
Total Other Advertising	\$ -	\$ -	\$ 312

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
			-
Total Dues	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
			-
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
			-
Background Screenings			\$ 57
Background Checks			1,150
Food Service License			1
Amazon Prime Membership			13
Total Other Administrative and General	\$ -	\$ -	\$ 1,221

Schedule C-1 - Management Services*

Name of Facility Stamford Elderly Housing Corp. d/b/a Sco	License No. 1822-RCH	Report for Year Ended 9/30/2018	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Stamford Housing Authority	132,915	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	9/30/2018		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$				
2.	Non-Food Supplies	\$ 1,806				1,806
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 418,268				418,268
c. Other (Specify) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 420,074				420,074
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 type="radio"/> Yes	<input checked="" 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 type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.	
O.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.	
P.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor		1822-RCH	9/30/2018	19	37
Item		Total	CCNH	RHNS	Residential Care Home
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	6,655			6,655
c. Other (Specify)	\$				
3D. Total Laundry Expenditures (3a + b + c)	\$	6,655			6,655
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.

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Residential Care Home
			-
Medical Supplies			\$ 2,259
Total Other Resident Care	\$ -	\$ -	\$ 2,259

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

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor			License No. 1822-RCH		Report for Year Ended 9/30/2018			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
ADP	1266 East Main Street, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services	12,833			16	m11
City Carting & Recycling	8 Viaduct Road, Stamford, CT 06907	<input checked="" type="radio"/>	<input type="radio"/>	N/A	Garbage Removal	12,151			22	6f
Creative Culinary	109 Winesap Road, Stamford, CT 06903	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Food Service/Dietary	418,269			18	2b
Family Centers	888 Washington Blvd, Stamford, CT 06901	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Recreation Services	70,000			20	5i
Mickels Landscape Inc	30 Manor St, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	11,350			22	6f
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended			Page	of
Stamford Elderly Housing Corp. d/b/a Scofield	1822-RCH	9/30/2018			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 29,796				29,796	
b. Heat	\$ 41,127				41,127	
c. Light & Power	\$ 68,469				68,469	
d. Water	\$ 10,294				10,294	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 880				880	
f. Other (<i>itemize</i>)	\$ 53,125				53,125	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 203,691				203,691	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 4,211				4,211	
c. Non-Movable Equipment	\$ 4,209				4,209	
d. Movable Equipment	\$ 4,485				4,485	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 12,905				12,905	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 18,331				18,331	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 18,331				18,331	
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	\$					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 31,236				31,236	

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Residential Care Home
			-
OM&O Materials - Appliance Parts			\$ 819
OM&O Materials - Other Materials			7,903
OM&O Materials - Plumbing			155
OM&O Contracts - Garbage/Trash Removal			12,151
OM&O Contracts - Heating/Cooling			2,914
OM&O Contracts - Snow Removal			11,350
OM&O Contracts - Elevator			3,734
OM&O Contracts - Landscape/Grounds			5,220
OM&O Contracts - Electrical			2,651
OM&O Contracts - Plumbing			720
OM&O Contracts - Extermination			(840)
OM&O Contracts - Janitorial			1,890
OM&O Contracts - Miscellaneous			4,458
Total Other Repairs and Maintenance	\$ -	\$ -	\$ 53,125

Depreciation Schedule

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor				License No. 1822-RCH			Report for Year Ended 9/30/2018			Page 23	of 37		
Property Item				Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals		
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period				1,075,448		1,075,448	1,047,848	S/L	Various	3,421			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)				7,896		7,896		S/L	Various	790			
B-4. Subtotal											4,211		
C. Non-Movable Equipment													
1. Acquired prior to this report period				170,853		170,853	164,585	S/L	Various	4,209			
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal											4,209		
		Is a mileage logbook maintained?		Date of Acquisition		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
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. Prior Years				X		Var	Var	123,989	123,989	123,989	S/L	Various	
b. 2012 Toyota Sienna				X		2	2012	26,295	26,295	26,295	S/L	5 Yrs	
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						Var	Var	266,904	266,904	242,947	S/L	Various	4,179
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						Var	Var	3,061	3,061		S/L	Various	306
D-3. Subtotal													4,485
E. Total Depreciation													12,905

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
3/31/2018	Ice Cube Maker	\$ 3,061	10	\$ 306
Total additions for Movable Equipment		\$ 3,061		\$ 306 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor			1822-RCH		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var	Var	Various	746,751	507,623	S/L	Var	18,331	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									18,331
D. Total Amortization									18,331

* 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.

Stamford Elderly Housing Corporation d/b/a Scofield Manor
 Depreciation Schedule
 September 30, 2018

PROPERTY CATEGORY	Hist. Costs	Cost to Be Depr.	Method	Life	2017 Accum.	2018 Deprec.	2018 Accum.	NBV
<u>Building and Building Improvements</u>								
Acquired prior 2000	1,015,310	1,015,310	S/L	Var	1,015,310	-	1,015,310	-
<u>2002 Acquisitions</u>								
Kitchen Renovations	9,191	9,191	S/L	10	9,191	-	9,191	-
Lounge Renovations	2,598	2,598	S/L	10	2,598	-	2,598	-
Carpeting	7,751	7,751	S/L	10	7,751	-	7,751	-
Sliding Door Window/Lock	4,503	4,503	S/L	10	4,503	-	4,503	-
New Lighting in Hallway	6,000	6,000	S/L	10	6,000	-	6,000	-
Replace Generator	3,500	3,500	S/L	10	3,500	-	3,500	-
<u>2004 Acquisitions</u>								
Carpeting	1,460	1,460	S/L	5	1,460	-	1,460	-
Carpeting	1,316	1,316	S/L	5	1,316	-	1,316	-
<u>2005 Acquisitions</u>								
Security Cameras	5,705	5,705	S/L	5	5,705	-	5,705	-
Carpeting	2,224	2,224	S/L	5	2,224	-	2,224	-
<u>2006 Acquisitions</u>								
Improvements to Boiler	3,111	3,111	S/L	10	3,111	-	3,111	-
Propane Tank	13,298	13,298	S/L	10	13,298	-	13,298	-
Hot Water system	6,135	6,135	S/L	10	6,135	-	6,135	-
Fire suppression	288	-	n/a		-	-	-	288
<u>2007 Acquisitions</u>								
Hunter Mechanical valves	1,414	-	N/A		-	-	-	1,414
<u>2015 Acquisitions</u>								
New Flooring	23,097	23,097	S/L	10	6,930	2,310	9,240	13,857
<u>2015 Disposals</u>								
Prior Unidentified Assets	(42,561)	(42,561)	S/L	Var	(42,561)		(42,561)	-
<u>2016 Acquisitions</u>								
Masonry Work-Fr Bl	2,625	2,625	S/L	10	526	263	789	1,836
<u>2017 Acquisitions</u>								
New Lighting	2,541	2,541	S/L	10	254	254	508	2,033
Roofing Improvement	5,940	5,940	S/L	10	594	594	1,188	4,752
<u>2018 Acquisitions</u>								
Kitchen HVAC System Installation	60,896	60,896	S/L	10	-	6,090	6,090	54,806
Less: Comm. Dev. Block Grant for Kitchen Renovations	(53,000)	(53,000)	S/L	10	-	(5,300)	(5,300)	(47,700)
Total Building Improvements	1,083,344	1,081,642			1,047,847	4,211	1,052,058	31,286
<u>Non-Movable Equipment</u>								
Acquired prior 2000	65,165	65,165	S/L	Var	65,165	-	65,165	-
CJLC Audit AJE	(3,789)	(3,789)			-	-	-	(3,789)
CJLC Audit AJE	(2,248)	(2,248)			-	-	-	(2,248)
Ice Maker	1,213	1,213			-	-	-	1,213
Dishwasher Installation	5,916	5,916	S/L	10	5,916	-	5,916	-
Dishwasher	10,000	10,000	S/L	10	10,000	-	10,000	-
Oven	5,826	5,826	S/L	10	5,826	-	5,826	-
Kitchen Equipment	158	158			-	-	-	158
Freezer	3,725	3,725	S/L	10	3,725	-	3,725	-
Food Processor	1,378	1,378			-	-	-	1,378
Stainless Steel Tables	-	-	S/L	10	-	-	-	-
Nurse Call System	12,737	12,737	S/L	10	12,737	-	12,737	-
Furniture for Lounge	-	-	S/L	10	-	-	-	-
Ice Machine	2,426	2,426			-	-	-	2,426
Simplex System	6,119	6,119	S/L	10	6,119	-	6,119	-
<u>2003 Acquisitions</u>								
Generator Replacement	7,140	7,140	S/L	10	7,140	-	7,140	-
Window Treatments	2,919	2,919	S/L	5	2,919	-	2,919	-
<u>2005 Acquisitions</u>								
Hot Water Heater	2,974	2,974	S/L	10	2,974	-	2,974	-
<u>2006 Acquisitions</u>								
Security Solution	3,475	3,475	S/L	5	3,475	-	3,475	-
Gas Stove	6,310	6,310	S/L	10	6,310	-	6,310	-
<u>2007 New Acquisitions</u>								
Communication system	4,235	4,235	S/L	5	4,235	-	4,235	-
Laundry Dryer	2,595	2,595	S/L	5	2,595	-	2,595	-

2008 Acquisitions**2009 Acquisitions**

Nursing Call Bell System	17,251	17,251	S/L	10	15,528	1,723	17,251	-
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2011 Acquisitions

Emergency Generator	Current depreciation appears to have		S/L	5	859		859	(859)
Emergency Generator	been included in prior for the 2011		S/L	5	859		859	(859)

2014 Acquisitions

Chiller Compressor (6/20/2014)	9,531	9,531	S/L	5	7,624	1,906	9,530	1
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2017 Acquisitions

Water Heater	5,797	5,797	S/L	10	580	580	1,160	4,637
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Total	170,853	170,853			164,585	4,209	168,795	2,058
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Motor Vehicles:

Prior years	46,960	46,960	S/L	Var	46,960	-	46,960	-
Honda Odyssey	26,470	26,470	S/L	5	26,470	-	26,470	-

2003 Acquisitions

Plymouth Voyager (2003)	6,659	6,659	S/L	5	6,659	-	6,659	-
Shuttle Bus	38,000	38,000	S/L	5	38,000	-	38,000	-

2004 Acquisitions

Used car for food	5,900	5,900	S/L	5	5,900	-	5,900	-
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2012 Acquisitions

2012 Toyota Sienna	26,295	26,295	S/L	5	26,295	-	26,295	-
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Total	150,284	150,284			150,284	-	150,284	-
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Other Movable Equipment

Acquired prior 2000	168,845	168,845	S/L	Var	168,845	-	168,845	-
Acquired during 2000	2,733	2,733	S/L	5	2,733	-	2,733	-
Gateway Computer (2001)	1,036	0	S/L	N/A	-	-	-	1,036
Toaster (2001)	1,143	0	S/L	N/A	-	-	-	1,143
Stainless Steel Tables	3,160	3,160	S/L	10	3,160	-	3,160	-
Furniture for Lounge	3,614	3,614	S/L	10	3,614	-	3,614	-
Equipment	2,697	2,697	S/L	5	2,697	-	2,697	-

2003 New Acquisitions

Slicer/Misc Items (Kitchen Items)	2,468	2,468	S/L	5	2,468	-	2,468	-
Chairs	4,104	4,104	S/L	10	4,104	-	4,104	-

2004 New Acquisitions

Patio Equipment (furniture)	1,200	1,200	S/L	5	1,200	-	1,200	-
Food Equipment (steamtable)	4,740	4,740	S/L	10	4,740	-	4,740	-
Patio Equipment (furniture)	1,200	1,200	S/L	5	1,200	-	1,200	-

2007 Acquisition

SWC Office furniture	2,538	2,538	S/L	5	3,046	(508)	2,538	-
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2008 Acquisitions

Freezer	4,964	4,964	SL	5	5,957	(993)	4,964	-
Ice Cube Machine	3,215	3,215	SL	5	3,858	(643)	3,215	-

2009 Acquisitions

Dining Chairs (50)	19,858	19,858	S/L	15	11,915	1,324	13,239	6,619
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2012 Acquisitions

Lounge Furniture	14,767	14,767	S/L	15	5,906	984	6,890	7,877
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2013 Acquisitions

52 Mattresses	9,099	9,099	S/L	5	8,190	910	9,099	-
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2015 Acquisitions

Chairs	15,523	15,523	S/L	5	9,315	3,105	12,420	3,103
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2018 Acquisitions

Ice Cube Maker	3,061	3,061	S/L	10	-	306	306	2,755
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Total	269,965	267,786			242,948	4,485	247,432	22,533
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Leasehold Improvements

Acquired prior 2000	487,581	487,581	S/L	Var	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)	-
Total	223,916	223,916			223,916	-	223,916	-

2001 New Acquisitions

Upgrade Electrical/Booster	4,454	4,454	S/L	10	4,454	-	4,454	-
Kitchen Renovation	7,500	7,500	S/L	10	7,500	-	7,500	-
New Radiator Piping	5,053	5,053	S/L	10	5,053	-	5,053	-
Total	17,006	17,006			17,006	-	17,006	-

2007 Leasehold Improvements

Pump Chamber Rebuild	81,996	81,996	S/L	10	81,996	-	81,996	-
Asbestos Abatement for Pump Chamber	15,850	15,850	S/L	10	15,850	-	15,850	-
Landscaping Work	53,522	53,522	S/L	10	53,522	-	53,522	-
Landscaping Work	9,731	9,731	S/L	10	9,731	-	9,731	-
HVAC	24,596	24,596	S/L	10	24,596	-	24,596	-
Total	185,695	185,695			185,695	-	185,695	-

2008 Leasehold Improvements

Awning for Building	6,680	6,680	S/L	15	4,452	445	4,897	1,783
Shower room/Bathroom Tile Floor	32,000	32,000	S/L	20	16,000	1,600	17,600	14,400
Storm Drain Repair	23,000	23,000	S/L	20	11,500	1,150	12,650	10,350
Total	61,680	61,680			31,952	3,195	35,147	26,533

2014 Leasehold Improvements

Asbestos Abatement Work	28,174	28,174	S/L	10	11,269	2,817	14,086	14,088
Emergency Lighting and Generator	100,000	100,000	S/L	20	20,000	5,000	25,000	75,000
Total	128,174	128,174			31,269	7,817	39,086	89,088

2015 Leasehold Improvements

Electrical & Generator	22,000	22,000	S/L	20	3,300	1,100	4,400	17,600
Electrical & Generator	20,000	20,000	S/L	20	3,000	1,000	4,000	16,000
Asbestos Maintenance Project	348	348	S/L	10	105	35	140	208
Boiler Upgrade	8,087	8,087	S/L	20	1,212	404	1,616	6,471
Boiler Upgrade	969	969	S/L	20	144	48	192	777
Boiler Room Hazardous Materials Inspection	2,213	2,213	S/L	10	663	221	884	1,329
Emergency Light Repair	1,560	1,560	S/L	20	234	78	312	1,248
Boiler Room Hazardous Materials Inspection	2,611	2,611	S/L	10	783	261	1,044	1,567
Total	57,788	57,788			9,441	3,147	12,588	45,200

2016 Leasehold Improvements

Architect Fees - Gutters, corridor handrails, etc.	9,263	9,263	S/L	10	1,852	926	2,778	6,485
Boiler Tank Repairs	1,502	1,502	S/L	10	300	150	450	1,052
Electrical & Generator	22,000	22,000	S/L	20	2,200	1,100	3,300	18,700
Electrical & Generator	22,000	22,000	S/L	20	2,200	1,100	3,300	18,700
Inspector Services - Boiler	176	176	S/L	10	36	18	54	122
Boiler - Burner Conversion	675	675	S/L	20	68	34	102	573
Boiler - Study & Design Development	4,005	4,005	S/L	20	400	200	600	3,405
Boiler - Study & Design Development/Construct. Docs	3,720	3,720	S/L	20	372	186	558	3,162
Boiler - Construction Documents	1,500	1,500	S/L	20	150	75	225	1,275
Boiler - Structural Support	2,000	2,000	S/L	20	200	100	300	1,700
Boiler - Structural Support	2,264	2,264	S/L	20	226	113	339	1,925
Boiler - Structural Support	1,174	1,174	S/L	20	118	59	177	997
Boiler - Structural Support	563	563	S/L	20	56	28	84	479
Boiler - Relocate Existing Condensate Pump	1,650	1,650	S/L	20	166	83	249	1,401
Total	72,492	72,492			8,344	4,172	12,516	59,976

Total Leasehold Improvement

746,751	746,751	507,623	18,331	525,954	220,798
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TOTAL

2,421,198	2,417,317	2,113,287	31,236	2,144,523	276,675
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3,881

Amount Per F/S (TB Linked)

955,211

Amount Per Cost Report

1,674,447

Rounding (Less)

1,605,664

14,844

855,800

99,411

31,236

1,618,569

55,877

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

43,534

Res. for Leasehold Properties - Page 35, Line A4

220,798

Variance of 1 is due to rounding

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

(16,392)

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 9/30/2018	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		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		
Part B - Owner and Related Parties	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	N/A			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Elderly Housing Corp. d/b/a		1822-RCH	9/30/2018		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		9/30/2018		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)				\$ 5,374			5,374
b. Insurance on Automobiles				\$ 3,722			3,722
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 17,160			17,160
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 4,422			4,422
14d. Total Insurance Expenditures (14a + b + c)				\$ 30,678			30,678
15. Total All Expenditures (A-13 thru C-14)				\$ 2,236,031			2,236,031

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor				1822-RCH	9/30/2018	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 32,166			32,166
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 22,062			22,062
10.			Accounting	\$			
10a.	15	1e	Legal	\$ 10,000			10,000
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L3	Gifts, flowers and coffee shops	\$ 128			128
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 312			312
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 306			306
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 64,974			64,974

* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
10	12b1	RN: Dirct Care 0 Capped at avg. rate of Aides (See attached)			\$ 20,858
10	12c1	LPN: Dirct Care 0 Capped at avg. rate of Aides (See attached)			11,308
Total Other Salaries Adjustment			\$ -	\$ -	\$ 32,166

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	L2	Non-allowable party			\$ 293
16	m13	Amazon Prime Membership			13
Total Other A&G Adjustments			\$ -	\$ -	\$ 306

STAMFORD ELDERLY HOUSING CORPORATION d/b/a SCOFIELD MANOR
RN & LPN Salary Disallowance
September 30, 2018

Total Aides Salaries	395,142
Total Aides Hours	<u>19,667</u>
Aides Dollars per Hour	\$ 20.09

RN Stats

Total RN Salaries	43,843
Total RN Hours	<u>1,144</u>
RN Dollars per Hour	\$ 38.32

Difference between RN and Aides hourly wage	\$ 18.23
--	-----------------

Total RN Hours	1,144
Disallowed Hourly Wage	\$ 18.23
RN Disallowed Salary Expense	\$ 20,858

LPN Stats

Total LPN Salaries	37,688
Total LPN Hours	<u>1,313</u>
RN Dollars per Hour	\$ 28.70

Difference between LPN and Aides hourly wage	\$ 8.61
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Total LPN Hours	1,313
Disallowed Hourly Wage	\$ 8.61
LPN Disallowed Salary Expense	\$ 11,308

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	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 64,974			64,974
Page 20 - Resident Care Supplies***							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 6,230			6,230
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$ 95,717			95,717
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 166,921			166,921

*** 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.

STAMFORD ELDERLY HOUSING CORPORATION d/b/a SCOFIELD MANOR Pg. 29b
Cable TV Disallowance
9/30/2018

Total Cable TV Expense	\$	7,255	TB Linked
Total Monthly Fee Allowed	\$	300	
Total Months		12	
Total Allowable Expense	\$	3,600	
Disallowed Expense	\$	3,655	{a}

Tickmark
{a}

Ties to page 29a

Wormser meals disallowance

September 30, 2018

Calculation of Meals

Scotfield Manor

Resident Days	17,127	B.01
Meals per day	3	
Meals per year	<u>51,381</u>	

* Fringe benefit calculation:

Total Fringes	390,897
Total Salaries	<u>790,770</u>
	49.43%

Wormser Congregate

Number of Beds	41	N.01a
Meals per day	1	N.01a
Meals per year	<u>14,965</u>	

Total dietary meals per year	<u>66,346</u>	
Square Footage of Facility	24,000	N.01a
Square Footage of Kitchen	682	N.01a
Kitchen space as % of total	2.84%	

Total meals served	66,346
Wormser meals	<u>14,965</u>
Catering as % of dietary	22.56%

Catering Allocation of Kitchen space 0.64%

Expenses

Administrative & General	Heat	41,127
	Light & Power	68,469
	Water	<u>10,294</u>
	Total	119,890
	Catering Allocation	0.64%
	Unallowable Amount	<u>\$ 768</u>

Capital	Property Insurance	30,678
	Catering Allocation	0.64%
	Unallowable amount	<u>\$ 197</u>

Direct	Dietary Salaries	-
	Dietary Fringes	- *
	Dietary Supplies	-
	P/S & Raw Food	420,074
	Total	420,074
	Meals served allocation	<u>22.56%</u>
	<u>\$ 94,752</u>	

Total disallowed expenses \$ 95,717

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Stamford Elderly Housing Corp. d/b/a	Sc 1822-RCH	9/30/2018			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 2,088,029			2,088,029		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$					
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 41,369			41,369		
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
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 (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 2,129,398			2,129,398		
IV. Other Revenue*						
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 (<i>Specify</i>)	\$ 116			116		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 347,358			347,358		
V. Total Other Revenue (1 thru 8)	\$ 347,474			347,474		
VI. Total All Revenue (III+V)	\$ 2,476,872			2,476,872		

* 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.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a S	1822-RCH	9/30/2018	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	310,581
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	189,186
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	24,705
a. Prepaid insurance	24,705			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	524,472
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>1,083,344</u>		\$	31,285
	Accum. Depreciation <u>1,052,059</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>746,751</u>		\$	220,797
	Accum. Depreciation <u>525,954</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>170,853</u>		\$	2,059
	Accum. Depreciation <u>168,794</u>	Net		
6. Movable Equipment	*Historical Cost <u>269,965</u>		\$	22,533
	Accum. Depreciation <u>247,432</u>	Net		
7. Motor Vehicles	*Historical Cost <u>150,284</u>		\$	
	Accum. Depreciation <u>150,284</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	43,534
F/S vs C/R NBV	43,534			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	320,208

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a S	1822-RCH	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	844,680
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
		*Historical Cost		
		Accum. Depreciation	Net	\$
3. Buildings				
		*Historical Cost		
		Accum. Depreciation	Net	\$
4. Non-Movable Equipment				
		*Historical Cost		
		Accum. Depreciation	Net	\$
5. Movable Equipment				
		*Historical Cost		
		Accum. Depreciation	Net	\$
6. Motor Vehicles				
		*Historical Cost		
		Accum. Depreciation	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
C-8 Total Leasehold or Like Properties (C1 thru 7)				
\$				
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
		*Historical Cost		
		Accum. Depreciation	Net	\$
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care (<i>itemize</i>)				
\$				
6. Loans to Owners or Related Parties (<i>itemize</i>)				
\$				
Name and Address		Amount	Loan Date	
7. Other Assets (<i>itemize</i>)				
\$				
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)				
\$				
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				
\$ 844,680				

* 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 Stamford Elderly Housing Corp. d/b/a Scofi		License No. 1822-RCH	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				433,504	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$ 65,107					
Name and Address of Lender	Amount	Loan Date			
Inter program	65,107				
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$					
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$	65,107
C. Total All Liabilities (Lines A-13 + B-5)				\$	498,611

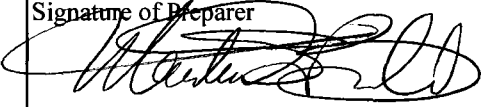
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a	1822-RCH	9/30/2018	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	220,797
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	220,797
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(131,961)
6. Gain or Loss for Period			\$	257,233
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	125,272
C. Total Reserves and Net Worth			\$	346,069
D. Total Liabilities, Reserves, and Net Worth			\$	844,680

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	9/30/2018	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(131,962)
B. Total Revenue (From Statement of Revenue Page 30)			\$	2,476,872
C. Total Expenditures (From Statement of Expenditures Page 27)			\$	2,219,639
D. Net Income or Deficit			\$	257,233
E. Balance			\$	125,271
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27 \$2,236,031				
F/S vs C/R Depreciation (16,392)				
Expenses Per F/S \$2,219,639				
2. Other (<i>itemize</i>)				
Rounding 1				
F-3. Total Additions			\$	1
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	125,272
				09/30/18

I. Preparer's/Reviewer's Certification

Name of Facility Stamford Elderly Housing Corp. d/b/a	License No. 1822-RCH	Report for Year Ended 9/30/2018	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		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 1/28/19		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		
Annual Report Contact Darnel Paulemon		Phone Number 203-977-1400		
Annual Report Contact Email Address Dpaulemon@charteroakcommunities.org				

Subject to the attached accountants' consulting report

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Stamford Elderly Housing Corp. d/b/a Scofield Manor for the year ended September 30, 2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Stamford Elderly Housing Corp. d/b/a Scofield Manor. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Stamford Elderly Housing Corp. d/b/a Scofield Manor and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 28, 2019



MARCUMGROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2018 Checklist

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

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 prior year? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 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

Were all discrepancies on the Error Page addressed?

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 2018 Cost Report
 Period Ending: 9/30/2018
 Trial Balance: A.01 - TB-OTHER

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
111101	Cash-unrestricted	272,691.00			272,691.00
111102	Cash-unrestricted	26,947.00			26,947.00
111103	Cash-unrestricted	5,534.00			5,534.00
111104	Cash-unrestricted	5,409.00			5,409.00
124001	Account receivable - other government	114,931.00			114,931.00
125050	Account receivable - miscellaneous - Other	32,533.00			32,533.00
125052	Account receivable - Other	53,000.00			53,000.00
126101	Allowance for doubtful accounts - tenants	(11,278.00)			(11,278.00)
142001	Prepaid Insurance	24,705.00			24,705.00
144001	Inter program - due from	(65,107.00)			(65,107.00)
162001	Buildings	235,131.00			235,131.00
163001	Furniture, equipment and machinery - dwellings	301,743.00			301,743.00
164001	Furniture, equipment and machinery - administration	418,337.00			418,337.00
166001	Accumulated depreciation	(855,800.00)			(855,800.00)
303610	Interest Income	0.00		(59.00)	(59.00)
			RJE - 13	(59.00)	
303611	INTEREST - MARIE WHITE	0.00		(57.00)	(57.00)
			RJE - 13	(57.00)	
312001	Accounts payable <= 90 days	(44,546.00)			(44,546.00)
321001	Accrued wage/payroll taxes payable	(28,854.00)			(28,854.00)
322001	Accrued compensated absences - current portion	(75,825.00)			(75,825.00)
333001	Accounts payable - other government	(130,207.00)			(130,207.00)
333002	Accounts payable - other government overpayments	(44,429.00)			(44,429.00)
342001	Deferred revenue - Other	(21,800.00)			(21,800.00)
345001	Other current liabilities	(26,947.00)			(26,947.00)
346001	Accrued liabilities - other	(60,896.00)			(60,896.00)
401111	SALARIES- KITCHEN STAFF	0.00			0.00
			RJE - 7	0.00	
401112	SALARIES- ADMINISTRATION STAFF	0.00		136,732.00	136,732.00
			RJE - 7	136,732.00	
401113	SALARIES- ATTENDANTS	0.00		395,142.00	395,142.00
			RJE - 7	395,142.00	
401113.1	SALARIES-RN DIRECT CARE	0.00		43,843.00	43,843.00
			RJE - 7	43,843.00	
401114	SALARIES- BUILDING MAINT. STAFF	0.00		45,408.00	45,408.00
			RJE - 7	45,408.00	
401115	SALARIES-HOUSE KEEPING STAFF	0.00		52,078.00	52,078.00
			RJE - 7	52,078.00	
401116	SALARIES- LAUNDRY STAFF	0.00			0.00
			RJE - 7	0.00	
401117	SALARIES-SOCIAL SERVICES STAFF	0.00			0.00
			RJE - 7	0.00	
452937	Subscriptions	0.00		981.00	981.00
			RJE - 11	981.00	
512101	Unrestricted Net Assets	131,961.00			131,961.00
512742	TELEPHONE - CELLULAR	0.00		584.00	584.00
			RJE - 10	584.00	
513352	EMPLOYEE BENEFITS-MERF	0.00		76,904.00	76,904.00
			RJE - 1	76,904.00	
513355	Dental	0.00		16,116.00	16,116.00
			RJE - 1	16,116.00	
513356	LTD	0.00		11,798.00	11,798.00
			RJE - 1	11,798.00	
522614	Equipment Lease Expense	0.00		880.00	880.00
			RJE - 5	880.00	
525131	DIETARY SUPPLIES	0.00		1,806.00	1,806.00
			RJE - 9	1,806.00	
543631	HOUSEKEEPING SUPPLIES	0.00		23,000.00	23,000.00
			RJE - 4	23,000.00	
545501	LAUNDRY RENTALS	0.00		6,655.00	6,655.00
			RJE - 4	6,655.00	
550502	D & O Insurance	0.00		4,422.00	4,422.00
			RJE - 8	4,422.00	
552992	Car Insurance	0.00		3,722.00	3,722.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
564541	FEDERAL SOCIAL SECURITY	0.00	RJE - 8	3,722.00	66,858.00
			RJE - 1	66,858.00	
703001	Tenant rental revenue	(41,369.00)			(41,369.00)
703002	Tenant rental revenue - DSS Rental Rev	(2,088,029.00)			(2,088,029.00)
708002	Other government grants	(104,000.00)			(104,000.00)
708003	Other government grants	(53,000.00)			(53,000.00)
715001	Other revenue	(116.00)		116.00	0.00
			RJE - 13	116.00	
715002	Other revenue	(183,116.00)			(183,116.00)
715003	Other revenue - Donation	(7,242.00)			(7,242.00)
911001	Administrative salaries	131,186.00		(51,307.00)	79,879.00
			RJE - 7	(131,186.00)	
			RJE - 7	79,879.00	
912001	Auditing fees	27,739.00			27,739.00
913001	Management Fee	132,915.00			132,915.00
913201	Front Line Service Fee	4,970.00			4,970.00
914001	Advertising and Marketing	703.00		(391.00)	312.00
			RJE - 12	(391.00)	
915001	Employee benefit contributions - administrative	66,323.00		(66,323.00)	0.00
			RJE - 1	(66,323.00)	
916001	Office Expenses - Equipment Maintenance & Repair	1,305.00		(880.00)	425.00
			RJE - 5	(880.00)	
916002	Office Expenses - Equipment Purchases <5,000	410.00			410.00
916003	Office Expenses - Other Office Expense	278.00		245.00	523.00
			RJE - 3	245.00	
916004	Office Expenses - Postage	4.00		19.00	23.00
			RJE - 3	19.00	
916008	Office Expenses - Stationary/Supplies	4,050.00			4,050.00
916009	Office Expenses - Telephone	11,888.00		(584.00)	11,304.00
			RJE - 10	(584.00)	
917001	Legal Expense	19,565.00			19,565.00
919004	Other - Data Processing	15,423.00			15,423.00
919006	Other - Membership Dues & Fees	981.00		(981.00)	0.00
			RJE - 11	(981.00)	
919007	Other - Miscellaneous Sundry	3,422.00		(3,422.00)	0.00
			RJE - 3	(3,422.00)	
919008	Other - Staff Training	2,165.00			2,165.00
919009	Other - Temporary Labor	4,600.00			4,600.00
921001	Tenant services - salaries	538,151.00		(538,151.00)	0.00
			RJE - 7	(538,151.00)	
921002	Tenant services - salaries Overtime	57,160.00		(57,160.00)	0.00
			RJE - 7	(57,160.00)	
923001	Employee benefit contributions - tenant services	287,871.00		(287,871.00)	0.00
			RJE - 1	(287,871.00)	
924001	Tenant services - other	87,250.00		(87,250.00)	0.00
			RJE - 9	(87,250.00)	
924002	Tenant services - other (Food Services)	418,269.00		(1.00)	418,268.00
			RJE - 6	(1.00)	
931001	Water	10,294.00			10,294.00
932001	Electricity	68,469.00			68,469.00
933001	Gas	6,158.00			6,158.00
934001	Fuel	34,969.00			34,969.00
941001	OM&O - Labor	42,848.00		(42,848.00)	0.00
			RJE - 7	(42,848.00)	
941002	OM&O Labor - Overtime	2,035.00		(2,035.00)	0.00
			RJE - 7	(2,035.00)	
942001	OM&O Materials - Appliance Parts	819.00			819.00
942006	OM&O Materials - Janitorial	29,655.00		(29,655.00)	0.00
			RJE - 4	(29,655.00)	
942007	OM&O Materials - Other Materials	7,903.00			7,903.00
942009	OM&O Materials - Plumbing	155.00			155.00
942011	OM&O Materials - Vehicles	2,820.00			2,820.00
943010	OM&O Contracts - Garbage/Trash Removal	12,151.00			12,151.00
943020	OM&O Contracts - Heating/Cooling	2,914.00			2,914.00
943030	OM&O Contracts - Snow Removal	11,350.00			11,350.00
943040	OM&O Contracts - Elevator	3,734.00			3,734.00
943050	OM&O Contracts - Landscape/Grounds	5,220.00			5,220.00

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
943070	OM&O Contracts - Electrical	2,651.00			2,651.00
943080	OM&O Contracts - Plumbing	720.00			720.00
943090	OM&O Contracts - Extermination	(840.00)			(840.00)
943100	OM&O Contracts - Janitorial	1,890.00			1,890.00
943110	OM&O Contracts - Routine Maintenance	28,961.00			28,961.00
943120	OM&O Contracts - Miscellaneous	4,458.00			4,458.00
945001	Employee benefit contribution - OM&O	11,109.00		(11,109.00)	0.00
			RJE - 1	(11,109.00)	
961101	Property Insurance	5,374.00			5,374.00
961201	Liability Insurance	17,160.00			17,160.00
961301	Workmen's Compensation	25,594.00			25,594.00
961401	All other Insurance	8,144.00		(8,144.00)	0.00
			RJE - 8	(8,144.00)	
962101	Compensated absences	19,390.00		(19,390.00)	0.00
			RJE - 7	(19,390.00)	
964001	Bad debt - tenant rents	22,062.00			22,062.00
974001	Depreciation expense	14,844.00			14,844.00
Marcum 10	Resident Transportation	0.00		3,965.00	3,965.00
			RJE - 9	3,965.00	
Marcum 11	Cablevision (Residents)	0.00		7,255.00	7,255.00
			RJE - 9	7,255.00	
Marcum 12	Over the Counter Drugs	0.00		316.00	316.00
			RJE - 9	316.00	
Marcum 16	Background Screening - Admissions	0.00		57.00	57.00
			RJE - 3	57.00	
Marcum 19	Resident Gifts	0.00		433.00	433.00
			RJE - 9	433.00	
Marcum 23	Uniform/Other	0.00		2,697.00	2,697.00
			RJE - 1	2,697.00	
Marcum 24	Background Checks	0.00		1,150.00	1,150.00
			RJE - 3	1,150.00	
Marcum 29	Licenses	0.00		1.00	1.00
			RJE - 6	1.00	
Marcum 30	Health Insurance	0.00		190,930.00	190,930.00
			RJE - 1	190,930.00	
Marcum 32	Holiday Party	0.00		1,216.00	1,216.00
			RJE - 9	1,216.00	
Marcum 34	Recreation Services	0.00		70,000.00	70,000.00
			RJE - 9	70,000.00	
Marcum 37	Salaries - LPNs	0.00		37,688.00	37,688.00
			RJE - 7	37,688.00	
Marcum 38	Flowers	0.00		128.00	128.00
			RJE - 3	128.00	
Marcum 39	Membership	0.00		13.00	13.00
			RJE - 3	13.00	
Marcum 5	Recruitment	0.00		2,201.00	2,201.00
			RJE - 3	1,810.00	
			RJE - 12	391.00	
Marcum 8	Medical Supplies	0.00		2,259.00	2,259.00
			RJE - 9	2,259.00	
Total		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **Scotfield Manor**
 Engagement: **Medicaid - Scotfield Manor 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
911001	Administrative salaries	131,186.00		(51,307.00)	79,879.00
			RJE - 7	(131,186.00)	
			RJE - 7	79,879.00	
Subtotal [2] Administrators		<u>131,186.00</u>		<u>(51,307.00)</u>	<u>79,879.00</u>
Subgroup : [4]	Other Administrative Salaries				
401112	SALARIES- ADMINISTRATION STAFF	0.00		136,732.00	136,732.00
			RJE - 7	136,732.00	
Subtotal [4] Other Administrative Salaries		<u>0.00</u>		<u>136,732.00</u>	<u>136,732.00</u>
Subgroup : [5C]	Dietary Workers				
401111	SALARIES- KITCHEN STAFF	0.00		0.00	0.00
			RJE - 7	(0.00)	
Subtotal [5C] Dietary Workers		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
401115	SALARIES-HOUSE KEEPING STAFF	0.00		52,078.00	52,078.00
			RJE - 7	52,078.00	
Subtotal [6B] Other Housekeeping Workers		<u>0.00</u>		<u>52,078.00</u>	<u>52,078.00</u>
Subgroup : [7B]	Other Maintenance Workers				
401114	SALARIES- BUILDING MAINT. STAFF	0.00		45,408.00	45,408.00
			RJE - 7	45,408.00	
941001	OM&O - Labor	42,848.00		(42,848.00)	0.00
			RJE - 7	(42,848.00)	
941002	OM&O Labor - Overtime	2,035.00		(2,035.00)	0.00
			RJE - 7	(2,035.00)	
Subtotal [7B] Other Maintenance Workers		<u>44,883.00</u>		<u>525.00</u>	<u>45,408.00</u>
Subgroup : [8B]	Other Laundry Workers				
401116	SALARIES- LAUNDRY STAFF	0.00		0.00	0.00
			RJE - 7	(0.00)	
Subtotal [8B] Other Laundry Workers		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [12B1]	RNs - Direct Care				
401113.1	SALARIES-RN DIRECT CARE	0.00		43,843.00	43,843.00
			RJE - 7	43,843.00	
Subtotal [12B1] RNs - Direct Care		<u>0.00</u>		<u>43,843.00</u>	<u>43,843.00</u>
Subgroup : [12C1]	LPNs - Direct Care				
Marcum 37	Salaries - LPNs	0.00		37,688.00	37,688.00
			RJE - 7	37,688.00	
Subtotal [12C1] LPNs - Direct Care		<u>0.00</u>		<u>37,688.00</u>	<u>37,688.00</u>
Subgroup : [12D]	Aides and Attendants				
401113	SALARIES- ATTENDANTS	0.00		395,142.00	395,142.00
			RJE - 7	395,142.00	
921001	Tenant services - salaries	538,151.00		(538,151.00)	0.00
			RJE - 7	(538,151.00)	
Subtotal [12D] Aides and Attendants		<u>538,151.00</u>		<u>(143,009.00)</u>	<u>395,142.00</u>
Subgroup : [12H]	Recreation Workers				
401117	SALARIES-SOCIAL SERVICES STAFF	0.00		0.00	0.00
			RJE - 7	(0.00)	
Subtotal [12H] Recreation Workers		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
Subgroup : [12I3]	Resident Care				
921002	Tenant services - salaries Overtime	57,160.00		(57,160.00)	0.00
			RJE - 7	(57,160.00)	
Subtotal [12I3] Resident Care		<u>57,160.00</u>		<u>(57,160.00)</u>	<u>0.00</u>
Subgroup : [12O]	Other				
962101	Compensated absences	19,390.00		(19,390.00)	0.00
			RJE - 7	(19,390.00)	
Subtotal [12O] Other		<u>19,390.00</u>		<u>(19,390.00)</u>	<u>0.00</u>
Total [10-A] Salaries and Wages		<u>790,770.00</u>		<u>0.00</u>	<u>790,770.00</u>
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
961301	Workmen's Compensation	25,594.00		0.00	25,594.00
Subtotal [1A1] Workmen's Compensation		<u>25,594.00</u>		<u>0.00</u>	<u>25,594.00</u>
Subgroup : [1A2]	Disability Insurance				
513356	LTD	0.00		11,798.00	11,798.00
			RJE - 1	11,798.00	
Subtotal [1A2] Disability Insurance		<u>0.00</u>		<u>11,798.00</u>	<u>11,798.00</u>

Client: **Scofield Manor**
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Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Subgroup : [1A4]	Social Security (FICA)				
564541	FEDERAL SOCIAL SECURITY	0.00		66,858.00	66,858.00
			RJE - 1	66,858.00	
Subtotal [1A4] Social Security (FICA)		<u>0.00</u>		<u>66,858.00</u>	<u>66,858.00</u>
Subgroup : [1A5]	Health Insurance				
915001	Employee benefit contributions - administrative	66,323.00		(66,323.00)	0.00
923001	Employee benefit contributions - tenant services	287,871.00	RJE - 1	(66,323.00)	
			RJE - 1	(287,871.00)	0.00
945001	Employee benefit contribution - OM&O	11,109.00		(11,109.00)	0.00
			RJE - 1	(11,109.00)	
Marcum 30	Health Insurance	0.00		190,930.00	190,930.00
			RJE - 1	190,930.00	
Subtotal [1A5] Health Insurance		<u>365,303.00</u>		<u>(174,373.00)</u>	<u>190,930.00</u>
Subgroup : [1A7]	Pensions				
513352	EMPLOYEE BENEFITS-MERF	0.00		76,904.00	76,904.00
			RJE - 1	76,904.00	
Subtotal [1A7] Pensions		<u>0.00</u>		<u>76,904.00</u>	<u>76,904.00</u>
Subgroup : [1A9]	Other				
513355	Dental	0.00		16,116.00	16,116.00
			RJE - 1	16,116.00	
Marcum 23	Uniform/Other	0.00		2,697.00	2,697.00
			RJE - 1	2,697.00	
Subtotal [1A9] Other		<u>0.00</u>		<u>18,813.00</u>	<u>18,813.00</u>
Subgroup : [1C]	Bad Debts				
964001	Bad debt - tenant rents	22,062.00		0.00	22,062.00
Subtotal [1C] Bad Debts		<u>22,062.00</u>		<u>0.00</u>	<u>22,062.00</u>
Subgroup : [1D]	Accounting and Auditing				
912001	Auditing fees	27,739.00		0.00	27,739.00
Subtotal [1D] Accounting and Auditing		<u>27,739.00</u>		<u>0.00</u>	<u>27,739.00</u>
Subgroup : [1E]	Legal				
917001	Legal Expense	19,565.00		0.00	19,565.00
Subtotal [1E] Legal		<u>19,565.00</u>		<u>0.00</u>	<u>19,565.00</u>
Subgroup : [1G]	Office Supplies				
916003	Office Expenses - Other Office Expense	278.00		245.00	523.00
			RJE - 3	245.00	
916008	Office Expenses - Stationary/Supplies	4,050.00		0.00	4,050.00
Subtotal [1G] Office Supplies		<u>4,328.00</u>		<u>245.00</u>	<u>4,573.00</u>
Subgroup : [1H1]	Telephone and Telegraph				
916009	Office Expenses - Telephone	11,888.00		(584.00)	11,304.00
			RJE - 10	(584.00)	
Subtotal [1H1] Telephone and Telegraph		<u>11,888.00</u>		<u>(584.00)</u>	<u>11,304.00</u>
Subgroup : [1H2]	Cellular Phones and Beepers				
512742	TELEPHONE - CELLULAR	0.00		584.00	584.00
			RJE - 10	584.00	
Subtotal [1H2] Cellular Phones and Beepers		<u>0.00</u>		<u>584.00</u>	<u>584.00</u>
Total [15] Expenditures Other than Salaries		<u>476,479.00</u>		<u>245.00</u>	<u>476,724.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
Marcum 32	Holiday Party	0.00		1,216.00	1,216.00
			RJE - 9	1,216.00	
Subtotal [2] Holiday Parties for Staff		<u>0.00</u>		<u>1,216.00</u>	<u>1,216.00</u>
Subgroup : [3]	Gifts to Staff and Residents				
Marcum 19	Resident Gifts	0.00		433.00	433.00
			RJE - 9	433.00	
Marcum 38	Flowers	0.00		128.00	128.00
			RJE - 3	128.00	
Subtotal [3] Gifts to Staff and Residents		<u>0.00</u>		<u>561.00</u>	<u>561.00</u>
Subgroup : [5]	Education Expense				
919008	Other - Staff Training	2,165.00		0.00	2,165.00
Subtotal [5] Education Expense		<u>2,165.00</u>		<u>0.00</u>	<u>2,165.00</u>
Subgroup : [6]	Automobile Expense				
942011	OM&O Materials - Vehicles	2,820.00		0.00	2,820.00
Subtotal [6] Automobile Expense		<u>2,820.00</u>		<u>0.00</u>	<u>2,820.00</u>

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
Subgroup : [M1]	Advertising Help Wanted				
Marcum 5	Recruitment	0.00		2,201.00	2,201.00
			RJE - 3	1,810.00	
			RJE - 12	391.00	
		<u>0.00</u>		<u>2,201.00</u>	<u>2,201.00</u>
Subtotal [M1] Advertising Help Wanted					
Subgroup : [M3]	Advertising Other				
914001	Advertising and Marketing	703.00		(391.00)	312.00
			RJE - 12	(391.00)	
		<u>703.00</u>		<u>(391.00)</u>	<u>312.00</u>
Subtotal [M3] Advertising Other					
Subgroup : [M7]	Postage				
916004	Office Expenses - Postage	4.00		19.00	23.00
			RJE - 3	19.00	
		<u>4.00</u>		<u>19.00</u>	<u>23.00</u>
Subtotal [M7] Postage					
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
919006	Other - Membership Dues & Fees	981.00		(981.00)	0.00
			RJE - 11	(981.00)	
		<u>981.00</u>		<u>(981.00)</u>	<u>0.00</u>
Subtotal [M8] Dues and Membership Fees to Professional Associations					
Subgroup : [M9]	Subscriptions				
452937	Subscriptions	0.00		981.00	981.00
			RJE - 11	981.00	
		<u>0.00</u>		<u>981.00</u>	<u>981.00</u>
Subtotal [M9] Subscriptions					
Subgroup : [M11]	Services Provided by Contract				
913201	Front Line Service Fee	4,970.00		0.00	4,970.00
919004	Other - Data Processing	15,423.00		0.00	15,423.00
919009	Other - Temporary Labor	4,600.00		0.00	4,600.00
		<u>24,993.00</u>		<u>0.00</u>	<u>24,993.00</u>
Subtotal [M11] Services Provided by Contract					
Subgroup : [M12]	Administrative Management Services				
913001	Management Fee	132,915.00		0.00	132,915.00
		<u>132,915.00</u>		<u>0.00</u>	<u>132,915.00</u>
Subtotal [M12] Administrative Management Services					
Subgroup : [M13]	Other				
Marcum 16	Background Screening - Admissions	0.00		57.00	57.00
			RJE - 3	57.00	
Marcum 24	Background Checks	0.00		1,150.00	1,150.00
			RJE - 3	1,150.00	
Marcum 29	Licenses	0.00		1.00	1.00
			RJE - 6	1.00	
Marcum 39	Membership	0.00		13.00	13.00
			RJE - 3	13.00	
		<u>0.00</u>		<u>1,221.00</u>	<u>1,221.00</u>
Subtotal [M13] Other					
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>164,581.00</u>		<u>4,827.00</u>	<u>169,408.00</u>
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A2]	Non-Food Supplies				
525131	DIETARY SUPPLIES	0.00		1,806.00	1,806.00
			RJE - 9	1,806.00	
		<u>0.00</u>		<u>1,806.00</u>	<u>1,806.00</u>
Subtotal [2A2] Non-Food Supplies					
Subgroup : [2B]	Purchased Services				
924002	Tenant services - other (Food Services)	418,269.00		(1.00)	418,268.00
			RJE - 6	(1.00)	
		<u>418,269.00</u>		<u>(1.00)</u>	<u>418,268.00</u>
Subtotal [2B] Purchased Services					
Total [18] Dietary Basis for Allocation of Costs		<u>418,269.00</u>		<u>1,805.00</u>	<u>420,074.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
545501	LAUNDRY RENTALS	0.00		6,655.00	6,655.00
			RJE - 4	6,655.00	
		<u>0.00</u>		<u>6,655.00</u>	<u>6,655.00</u>
Subtotal [3B] Purchased Services					
Total [19] Laundry-Basis for Allocation of Costs		<u>0.00</u>		<u>6,655.00</u>	<u>6,655.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4C]	Other				
543631	HOUSEKEEPING SUPPLIES	0.00		23,000.00	23,000.00
			RJE - 4	23,000.00	
		<u>0.00</u>		<u>23,000.00</u>	<u>23,000.00</u>
Subtotal [4C] Other					
Subgroup : [5B]	Medicine Cabinet Drugs				
Marcum 12	Over the Counter Drugs	0.00		316.00	316.00
			RJE - 9	316.00	
		<u>0.00</u>		<u>316.00</u>	<u>316.00</u>
Subtotal [5B] Medicine Cabinet Drugs					
Subgroup : [5I]	Recreation				

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Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2018			9/30/2018
924001	Tenant services - other	87,250.00		(87,250.00)	0.00
Marcum 10	Resident Transportation	0.00	RJE - 9	3,965.00	3,965.00
Marcum 11	Cablevision (Residents)	0.00	RJE - 9	3,965.00	7,255.00
Marcum 34	Recreation Services	0.00	RJE - 9	7,255.00	70,000.00
			RJE - 9	70,000.00	70,000.00
Subtotal [5I] Recreation		87,250.00		(6,030.00)	81,220.00
Subgroup : [5L] Other	Other				
919007	Other - Miscellaneous Sundry	3,422.00	RJE - 3	(3,422.00)	0.00
Marcum 8	Medical Supplies	0.00	RJE - 9	2,259.00	2,259.00
			RJE - 9	2,259.00	
Subtotal [5L] Other		3,422.00		(1,163.00)	2,259.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		90,672.00		16,123.00	106,795.00
Group : [22] Maintenance and Property	Maintenance and Property				
Subgroup : [6A] Repairs and Maintenance	Repairs and Maintenance				
916001	Office Expenses - Equipment Maintenance & Repair	1,305.00	RJE - 5	(880.00)	425.00
916002	Office Expenses - Equipment Purchases <5,000	410.00		(880.00)	410.00
943110	OM&O Contracts - Routine Maintenance	28,961.00		0.00	28,961.00
Subtotal [6A] Repairs and Maintenance		30,676.00		(880.00)	29,796.00
Subgroup : [6B] Heat	Heat				
933001	Gas	6,158.00		0.00	6,158.00
934001	Fuel	34,969.00		0.00	34,969.00
Subtotal [6B] Heat		41,127.00		0.00	41,127.00
Subgroup : [6C] Light & Power	Light & Power				
932001	Electricity	68,469.00		0.00	68,469.00
Subtotal [6C] Light & Power		68,469.00		0.00	68,469.00
Subgroup : [6D] Water	Water				
931001	Water	10,294.00		0.00	10,294.00
Subtotal [6D] Water		10,294.00		0.00	10,294.00
Subgroup : [6E] Equipment Lease	Equipment Lease				
522614	Equipment Lease Expense	0.00	RJE - 5	880.00	880.00
			RJE - 5	880.00	
Subtotal [6E] Equipment Lease		0.00		880.00	880.00
Subgroup : [6F] Other	Other				
942001	OM&O Materials - Appliance Parts	819.00		0.00	819.00
942006	OM&O Materials - Janitorial	29,655.00	RJE - 4	(29,655.00)	0.00
942007	OM&O Materials - Other Materials	7,903.00		0.00	7,903.00
942009	OM&O Materials - Plumbing	155.00		0.00	155.00
943010	OM&O Contracts - Garbage/Trash Removal	12,151.00		0.00	12,151.00
943020	OM&O Contracts - Heating/Cooling	2,914.00		0.00	2,914.00
943030	OM&O Contracts - Snow Removal	11,350.00		0.00	11,350.00
943040	OM&O Contracts - Elevator	3,734.00		0.00	3,734.00
943050	OM&O Contracts - Landscape/Grounds	5,220.00		0.00	5,220.00
943070	OM&O Contracts - Electrical	2,651.00		0.00	2,651.00
943080	OM&O Contracts - Plumbing	720.00		0.00	720.00
943090	OM&O Contracts - Extermination	(840.00)		0.00	(840.00)
943100	OM&O Contracts - Janitorial	1,890.00		0.00	1,890.00
943120	OM&O Contracts - Miscellaneous	4,458.00		0.00	4,458.00
Subtotal [6F] Other		82,780.00		(29,655.00)	53,125.00
Subgroup : [7B] Building & Building Improvements	Building & Building Improvements				
974001	Depreciation expense	14,844.00		0.00	14,844.00
Subtotal [7B] Building & Building Improvements		14,844.00		0.00	14,844.00
Total [22] Maintenance and Property		248,190.00		(29,655.00)	218,535.00
Group : [27] Interest and Insurance	Interest and Insurance				
Subgroup : [14A] Insurance on Property	Insurance on Property				
961101	Property Insurance	5,374.00		0.00	5,374.00
Subtotal [14A] Insurance on Property		5,374.00		0.00	5,374.00
Subgroup : [14B] Insurance of Automobiles	Insurance of Automobiles				
552992	Car Insurance	0.00	RJE - 8	3,722.00	3,722.00
961401	All other Insurance	8,144.00	RJE - 8	3,722.00	0.00
			RJE - 8	(8,144.00)	
Subtotal [14B] Insurance of Automobiles		8,144.00		(4,422.00)	3,722.00

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Account	Description	ADJ 9/30/2018	JE Ref #	RJE	FINAL 9/30/2018
Subgroup : [14C1]	Umbrella				
961201	Liability Insurance	17,160.00		0.00	17,160.00
Subtotal [14C1] Umbrella		<u>17,160.00</u>		<u>0.00</u>	<u>17,160.00</u>
Subgroup : [14C3]	Other				
550502	D & O Insurance	0.00	RJE - 8	4,422.00	4,422.00
				4,422.00	
Subtotal [14C3] Other		<u>0.00</u>		<u>4,422.00</u>	<u>4,422.00</u>
Total [27] Interest and Insurance		<u>30,678.00</u>		<u>0.00</u>	<u>30,678.00</u>
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
703002	Tenant rental revenue - DSS Rental Rev	(2,088,029.00)		0.00	(2,088,029.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(2,088,029.00)</u>		<u>0.00</u>	<u>(2,088,029.00)</u>
Subgroup : [4A]	Private-pay residents and other				
703001	Tenant rental revenue	(41,369.00)		0.00	(41,369.00)
Subtotal [4A] Private-pay residents and other		<u>(41,369.00)</u>		<u>0.00</u>	<u>(41,369.00)</u>
Subgroup : [15]	Interest Income				
303610	Interest Income	0.00		(59.00)	(59.00)
303611	INTEREST - MARIE WHITE	0.00	RJE - 13	(59.00)	(57.00)
			RJE - 13	(57.00)	
Subtotal [15] Interest Income		<u>0.00</u>		<u>(116.00)</u>	<u>(116.00)</u>
Subgroup : [18]	Other Revenue				
708002	Other government grants	(104,000.00)		0.00	(104,000.00)
708003	Other government grants	(53,000.00)		0.00	(53,000.00)
715001	Other revenue	(116.00)		116.00	0.00
715002	Other revenue	(183,116.00)	RJE - 13	116.00	(183,116.00)
715003	Other revenue - Donation	(7,242.00)		0.00	(7,242.00)
Subtotal [18] Other Revenue		<u>(347,474.00)</u>		<u>116.00</u>	<u>(347,358.00)</u>
Total [30] Statement of Revenue		<u>(2,476,872.00)</u>		<u>0.00</u>	<u>(2,476,872.00)</u>
Group : [31]	Balance Sheet				
Subgroup : [31A]	Assets				
111101	Cash-unrestricted	272,691.00		0.00	272,691.00
111102	Cash-unrestricted	26,947.00		0.00	26,947.00
111103	Cash-unrestricted	5,534.00		0.00	5,534.00
111104	Cash-unrestricted	5,409.00		0.00	5,409.00
124001	Account receivable - other government	114,931.00		0.00	114,931.00
125050	Account receivable - miscellaneous - Other	32,533.00		0.00	32,533.00
125052	Account receivable - Other	53,000.00		0.00	53,000.00
126101	Allowance for doubtful accounts - tenants	(11,278.00)		0.00	(11,278.00)
142001	Prepaid Insurance	24,705.00		0.00	24,705.00
162001	Buildings	235,131.00		0.00	235,131.00
163001	Furniture, equipment and machinery - dwellings	301,743.00		0.00	301,743.00
164001	Furniture, equipment and machinery - administration	418,337.00		0.00	418,337.00
166001	Accumulated depreciation	(855,800.00)		0.00	(855,800.00)
Subtotal [31A] Assets		<u>623,883.00</u>		<u>0.00</u>	<u>623,883.00</u>
Subgroup : [31L]	Liabilities				
144001	Inter program - due from	(65,107.00)		0.00	(65,107.00)
312001	Accounts payable <= 90 days	(44,546.00)		0.00	(44,546.00)
321001	Accrued wage/payroll taxes payable	(28,854.00)		0.00	(28,854.00)
322001	Accrued compensated absences - current portion	(75,825.00)		0.00	(75,825.00)
333001	Accounts payable - other government	(130,207.00)		0.00	(130,207.00)
333002	Accounts payable - other government overpayments	(44,429.00)		0.00	(44,429.00)
342001	Deferred revenue - Other	(21,800.00)		0.00	(21,800.00)
345001	Other current liabilities	(26,947.00)		0.00	(26,947.00)
346001	Accrued liabilities - other	(60,896.00)		0.00	(60,896.00)
Subtotal [31L] Liabilities		<u>(498,611.00)</u>		<u>0.00</u>	<u>(498,611.00)</u>
Subgroup : [31E]	Equity				
512101	Unrestricted Net Assets	131,961.00		0.00	131,961.00
Subtotal [31E] Equity		<u>131,961.00</u>		<u>0.00</u>	<u>131,961.00</u>
Total [31] Balance Sheet		<u>257,233.00</u>		<u>0.00</u>	<u>257,233.00</u>

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		E.02		
Reclass FICA, Pension, Dental, Disability & Uniforms Expense recorded as Health Insurance				
513352	EMPLOYEE BENEFITS-MERF		76,904.00	
513355	Dental		16,116.00	
513356	LTD		11,798.00	
564541	FEDERAL SOCIAL SECURITY		66,858.00	
Marcum 23	Uniform/Other		2,697.00	
Marcum 30	Health Insurance		190,930.00	
915001	Employee benefit contributions - administrative			66,323.00
923001	Employee benefit contributions - tenant services			287,871.00
945001	Employee benefit contribution - OM&O			11,109.00
Total			365,303.00	365,303.00
Reclassifying Journal Entries JE # 3		E.01 - 919007		
To reclass expenses from Misc. Sundry account				
916003	Office Expenses - Other Office Expense		245.00	
916004	Office Expenses - Postage		19.00	
Marcum 16	Background Screening - Admissions		57.00	
Marcum 24	Background Checks		1,150.00	
Marcum 38	Flowers		128.00	
Marcum 39	Membership		13.00	
Marcum 5	Recruitment		1,810.00	
919007	Other - Miscellaneous Sundry			3,422.00
Total			3,422.00	3,422.00
Reclassifying Journal Entries JE # 4		E.01 - 942006		
Reclass Housekeeping Expense				
543631	HOUSEKEEPING SUPPLIES		23,000.00	
545501	LAUNDRY RENTALS		6,655.00	
942006	OM&O Materials - Janitorial			29,655.00
Total			29,655.00	29,655.00
Reclassifying Journal Entries JE # 5		E.01 - 916001		
Reclass leased equipment to the appropriate line of the cost report				
522614	Equipment Lease Expense		880.00	
916001	Office Expenses - Equipment Maintenance & Repair			880.00
Total			880.00	880.00
Reclassifying Journal Entries JE # 6		E.01 - 924002		
To reclass dietary expenses not associated with dietary P/S				
Marcum 29	Licenses		1.00	
924002	Tenant services - other (Food Services)			1.00
Total			1.00	1.00
Reclassifying Journal Entries JE # 7		I.02		
Reclass Salary Expenses for page 10				
401112	SALARIES- ADMINISTRATION STAFF		136,732.00	
401113	SALARIES- ATTENDANTS		395,142.00	

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
401113.1	SALARIES-RN DIRECT CARE		43,843.00	
401114	SALARIES- BUILDING MAINT. STAFF		45,408.00	
401115	SALARIES-HOUSE KEEPING STAFF		52,078.00	
911001	Administrative salaries		79,879.00	
Marcum 37	Salaries - LPNs		37,688.00	
401111	SALARIES- KITCHEN STAFF			
401116	SALARIES- LAUNDRY STAFF			
401117	SALARIES-SOCIAL SERVICES STAFF			
911001	Administrative salaries			131,186.00
921001	Tenant services - salaries			538,151.00
921002	Tenant services - salaries Overtime			57,160.00
941001	OM&O - Labor			42,848.00
941002	OM&O Labor - Overtime			2,035.00
962101	Compensated absences			19,390.00
Total			790,770.00	790,770.00

Reclassifying Journal Entries JE # 8

To reclass insurance properly on the cost report

N.01a - Other Ins

550502	D & O Insurance		4,422.00	
552992	Car Insurance		3,722.00	
961401	All other Insurance			8,144.00
Total			8,144.00	8,144.00

Reclassifying Journal Entries JE # 9

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

E.01 - 924001

525131	DIETARY SUPPLIES		1,806.00	
Marcum 10	Resident Transportation		3,965.00	
Marcum 11	Cablevision (Residents)		7,255.00	
Marcum 12	Over the Counter Drugs		316.00	
Marcum 19	Resident Gifts		433.00	
Marcum 32	Holiday Party		1,216.00	
Marcum 34	Recreation Services		70,000.00	
Marcum 8	Medical Supplies		2,259.00	
924001	Tenant services - other			87,250.00
Total			87,250.00	87,250.00

Reclassifying Journal Entries JE # 10

To reclass Cell Phone Expense from the Telephone Line

E.01 - 916009

512742	TELEPHONE - CELLULAR		584.00	
916009	Office Expenses - Telephone			584.00
Total			584.00	584.00

Reclassifying Journal Entries JE # 11

To reclass subscriptions from the Dues account

D.01 - Page 13

452937	Subscriptions		981.00	
919006	Other - Membership Dues & Fees			981.00
Total			981.00	981.00

Reclassifying Journal Entries JE # 12

D.01 - Page 13

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2018 Cost Report**
 Period Ending: **9/30/2018**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To reclass help wanted to the correct line on the cost report				
Marcum 5	Recruitment		391.00	
914001	Advertising and Marketing			391.00
Total			391.00	391.00
Reclassifying Journal Entries JE # 13		D.01 - Page 16		
To reclass interest income				
715001	Other revenue		116.00	
303610	Interest Income			59.00
303611	INTEREST - MARIE WHITE			57.00
Total			116.00	116.00



Provider Name: Stamford Elderly Housing Corp. d/b/a Scofield Manor
 Provider Number: 1822-RCH
 Period Ended: 9/30/18

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: