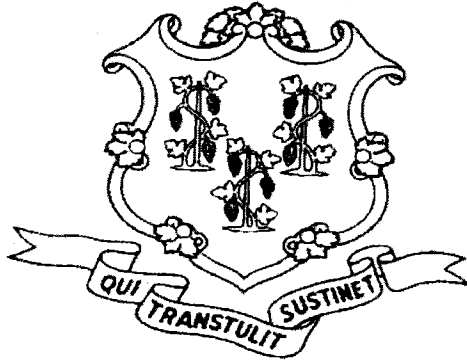


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

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 10/1/2015	Report for Year Ending 9/30/2016

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

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
----------------------------	------	------	---------

For Department Use Only

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

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor	1822-RCH	9/30/2016	1	37

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, 2015 and ending September 30, 2016, 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 10/1/2015	To 9/30/2016
Address of Facility 614 Scofield Road, Stamford, CT 06903				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/22/2016	
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 9/30/2016	Page 2	of 37
Name of Facility (as shown on license) Stamford Elderly Housing Corp. d/b/a Scofield Manor		Address (No. & Street, City, State, Zip) 614 Scofield Road, Stamford, CT 06903		
License Numbers:	CCNH	RHNS	Residential Care Home 1822-RCH	Medicare Provider No.
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
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.:		

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

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

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield M	1822-RCH	9/30/2016	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 9/30/2016	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		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	103,054	103,054
Wormser	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Meals	Various	143,180	143,180
Rentention Group (HARRG) Municipal Employee Retirement Fund	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Pg. 15 / Line 1a5	296,687	296,687
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Pension	Pg. 15 / Line 1a7	101,974	101,974
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Property, Liability Auto Insurance	Pg. 27 / Line 14d	26,329	26,329
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Workers Compensation	Pg. 15 / Line 1a1	61,361	61,361
Stamford Housing Authority	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	All Employee Payroll	Pg. 10 / Line A13	965,878	965,878
City of Stamford	Stamford, CT	<input type="radio"/>	<input checked="" type="radio"/>	Leasehold Improvements	Pg. 22 / Line 8c	36,901	36,901
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 9/30/2016	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.

N/A - One level of care

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

N/A - One level of care

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

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

**General Information and Questionnaire
 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		Date of Lease**	Term of Lease	Annual Amount of Lease	Page of
		9/30/2016					
Stamford Elderly Housing Corp. d/b/a Scofield Manor	1822-RCH						
Name and Address of Lessor	Description of Items Leased	Related * to Owners, Operators, Officers		Printer/Copier (See attached).	60 Months	1,586	1,586
		Yes	No				
CIT Technology, 20 Commerce Drive, Cromwell, CT 06416		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
						Total ***	1,586

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* 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 6c.

AGREEMENT FOR LEASE AND MAINTENANCE OF OFFICE COPIERS with ADVANCED COPY TECHNOLOGIES Group

Article 1. Agreement

This Agreement is made this 27 day of June 2016, by and between the Housing Authority of the City of Stamford d/b/a Charter Oak Communities (COC) at 22 Clinton Avenue, Stamford, Connecticut and Advanced Copy Technologies Group, 20 Commerce Dr., Cromwell, CT. 06416.

Article 2. Scope of Services

2. Scope of Work

2.1 The Contractor shall provide a 60 month (5 year) lease for the following equipment: 1 RICOH MPC 6502 copier, 1 RICOH MP 4054 copier, 1 RICOH MP 2554 copier, 2 RICOH MP 3054 copiers, 2 RICOH MP c3504 copiers, 2 RICOH MP 6503 copiers, and 7 RICOH MP 301 copiers, a total of 16 copiers. A further Equipment description and location of the copiers is attached and is part of this contract, identified as schedule A. All service, installation, delivery and training are included. As part of this agreement is the attached Lease Agreement with CIT including schedule A, and the Customer Service Maintenance Agreement with ACT Group, including schedule A2, which are incorporated into the contract by reference.

Article 3. Term of Agreement

Unless earlier terminated in accordance with other provisions of this Agreement, the term of this Agreement will be for period of Sixty Months (Five Years) contract term. Nothing herein will limit either party's right to terminate this Agreement for cause in accordance with paragraph 4 of the General Conditions to this Contract (U.S. Department of Housing and Urban Development, General Contract Conditions, and Non-Construction).

Article 4. Contract Amount

The lump sum Contract Amount, based on an annual cost of the extended monthly pricing, for work performed/equipment provided as identified in Article 2 shall be an annual cost of \$20,990.00 for the lease of the equipment, \$104,951.00 for the 5 year period; and \$12,850.00 annually for the maintenance cost or \$64,251.00 for the 5 year period, for a total 60 month cost of \$ 169,202.00.

Article 5. Contract Documents

The contract documents will consist of this Form of Agreement, the attached HUD General Contract Conditions (Non Construction), and the attached General Conditions: Connecticut Statutory Requirements and the attached Supplement to General Conditions: Federal Requirements. Also included are the attached CIT Lease Agreement and the ACT group Maintenance Agreement, including schedules A and A2.

This Form of Agreement, together with the other documents enumerated in this Article 5, which said other documents are as fully a part of the Agreement as though herein repeated, form the Agreement. In the event that any provision in any component of this Agreement will vary with respect to any provision of any other component part, the provision of the component part first enumerated in this Article 5 will govern, except as otherwise specifically stated, as follows:

- a. Form of Agreement
- b. HUD General Contract Conditions (Non Construction)
- c. General Conditions: Connecticut Statutory Requirements
- d. Supplement to General Conditions: Federal Requirements
- e. CIT Lease Agreement
- f. ACT Group Maintenance Agreement
- g. Schedule A
- h. Schedule A2

Article 6. Compliance with Applicable Laws

Contractor agrees to comply with all obligations imposed on it by applicable federal, state and local laws, including but not limited to those set forth in 24 C.F.R. Part 84 and 24 C.F.R. Part 85.

Article 7. Notices

All notices given under this Agreement will be in writing and will be personally delivered or sent prepaid by registered or certified mail, return receipt requested, at its address set forth above, or such other address as such party may designate from time to time by notice given in accordance with this provision. All such notices will be deemed given on the date of personal delivery or two days after mailing, as the case may be.

Article 8. Invalidity of Particular Provisions

If any term, covenant, condition or provision of this Agreement, or if the application thereof to any circumstance or to any person, will be invalid or unenforceable to any extent, the remaining terms, covenants, conditions and provisions of this Agreement, and the application thereof to any circumstance or to any person other than those as to which any of the same will be held invalid or unenforceable, will not be affected thereby and each remaining term, covenant, condition and provision of this Agreement will be valid and will be enforceable to the fullest extent permitted by law.

Article 9. Captions

The captions and headings of the paragraphs of this Agreement are for convenience only and will not be deemed in any way to define or limit the terms and provisions of the paragraphs to which they refer or relate.

Article 10. Acts of Insolvency

Either party may terminate this Agreement by written notice to the other and may regard the other party as in default of this Agreement, if the other party becomes insolvent, makes a general assignment for the benefit of creditors, files a voluntary petition of bankruptcy, suffers or permits the appointment of a receiver for its business or assets, or becomes subject to any proceedings under any bankruptcy or insolvency law, whether domestic or foreign, or has wound up or liquidated, voluntarily or otherwise.

Article 11. Applicable Law; Legal Proceedings

This Agreement will be governed by the laws of the State of Connecticut. The parties further agree that any legal proceedings arising out of or relating to this Contract will be conducted in the State of Connecticut.

Article 12. Accumulation of Remedies

All remedies available to either party for breach of this Agreement are cumulative and may be exercised concurrently or separately, and the exercise of any one remedy will not be deemed an election of such remedy to the exclusion of other remedies.

Article 13. Waiver

No term or provision hereof will be deemed waived and no breach excused unless such waiver or consent will be in writing and signed by the party claimed to have waived or consented.

Article 14. Severability

In the event any provision of this Agreement or any part thereof is declared invalid or unenforceable by a final judgment or decree of a court of competent jurisdiction from whose decision no appeal is taken, or a decree of a competent governmental agency, all other articles, provisions and parts of this Agreement, and the application of such provision in any other circumstances, will remain in full force and effect.

Article 15. Independent Contractor

It is expressly understood that the Contractor and COC are contractors independent of one another, and that neither has the authority to bind the other to any third person or otherwise to act in any way as the representative of the other, unless otherwise expressly agreed to in writing signed by both parties hereto.

Article 16. Insurance

The Contractor shall submit as part of its written proposal evidence that it maintains a minimum:

General Liability	\$1,000,000
-------------------	-------------

Said Insurance shall be written by an insurer holding a current certificate pursuant to Connecticut statutes. The certificate shall provide that no material alteration or cancellation including expiration and non-renewal shall be effective until after receipt by COC.

Article 17. Entire Contract Interpretation

This Agreement (including all Contract Documents identified in Article 5 herein) constitutes the entire Agreement between the parties in relation to this subject matter. The Agreement may not be amended or modified except by written addendum signed by both parties.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed in 2 counterparts as to the day and year first written above.

(Firm Name)

By: _____

Title: _____

Date: _____

HOUSING AUTHORITY OF THE CITY OF STAMFORD
D/B/A CHARTER OAK COMMUNITIES

By:  _____

Title: Its Executive Director & CEO

Date:  _____

Schedule A2 Service contract equipment prices

Charter Oak Communities

Model	Average Volume	Average Color Volume	Mono CPC	Color CPC
MP 3054	7,185		0.0081	
MP 301	249		0.0107	
MP 301	500		0.0107	
MP 6503	22,250		0.0054	
MP 6503	18,220		0.0054	
MP c3504	1,514	1,850	0.008	0.058
MP c6502	7,549	3,879	0.006	0.043
MP 3054	6,562		0.0081	
MP 301	1,151		0.0107	
MP 301	1,617		0.0107	
MP 2554	2,752		0.0089	
MP 4054	2,855		0.0089	
MP 301	1,284		0.0107	
MP 3054 c3504	1,303		0.008	0.048
MP 301	500		0.0107	
MP 301	500		0.0107	

Signature



Print

Vincent J. Tufo

Date

6/27/2016



NON APPROPRIATION RIDER

This Non-Appropriation Rider to the Lease Agreement No. App# 1311094 dated June 27, 2016 (the "Lease"), is by and between CIT Bank, N.A. (Lessor) and Housing Authority of City of Stamford (Lessee). Capitalized terms used herein without definition shall be defined as provided in the Lease.

Notwithstanding anything contained in the Lease to the contrary,

1. Lessee presently intends to continue the Lease for its entire term and to pay all rentals or other payments relating thereto and shall do all things lawfully within its power to obtain and maintain funds from which the rentals and all other payments owing thereunder may be made. To the extent permitted by law, the person or entity in charge of preparing Lessee's budget will include in the budget request for each fiscal year during the term of the Lease the rentals to become due in such fiscal year, and will use all reasonable and lawful means available to secure the appropriation of money for such fiscal year sufficient to pay all rentals coming due therein. The parties acknowledge that appropriation for rentals is a governmental function which Lessee cannot contractually commit itself in advance to perform and the Lease does not constitute such a commitment. However, Lessee reasonably believes that moneys in an amount sufficient to make all rentals can and will lawfully be appropriated and made available to permit Lessee's continued utilization of the Equipment in the performance of its essential functions during the term of the Lease.

2. If Lessee's governing body fails to appropriate sufficient moneys in any fiscal year for rentals or other payments due under the Lease and if other funds are not available for such payments, then a "Non-Appropriation" shall be deemed to have occurred. If a Non-Appropriation occurs, then: (i) Lessee shall give Lessor immediate notice of such Non-Appropriation and provide written evidence of such failure by Lessee's governing body at least sixty (60) days prior to the end of the then current fiscal year or if Non-Appropriation has not occurred by that date, immediately upon such Non-Appropriation; (ii) no later than the last day of the fiscal year for which appropriations were made for the rentals due under the Lease (the "Return Date"), Lessee shall return to Lessor all, but not less than all, of the Equipment covered by the Lease, at Lessee's sole expense, in accordance with the terms hereof; and (iii) the Lease shall terminate on the Return Date without penalty or expense to Lessee and Lessee shall not be obligated to pay the rentals beyond such fiscal year, provided, that Lessee shall pay all rentals and other payments due under the Lease for which moneys shall have been appropriated or are otherwise available, provided further, that Lessee shall pay month-to-month rent at the rate set forth in the Lease for each month or part thereof that Lessee fails to return the Equipment as required herein.

3. The Lease shall be deemed executory only to the extent of monies appropriated and available for the purpose of the Lease, and no liability on account thereof shall be incurred by the Lessee beyond the amount of such monies. The Lease is not a general obligation of the Lessee. Neither the full faith and credit nor the taxing power of the Lessee are pledged to the payment of any amount due or to become due under the Lease. It is understood that neither the Lease nor any representation by any public employee or officer creates any legal or moral obligation to appropriate or make monies available for the purpose of the Lease.

4. The Lessee and Lessor agree that they intend the Lease to be an operating lease and that by the execution thereof, Lessee acquires no ownership interest in the Equipment whether vested or contingent. The Lessee's interest in the Equipment is limited to that of a lessee and Lessor retains all the rights of owner therein. Any provisions indicating to the contrary in this Rider are for precautionary purposes only.

IN WITNESS WHEREOF, each of the parties hereto has caused this Rider to be executed as of the 27 day of June 2016.

CIT Bank, N.A. (Lessor)

By _____ (Date)

Name/Title _____

Housing Authority of City of Stamford (Lessee)

By _____ (Date)

Name/Title Vincent J. DeLo Executive Director & CEO 6/27/2016

General Information and Questionnaire
Accounting Basis

Name of Facility Stamford Elderly Housing Corp. d/	License No. 1822-RCH	Report for Year Ended 9/30/2016	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 3 4	Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511
--	--

Services Provided by This Firm (*describe fully*)

1 Annual audit, Tax preparation, Medicaid cost report preparation	\$ 27,650
2	\$
3	\$
4	\$
Charge for Services Provided	
\$ 27,650	

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 3 4 5	Telephone Number 973-993-8100
---	----------------------------------

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

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

Services Provided by This Firm (*describe fully*)

1 Union negotiations and employment matters	\$ 8,726
2	\$
3	\$
4	\$
5	\$
Charge for Services Provided	
\$ 8,726	

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 9/30/2016						Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	Residential Care Home		
		Total CCNH Level	Total RHNS Level	Total CCNH	Total RHNS				
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	50			50				50	
B. On last day of THIS report period	50			50				50	
2. Number of Residents									
A. As of midnight of PREVIOUS report period	42			42				46	
B. As of midnight of THIS report period	47			47				47	
3. Total Number of Days Care Provided During Period									
A. Medicare									
B. Medicaid (Conn.)									
C. Medicaid (other states)									
D. Private Pay	365			365				91	
E. State SSI for RCH	16,048			16,048				4,225	
F. Other (Specify)									
G. Total Care Days During Period (3A thru F)	16,413			16,413				4,316	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	498			498				317	
B. Other Bed Reserve Days	14			14				14	
5. Total Resident Days (3G + 4A + 4B)	16,925			16,925				4,647	

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 9/30/2016	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	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	123.12	
b. Two bed rms.						125.00	123.12	
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	9/30/2016	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)					72,572	2,080
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					115,515	4,105
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers					252,733	11,741
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers					40,962	3,581
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					41,610	2,080
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers					27,753	2,079
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					38,865	1,170
2. Administrative**						
c. LPN						
1. Direct Care						
2. Administrative**						
d. Aides and Attendants					346,583	18,232
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers					29,285	907
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>					965,878	45,975

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
					-	
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
					-	
Total	\$ -	-	\$ -	-	\$ -	-

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		9/30/2016		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							
Section III - Administrators***									
Lavern Jarrett			72,572 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	9/30/2016	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.

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor		License No. 1822-RCH	Report for Year Ended 9/30/2016		Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
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		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield M	1822-RCH	9/30/2016	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 61,361			61,361
2. Disability Insurance	\$ 2,175			2,175
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 84,561			84,561
5. Health Insurance	\$ 296,687			296,687
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 101,974			101,974
8. Uniform Allowance	\$			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 33,044			33,044
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ (5,000)			(5,000)
d. Accounting and Auditing	\$ 27,650			27,650
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 8,726			8,726
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$			
g. Office Supplies	\$ 3,866			3,866
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 7,670			7,670
2. Cellular Phones	\$ 940			940
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	\$ 623,654			623,654

* 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
9/30/2016

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
			-
Dental			\$ 30,544
Uniform/Other			\$ 2,500
Total	\$ -	\$ -	\$ 33,044

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	9/30/2016		16	37
Item	Total	CCNH	RHNS	Residential Care Home	
Subtotals Brought Forward:	623,654			623,654	
l. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 59			59	
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 242			242	
5. Education Expenses Related to Seminars and Conventions	\$ 2,013			2,013	
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 3,365			3,365	
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 747			747	
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 810			810	
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	\$ 34			34	
* 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	\$ 738			738	
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>)	\$ 73,272			73,272	
12. Administrative Management Services**	\$ 103,054			103,054	
13. Other (<i>Specify</i>) See Attached Schedule	\$ 2,858			2,858	
C-14 Total Administrative & General Expenditures	\$ 810,846			810,846	

* 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			\$ 810
Total Other Advertising	\$ -	\$ -	\$ 810

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
			-
Routine Bank Fees			\$ 1,552
Background Screening - Admissions			\$ 137
Background Checks			\$ 778
Food - Employee Meetings			\$ 391
Total Other Administrative and General	\$ -	\$ -	\$ 2,858

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Stamford Elderly Housing Corp. d/b/a Sco	1822-RCH	9/30/2016	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	103,054	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	9/30/2016		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 154,752				154,752
2.	Non-Food Supplies	\$ 10				10
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 66,351				66,351
c. Management Services**		\$				
d. Other (Specify) _____		\$				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 221,113				221,113
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 checked="" type="radio"/> Yes <input type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor		1822-RCH	9/30/2016	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)	\$	1,148			1,148
c. Management Services**	\$				
d. Other (Specify)	\$				
3E. Total Laundry Expenditures (3a + b + c + d)	\$	1,148			1,148
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Stamford Elderly Housing Corp. d/b/a Scofield		1822-RCH	9/30/2016		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
		Amt. \$				
c.	Management Services*	\$				
d.	Other (<i>Specify</i>) Housekeeping Supplies	\$	17,349			17,349
4E.	Total Housekeeping Expenditures (4a + b + c + d)	\$	17,349			17,349
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
1.	Own Pharmacy	\$				
2.	Purchased from	\$				
b.	Medicine Cabinet Drugs	\$	195			195
c.	Medical and Therapeutic Supplies	\$				
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
1.	For Emergency Use	\$				
2.	Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
h.	Laboratory***	\$				
i.	Recreation	\$	37,279			37,279
j.	Other (<i>Specify</i>)**** See Attached Schedule	\$	462			462
5K.	Total Resident Care Expenditures (5a - 5j)	\$	37,936			37,936

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Residential Care Home
			-
Medical Supplies			\$ 462
Total Other Resident Care	\$ -	\$ -	\$ 462

**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 9/30/2016	Total Cost/Page Ref.***			Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	Residential Care Home	Pg	Line
		Yes	No							
ADP	1266 East Main Street, Stamford, CT 06902	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll Services			14,763	16	m11
Front Line Service		<input checked="" type="radio"/>	<input type="radio"/>	City of Stamford	Purchasing Administrative			14,223	16	m11
City Carting & Recycling Champion Maintenance Services, LLC	8 Viaduct Road, Stamford, CT 06907 301 Commerce Drive, Fairfield, CT 06825	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Garbage Removal			12,823	22	6f
Creative Culinary	109 Winesap Road, Stamford, CT 06903	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Janitorial Services			25,251	22	6f
Family Centers	888 Washington Blvd, Stamford, CT 06901	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Food Service/Dietary			66,351	18	2b
Absolute Staffing, LLC	Trumbull, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Recreation Services			23,333	20	5i
		<input type="radio"/>	<input checked="" type="radio"/>		Administrative Assistant			25,386	16	m11
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

* 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	9/30/2016			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 25,529				25,529	
b. Heat	\$ 31,702				31,702	
c. Light & Power	\$ 52,585				52,585	
d. Water	\$ 9,672				9,672	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 1,586				1,586	
f. Other (<i>itemize</i>)	\$ 75,107				75,107	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 196,181				196,181	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 2,573				2,573	
c. Non-Movable Equipment	\$ 3,631				3,631	
d. Movable Equipment	\$ 12,492				12,492	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 18,696				18,696	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 36,901				36,901	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 36,901				36,901	
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)	\$ 55,597				55,597	

* 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 - Carpentry			\$ 135
OM&O Materials - Electrical			\$ 284
OM&O Materials - Janitorial			\$ 5,023
OM&O Materials - Other Materials			\$ 976
OM&O Materials - Paint			\$ 137
OM&O Materials - Plumbing			\$ 826
OM&O Contracts - Garbage/Trash Removal			\$ 12,823
OM&O Contracts - Snow Removal			\$ 3,570
OM&O Contracts - Elevator			\$ 1,030
OM&O Contracts - Landscape/Grounds			\$ 9,084
OM&O Contracts - Electrical			\$ 1,144
OM&O Contracts - Plumbing			\$ 6,483
OM&O Contracts - Extermination			\$ 2,310
OM&O Contracts - Janitorial			\$ 30,744
OM&O Contracts - Miscellaneous			\$ 538
Total Other Repairs and Maintenance	\$ -	\$ -	\$ 75,107

Depreciation Schedule

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor		License No. 1822-RCH		Report for Year Ended 9/30/2016				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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Prior Years		Var		123,989		S/L		Various	
b. 2012 Toyota Sienna		2 2012		26,295		S/L		5 Yrs	
c.								5,259	
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)									
D-3. Subtotal									
E. Total Depreciation									
								12,492	
								18,696	

Stamford Elderly Housing Corp. d/b/a Scofield Manor
9/30/2016

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/1/2015	Masonry Work-Fr BI	\$ 2,625	10	\$ 263
Total additions for Building Improvements		\$ 2,625		\$ 263 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/3/2015	Architect Fees - Gutters, corridor handrails, etc.	\$ 9,263	10	\$ 926
12/30/2015	Boiler Tank Repairs	\$ 1,502	10	\$ 150
9/16/2015	Electrical & Generator	\$ 22,000	20	\$ 1,100
3/14/2016	Electrical & Generator	\$ 22,000	20	\$ 1,100
1/22/2016	Inspector Services - Boiler	\$ 176	10	\$ 18
10/21/2015	Boiler - Burner Conversion	\$ 675	20	\$ 34
11/21/2015	Boiler - Study & Design Development	\$ 4,005	20	\$ 200
12/15/2015	Boiler - Study & Design Development/Construct. Docs	\$ 3,720	20	\$ 186
1/15/2016	Boiler - Construction Documents	\$ 1,500	20	\$ 75
2/17/2016	Boiler - Structural Support	\$ 2,000	20	\$ 100
3/16/2016	Boiler - Structural Support	\$ 2,264	20	\$ 113
4/20/2016	Boiler - Structural Support	\$ 1,174	20	\$ 59
6/6/2016	Boiler - Structural Support	\$ 563	20	\$ 28
10/6/2015	Boiler - Relocate Existing Condensate Pump	\$ 1,650	20	\$ 83
Total additions for Leasehold Improvement		\$ 72,492		\$ 4,172 *
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				
		9/30/2016	24			37			
Stamford Elderly Housing Corp. d/b/a Scofield Manor	1822-RCH	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
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	Various	674,259	452,357	S/L	Var	32,729	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		Var	Various	72,492		S/L	Var	4,172	
C-4. Subtotal									
D. Total Amortization									36,901
									36,901

* 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, 2016

PROPERTY CATEGORY	Hist. Costs	Cost to Be Depr.	Method	Life	2015 Accum.	2016 Depr.	2016 Accum.	NBV
Building and Building Improvements								
Acquired prior 2000	1,015,310	1,015,310	S/L	Var	1,015,310	-	1,015,310	-
2002 Acquisitions								
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	-
2004 Acquisitions								
Carpeting	1,460	1,460	S/L	5	1,460	-	1,460	-
Carpeting	1,316	1,316	S/L	5	1,316	-	1,316	-
2005 Acquisitions								
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	-
2006 Acquisitions								
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
2007 Acquisitions								
Hunter Mechanical valves	1,414	-	N/A		-	-	-	1,414
2015 Acquisitions								
New Flooring	23,097	23,097	S/L	10	2,310	2,310	4,620	18,477
2015 Disposals								
Prior Unidentified Assets	(42,561)	(42,561)	S/L	Var	(42,561)	-	(42,561)	-
2016 Acquisitions								
Masonry Work-Fr BI	2,625	2,625	S/L	10	-	263	263	2,362
Total Building Improvements	1,066,967	1,065,265			1,041,853	2,573	1,044,426	22,541
Non-Movable Equipment								
Acquired prior 2000	65,165	65,165	S/L	Var	65,165	-	65,165	-
C.J.L.C Audit AJE	(3,789)	(3,789)			-	-	-	(3,789)
C.J.L.C 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	-
2003 Acquisitions								
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	-
2005 Acquisitions								
Hot Water Heater	2,974	2,974	S/L	10	2,974	-	2,974	-
2006 Acquisitions								
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	-
2007 New Acquisitions								
Communication system	4,235	4,235	S/L	5	4,235	-	4,235	-
Landry 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	12,078	1,725	13,803	3,448
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 3,812 1,906 5,718 3,813

Total **165,056** **165,056** **156,743** **3,631** **160,374** **4,681****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 -

2012 Acquisitions

2012 Toyota Sienna 26,295 26,295 S/L 5 21,036 5,259 26,295 -

Total **150,284** **150,284** **145,025** **5,259** **150,284** **-****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 2,538 - 2,538 -

2008 AcquisitionsFreezer 4,964 4,964 SL 5 4,964 - 4,964 -
Ice Cube Machine 3,215 3,215 SL 5 3,215 - 3,215 -**2009 Acquisitions**

Dining Chairs (50) 19,858 19,858 S/L 15 9,267 1,324 10,591 9,267

2012 Acquisitions

Lounge Furniture 14,767 14,767 S/L 15 3,938 984 4,922 9,845

2013 Acquisitions

52 Mattresses 9,099 9,099 S/L 5 4,550 1,820 6,370 2,730

2015 Acquisitions

Chairs 15,523 15,523 S/L 5 3,105 3,105 6,210 9,313

Total **266,904** **264,725** **226,338** **7,233** **233,571** **33,334****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) -
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 73,762 8,200 81,962 34
Asbestos Abatement for Pump Chamber 15,850 15,850 S/L 10 14,265 1,585 15,850 -
Landscaping Work 53,522 53,522 S/L 10 48,169 5,353 53,522 -
Landscaping Work 9,731 9,731 S/L 10 8,758 973 9,731 -
HVAC 24,596 24,596 S/L 10 22,138 2,458 24,596 -
Total **185,695** **185,695** **167,092** **18,570** **185,661** **34****2008 Leasehold Improvements**Awning for Building 6,680 6,680 S/L 15 3,562 445 4,007 2,673
Shower room/Bathroom Tile Floor 32,000 32,000 S/L 20 12,800 1,600 14,400 17,600
Storm Drain Repair 23,000 23,000 S/L 20 9,200 1,150 10,350 12,650
Total **61,680** **61,680** **25,562** **3,195** **28,757** **32,923**

2014 Leashold Improvements

Asbestos Abatement Work	28,174	28,174	S/L	10	5,635	2,817	8,452	19,722
Emergency Lighting and Generator	100,000	100,000	S/L	20	10,000	5,000	15,000	85,000
	128,174	128,174			15,635	7,817	23,452	104,722

2015 Leashold Improvements

Electrical & Generator	22,000	22,000	S/L	20	1,100	1,100	2,200	19,800
Electrical & Generator	20,000	20,000	S/L	20	1,000	1,000	2,000	18,000
Asbestos Maintenance Project	348	348	S/L	10	35	35	70	278
Boiler Upgrade	8,087	8,087	S/L	20	404	404	808	7,279
Boiler Upgrade	969	969	S/L	20	48	48	96	873
Boiler Room Hazardous Materials Inspection	2,213	2,213	S/L	10	221	221	442	1,771
Emergency Light Repair	1,560	1,560	S/L	20	78	78	156	1,404
Boiler Room Hazardous Materials Inspection	2,611	2,611	S/L	10	261	261	522	2,089
	57,788	57,788			3,147	3,147	6,294	51,494

2016 Leashold Improvements

Architect Fees - Gutters, corridor handrails, etc.	9,263	9,263	S/L	10	-	926	926	8,337
Boiler Tank Repairs	1,502	1,502	S/L	10	-	150	150	1,352
Electrical & Generator	22,000	22,000	S/L	20	-	1,100	1,100	20,900
Electrical & Generator	22,000	22,000	S/L	20	-	1,100	1,100	20,900
Inspector Services - Boiler	176	176	S/L	10	-	18	18	158
Boiler - Burner Conversion	675	675	S/L	20	-	34	34	641
Boiler - Study & Design Development	4,005	4,005	S/L	20	-	200	200	3,805
Boiler - Study & Design Development/Construct. Docs	3,720	3,720	S/L	20	-	186	186	3,534
Boiler - Construction Documents	1,500	1,500	S/L	20	-	75	75	1,425
Boiler - Structural Support	2,000	2,000	S/L	20	-	100	100	1,900
Boiler - Structural Support	2,264	2,264	S/L	20	-	113	113	2,151
Boiler - Structural Support	1,174	1,174	S/L	20	-	59	59	1,115
Boiler - Structural Support	563	563	S/L	20	-	28	28	535
Boiler - Relocate Existing Condensate Pump	1,650	1,650	S/L	20	-	83	83	1,567
	72,492	72,492			-	4,172	4,172	68,320

Total Leasehold Improvement

	746,751	746,751			452,357	36,901	489,258	257,494
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TOTAL

	2,395,963	2,392,082			2,022,316	55,597	2,077,913	318,051
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Amount Per F/S (TB Linked)

876,976					21,112	821,605	55,371
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Amount Per Cost Report

1,649,212					55,597	1,588,655	60,557
-----------	--	--	--	--	--------	-----------	--------

Rounding (Less)

1

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

(5,185)

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

(34,485)

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 9/30/2016	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 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.			If "Yes," complete Part B. If "No," complete Part C.		
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	9/30/2016		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/t		1822-RCH		9/30/2016		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)				\$ 3,484			3,484
b. Insurance on Automobiles				\$ 2,803			2,803
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$ 15,956			15,956
2. Fire and Extended Coverage				\$			
3. Other (Specify) D & O Insurance				\$ 4,086			4,086
14d. Total Insurance Expenditures (14a + b + c)				\$ 26,329			26,329
15. Total All Expenditures (A-13 thru C-14)				\$ 2,332,377			2,332,377

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	9/30/2016	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	\$ 16,624			16,624
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	\$ (5,000)			(5,000)
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 810			810
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$			
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 391			391
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)				\$ 12,825			12,825

* 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: Direct Care - Capped at avg. rate of Aides (See attached)			\$ 16,624
Total Other Salaries Adjustment			\$ -	\$ -	\$ 16,624

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	m13	Food - Employee Meetings			\$ 391
Total Other A&G Adjustments			\$ -	\$ -	\$ 391

STAMFORD ELDERLY HOUSING CORPORATION d/b/a SCOFIELD MANOR
RN Salary Disallowance
September 30, 2016

Total Aides Salaries	346,583
Total Aides Hours	<u>18,232</u>
Aides Dollars per Hour	\$ 19.01
Total RN Salaries	38,865
Total RN Hours	<u>1,170</u>
RN Dollars per Hour	\$ 33.22
Difference between RN and Aides hourly wage	<u>\$ 14.21</u>
Total RN Hours	1,170
Disallowed Hourly Wage	<u>\$ 14.21</u>
RN Disallowed Salary Expense	<u>\$ 16,624 *</u>

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	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 12,825			12,825
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	\$ 3,181			3,181
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.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 143,180			143,180
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 159,186			159,186

*** 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 Corp. d/b/a Scofield Manor
9/30/2016

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5i	Cable TV (See attached)			\$ 2,524
20	5j	Medical Supplies			\$ 462
20	5b	Over the Counter Drugs			\$ 195
Total Other Ancillary Costs			\$ -	\$ -	\$ 3,181

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

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

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
See Page	29c	Wormser (See attachment)			\$ 143,180
Total Other Adjustments			\$ -	\$ -	\$ 143,180

Schedule of Unallowable Building Interest

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

Cable TV Disallowance

9/30/2016

Total Cable Tv Expense	\$	6,124	TB Linked
Total Monthly Fee Allowed	\$	300	
Total Months		<u>12</u>	
Total Allowable Expense	\$	<u>3,600</u>	
Disallowed Expense	\$	<u>2,524</u>	{a}

Tickmark

{a}

Ties to page 29a

STAMFORD ELDERLY HOUSING CORPORATION d/b/a SCOFIELD MANOR
Wormser meals disallowance
September 30, 2016

Calculation of Meals

Scofield Manor

Resident Days	16,925
Meals per day	<u>3</u>
Meals per year	50,775

* Fringe benefit calculation:	
Total Fringes	579,802
Total Salaries	<u>965,878</u>
	60.03%

Wormser Congregate

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

Total dietary meals per year	<u>65,740</u>
Square Footage of Facility	24,000
Square Footage of Kitchen	<u>682</u>
Kitchen space as % of total	2.84%

Total meals served	65,740
Wormser meals	<u>14,965</u>
Catering as % of dietary	22.76%

Catering Allocation of Kitchen space 0.65%

Expenses

Administrative & General	Heat	31,702
	Light & Power	52,585
	Water	<u>9,672</u>
	Total	93,959
	Catering Allocation	0.65%
	Unallowable Amount	<u>\$ 608</u>

Capital	Property Insurance	26,329
	Catering Allocation	0.65%
	Unallowable amount	<u>\$ 170</u>

Direct	Dietary Salaries	252,733
	Dietary Fringes	151,712 *
	Dietary Supplies	-
	Raw Food	221,113
	Total	625,558
	Meals served allocation	<u>22.76%</u>
	<u>\$ 142,401</u>	

Total disallowed expenses \$ 143,180

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		9/30/2016		30	37
Item	Total	CCNH	RHNS	Residential Care Home	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (<i>CT only</i>)	\$ 1,969,569			1,969,569	
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	\$ 50,004			50,004	
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.)	\$ 2,019,573			2,019,573	
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>)	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (<i>Specify</i>)	\$ 270,525			270,525	
V. Total Other Revenue (1 thru 8)	\$ 270,525			270,525	
VI. Total All Revenue (III + V)	\$ 2,290,098			2,290,098	

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.
 ** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
Total Other Resident Revenue		\$ -	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
					-
Total Interest Income			\$ -	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
30 IV 8	Wormser/Other Catering Income			\$ 170,525
30 IV 8	City of Stamford Grant			\$ 100,000
Total Other Revenue		\$ -	\$ -	\$ 270,525

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a S	1822-RCH	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	73,547
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	280,676
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	29,795
a. Prepaid Expenses & Other Assets	29,795			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

A-9. Total Current Assets (Lines A1 thru 8)			\$	384,018
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>1,066,967</u>		\$	22,540
	Accum. Depreciation <u>1,044,427</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>746,751</u>		\$	257,493
	Accum. Depreciation <u>489,258</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>165,056</u>		\$	4,682
	Accum. Depreciation <u>160,374</u>	Net		
6. Movable Equipment	*Historical Cost <u>266,904</u>		\$	33,334
	Accum. Depreciation <u>233,570</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>)			\$	(5,185)
F/S vs C/R NBV	(5,185)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	312,864

* 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	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	696,882
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>)			\$	(163,426)
Inter Program - Due From		(163,426)		
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(163,426)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	533,456

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield		1822-RCH	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	193,190
2. Notes Payable (<i>itemize</i>)				\$	

3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	110,866
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	175,064
Deferred revenue - Other		6,193			
Other current liabilities		22,394			
Accrued liabilities - other		146,477			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	479,120

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofi		License No. 1822-RCH	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				479,120	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$					

B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 479,120					

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

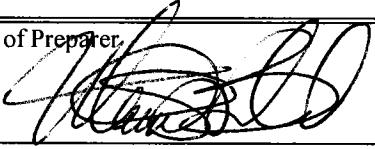
Name of Facility	License No.	Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a	1822-RCH	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	257,493
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	257,493
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(195,363)
6. Gain or Loss for Period			\$	(7,794)
	10/1/2015	thru	9/30/2016	
7. Total Net Worth			\$	(203,157)
C. Total Reserves and Net Worth			\$	54,336
D. Total Liabilities, Reserves, and Net Worth			\$	533,456

Annual Report of Long-Term Care Facility

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	9/30/2016	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2015			\$	(195,363)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	2,290,098
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	2,297,892
D. Net Income or Deficit			\$	(7,794)
E. Balance			\$	(203,157)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Expenses Per Page 27			\$2,332,377	
F/S vs C/R Dep			(34,485)	
Expenses Per F/S			\$2,297,892	
2. Other (<i>itemize</i>)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(203,157)

I. Preparer's/Reviewer's Certification

Name of Facility Stamford Elderly Housing Corp. d/b/a	License No. 1822-RCH	Report for Year Ended 9/30/2016	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 1/25/17		
Printed Name of Preparer Matthew S. Bavolack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

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, 2016, 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 24, 2017



MARCUM GROUP
MEMBER

Annual Report of Long-Term Care Facility Cost Year 2016 Checklist

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

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2015? 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 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: _____

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-OTHER**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
111101	Cash-unrestricted	40,343.00			40,343.00
111102	Cash-unrestricted	22,394.00			22,394.00
111103	Cash-unrestricted	5,467.00			5,467.00
111104	Cash-unrestricted	5,343.00			5,343.00
124001	Account receivable - other government	137,747.00			137,747.00
125050	Account receivable - miscellaneous - Other	56,908.00			56,908.00
125052	Account receivable - Other	100,000.00			100,000.00
126101	Allowance for doubtful accounts - tenants	(13,979.00)			(13,979.00)
142001	Prepaid expenses and other assets	29,795.00			29,795.00
144001	Inter program - due from	(163,426.00)			(163,426.00)
162001	Buildings	165,754.00			165,754.00
163001	Furniture, equipment and machinery - dwellings	295,946.00			295,946.00
164001	Furniture, equipment and machinery - administration	415,276.00			415,276.00
166001	Accumulated depreciation	(821,605.00)			(821,605.00)
303110	PATIENT REVENUE	0.00		(1,969,569.00)	(1,969,569.00)
			RJE - 2	(1,969,569.00)	
303111	Private Pay	0.00		(50,004.00)	(50,004.00)
			RJE - 2	(50,004.00)	
303691	WORMSER CATERING INCOME	0.00		(170,525.00)	(170,525.00)
			RJE - 2	(170,525.00)	
312001	Accounts payable <= 90 days	(97,924.00)			(97,924.00)
321001	Accrued wage/payroll taxes payable	(30,371.00)			(30,371.00)
322001	Accrued compensated absences - current portion	(80,495.00)			(80,495.00)
333001	Accounts payable - other government	(95,266.00)			(95,266.00)
342001	Deferred revenue - Other	(6,193.00)			(6,193.00)
345001	Other current liabilities	(22,394.00)			(22,394.00)
346001	Accrued liabilities - other	(146,477.00)			(146,477.00)
401111	SALARIES- KITCHEN STAFF	0.00		252,733.00	252,733.00
			RJE - 7	252,733.00	
401112	SALARIES- ADMINISTRATION STAFF	0.00		115,515.00	115,515.00
			RJE - 7	115,515.00	
401113	SALARIES- ATTENDANTS	0.00		346,583.00	346,583.00
			RJE - 7	346,583.00	
401113.1	SALARIES-RN DIRECT CARE	0.00		38,865.00	38,865.00
			RJE - 7	38,865.00	
401114	SALARIES- BUILDING MAINT. STAFF	0.00		41,610.00	41,610.00
			RJE - 7	41,610.00	
401115	SALARIES-HOUSE KEEPING STAFF	0.00		40,962.00	40,962.00
			RJE - 7	40,962.00	
401116	SALARIES- LAUNDRY STAFF	0.00		27,753.00	27,753.00
			RJE - 7	27,753.00	
401117	SALARIES-SOCIAL SERVICES STAFF	0.00		29,285.00	29,285.00
			RJE - 7	29,285.00	
452937	Subscriptions	0.00		738.00	738.00
			RJE - 11	738.00	
512101	Unrestricted Net Assets	195,363.00			195,363.00
512742	TELEPHONE - CELLULAR	0.00		940.00	940.00
			RJE - 10	940.00	
513352	EMPLOYEE BENEFITS-MERF	0.00		101,974.00	101,974.00
			RJE - 1	101,974.00	
513355	Dental	0.00		30,544.00	30,544.00
			RJE - 1	30,544.00	
513356	LTD	0.00		2,175.00	2,175.00
			RJE - 1	2,175.00	
522614	Equipment Lease Expense	0.00		1,586.00	1,586.00
			RJE - 14	1,586.00	
525131	DIETARY SUPPLIES	0.00		10.00	10.00
			RJE - 3	10.00	
543631	HOUSEKEEPING SUPPLIES	0.00		17,349.00	17,349.00
			RJE - 4	17,349.00	
545501	LAUNDRY RENTALS	0.00		1,148.00	1,148.00
			RJE - 5	1,148.00	
550502	D & O Insurance	0.00		4,086.00	4,086.00
			RJE - 8	4,086.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
552992	Car Insurance	0.00		2,782.00	2,782.00
			RJE - 8	2,782.00	
564541	FEDERAL SOCIAL SECURITY	0.00		84,561.00	84,561.00
			RJE - 1	84,561.00	
580500	Bad Debt Expense	(5,000.00)			(5,000.00)
708002	Other government grants	(100,000.00)			(100,000.00)
708003	Other government grants	(160,000.00)		160,000.00	0.00
			RJE - 15	160,000.00	
715001	Other revenue	(2,019,573.00)		2,019,573.00	0.00
			RJE - 2	2,019,573.00	
715002	Other revenue	(170,525.00)		170,525.00	0.00
			RJE - 2	170,525.00	
911001	Administrative salaries	129,148.00		(56,576.00)	72,572.00
			RJE - 7	(56,576.00)	
			RJE - 7	72,572.00	
912001	Auditing fees	27,400.00		250.00	27,650.00
			RJE - 12	250.00	
913001	Management Fee	103,054.00			103,054.00
913201	Front Line Service Fee	14,223.00			14,223.00
914001	Advertising and Marketing	1,057.00		(247.00)	810.00
			RJE - 13	(247.00)	
915001	Employee benefit contributions - administrative	69,158.00		(69,158.00)	0.00
			RJE - 1	(69,158.00)	
916001	Office Expenses - Equipment Maintenance & Repair	3,377.00		(1,551.00)	1,826.00
			RJE - 3	35.00	
			RJE - 14	(1,586.00)	
916002	Office Expenses - Equipment Purchases <5,000	744.00			744.00
916003	Office Expenses - Other Office Expense	1,110.00			1,110.00
916004	Office Expenses - Postage	34.00			34.00
916008	Office Expenses - Stationary/Supplies	2,756.00			2,756.00
916009	Office Expenses - Telephone	8,610.00		(940.00)	7,670.00
			RJE - 10	(940.00)	
917001	Legal Expense	8,726.00			8,726.00
918001	Travel	242.00			242.00
919002	Other - Consulting Fees	17,873.00		(250.00)	17,623.00
			RJE - 12	(250.00)	
919004	Other - Data Processing	16,040.00			16,040.00
919006	Other - Membership Dues & Fees	738.00		(738.00)	0.00
			RJE - 11	(738.00)	
919007	Other - Miscellaneous Sundry	1,910.00		(1,910.00)	0.00
			RJE - 3	(1,910.00)	
919008	Other - Staff Training	2,013.00			2,013.00
919009	Other - Temporary Labor	25,386.00			25,386.00
919010	Other - Bank Fees	1,552.00			1,552.00
921001	Tenant services - salaries	758,972.00		(758,972.00)	0.00
			RJE - 7	(758,972.00)	
921002	Tenant services - salaries Overtime	50,787.00		(50,787.00)	0.00
			RJE - 7	(50,787.00)	
923001	Employee benefit contributions - tenant services	438,336.00		(438,336.00)	0.00
			RJE - 1	(438,336.00)	
924001	Tenant services - other	37,936.00		(37,936.00)	0.00
			RJE - 9	(37,936.00)	
924002	Tenant services - other (Food Services)	221,103.00		(66,351.00)	154,752.00
			RJE - 6	(66,351.00)	
931001	Water	9,672.00			9,672.00
932001	Electricity	52,585.00			52,585.00
933001	Gas	5,365.00			5,365.00
934001	Fuel	26,337.00			26,337.00
941001	OM&O - Labor	41,155.00		(41,155.00)	0.00
			RJE - 7	(41,155.00)	
941002	OM&O Labor - Overtime	1,422.00		(1,422.00)	0.00
			RJE - 7	(1,422.00)	
942002	OM&O Materials - Carpentry	135.00			135.00
942003	OM&O Materials - Electrical	284.00			284.00
942006	OM&O Materials - Janitorial	22,372.00		(17,349.00)	5,023.00
			RJE - 4	(17,349.00)	
942007	OM&O Materials - Other Materials	976.00			976.00
942008	OM&O Materials - Paint	137.00			137.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
942009	OM&O Materials - Plumbing	826.00			826.00
942011	OM&O Materials - Vehicles	3,365.00			3,365.00
943010	OM&O Contracts - Garbage/Trash Removal	12,823.00			12,823.00
943030	OM&O Contracts - Snow Removal	3,570.00			3,570.00
943040	OM&O Contracts - Elevator	1,030.00			1,030.00
943050	OM&O Contracts - Landscape/Grounds	9,084.00			9,084.00
943070	OM&O Contracts - Electrical	1,144.00			1,144.00
943080	OM&O Contracts - Plumbing	6,483.00			6,483.00
943090	OM&O Contracts - Extermination	2,310.00			2,310.00
943100	OM&O Contracts - Janitorial	31,892.00		(1,148.00)	30,744.00
			RJE - 5	(1,148.00)	
943110	OM&O Contracts - Routine Maintenance	22,959.00			22,959.00
943120	OM&O Contracts - Miscellaneous	538.00			538.00
945001	Employee benefit contribution - OM&O	10,947.00		(10,947.00)	0.00
			RJE - 1	(10,947.00)	
961101	Property Insurance	3,484.00			3,484.00
961201	Liability Insurance	15,956.00			15,956.00
961301	Workmen's Compensation	61,361.00			61,361.00
961401	All other Insurance	6,889.00		(6,868.00)	21.00
			RJE - 8	(6,868.00)	
962001	Other general expenses	160,000.00		(160,000.00)	0.00
			RJE - 15	(160,000.00)	
962101	Compensated absences	(15,606.00)		15,606.00	0.00
			RJE - 7	15,606.00	
974001	Depreciation expense	21,112.00			21,112.00
Marcum 10	Resident Transportation	0.00		7,194.00	7,194.00
			RJE - 9	7,194.00	
Marcum 11	Cablevision (Residents)	0.00		6,124.00	6,124.00
			RJE - 9	6,124.00	
Marcum 12	Over the Counter Drugs	0.00		195.00	195.00
			RJE - 9	195.00	
Marcum 14	Resident Entertainment	0.00		250.00	250.00
			RJE - 9	250.00	
Marcum 15	Resident Parties	0.00		378.00	378.00
			RJE - 9	378.00	
Marcum 16	Background Screening - Admissions	0.00		137.00	137.00
			RJE - 3	137.00	
Marcum 23	Uniform/Other	0.00		2,500.00	2,500.00
			RJE - 1	2,500.00	
Marcum 24	Background Checks	0.00		778.00	778.00
			RJE - 3	778.00	
Marcum 30	Health Insurance	0.00		296,687.00	296,687.00
			RJE - 1	296,687.00	
Marcum 31	Dietary Purchased Services	0.00		66,351.00	66,351.00
			RJE - 6	66,351.00	
Marcum 32	Holiday Party	0.00		59.00	59.00
			RJE - 3	59.00	
Marcum 33	Food - Employee Meetings	0.00		391.00	391.00
			RJE - 3	391.00	
Marcum 34	Recreation Services	0.00		23,333.00	23,333.00
			RJE - 9	23,333.00	
Marcum 5	Recruitment	0.00		747.00	747.00
			RJE - 3	500.00	
			RJE - 13	247.00	
Marcum 8	Medical Supplies	0.00		462.00	462.00
			RJE - 9	462.00	
Total		0.00		0.00	0.00
	Net (Income) Loss	0.00		0.00	0.00

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
911001	Administrative salaries	129,148.00		(56,576.00)	72,572.00
			RJE - 7	(129,148.00)	
			RJE - 7	72,572.00	
Subtotal [2] Administrators		<u>129,148.00</u>		<u>(56,576.00)</u>	<u>72,572.00</u>
Subgroup : [4]	Other Administrative Salaries				
401112	SALARIES- ADMINISTRATION STAFF	0.00		115,515.00	115,515.00
			RJE - 7	115,515.00	
Subtotal [4] Other Administrative Salaries		<u>0.00</u>		<u>115,515.00</u>	<u>115,515.00</u>
Subgroup : [5C]	Dietary Workers				
401111	SALARIES- KITCHEN STAFF	0.00		252,733.00	252,733.00
			RJE - 7	252,733.00	
Subtotal [5C] Dietary Workers		<u>0.00</u>		<u>252,733.00</u>	<u>252,733.00</u>
Subgroup : [6B]	Other Housekeeping Workers				
401115	SALARIES-HOUSE KEEPING STAFF	0.00		40,962.00	40,962.00
			RJE - 7	40,962.00	
Subtotal [6B] Other Housekeeping Workers		<u>0.00</u>		<u>40,962.00</u>	<u>40,962.00</u>
Subgroup : [7B]	Other Maintenance Workers				
401114	SALARIES- BUILDING MAINT. STAFF	0.00		41,610.00	41,610.00
941001	OM&O - Labor	41,155.00		41,610.00	0.00
			RJE - 7	(41,155.00)	
941002	OM&O Labor - Overtime	1,422.00		(41,155.00)	0.00
			RJE - 7	(1,422.00)	
Subtotal [7B] Other Maintenance Workers		<u>42,577.00</u>		<u>(967.00)</u>	<u>41,610.00</u>
Subgroup : [8B]	Other Laundry Workers				
401116	SALARIES- LAUNDRY STAFF	0.00		27,753.00	27,753.00
			RJE - 7	27,753.00	
Subtotal [8B] Other Laundry Workers		<u>0.00</u>		<u>27,753.00</u>	<u>27,753.00</u>
Subgroup : [12B1]	RNs - Direct Care				
401113.1	SALARIES-RN DIRECT CARE	0.00		38,865.00	38,865.00
			RJE - 7	38,865.00	
Subtotal [12B1] RNs - Direct Care		<u>0.00</u>		<u>38,865.00</u>	<u>38,865.00</u>
Subgroup : [12D]	Aides and Attendants				
401113	SALARIES- ATTENDANTS	0.00		346,583.00	346,583.00
921001	Tenant services - salaries	758,972.00		346,583.00	0.00
			RJE - 7	(758,972.00)	
			RJE - 7	(758,972.00)	
Subtotal [12D] Aides and Attendants		<u>758,972.00</u>		<u>(412,389.00)</u>	<u>346,583.00</u>
Subgroup : [12H]	Recreation Workers				
401117	SALARIES-SOCIAL SERVICES STAFF	0.00		29,285.00	29,285.00
			RJE - 7	29,285.00	
Subtotal [12H] Recreation Workers		<u>0.00</u>		<u>29,285.00</u>	<u>29,285.00</u>
Subgroup : [12I3]	Resident Care				
921002	Tenant services - salaries Overtime	50,787.00		(50,787.00)	0.00
			RJE - 7	(50,787.00)	
Subtotal [12I3] Resident Care		<u>50,787.00</u>		<u>(50,787.00)</u>	<u>0.00</u>
Subgroup : [12O]	Other				
962101	Compensated absences	(15,606.00)		15,606.00	0.00
			RJE - 7	15,606.00	
Subtotal [12O] Other		<u>(15,606.00)</u>		<u>15,606.00</u>	<u>0.00</u>
Total [10-A] Salaries and Wages		<u>965,878.00</u>		<u>0.00</u>	<u>965,878.00</u>
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
961301	Workmen's Compensation	61,361.00		0.00	61,361.00
Subtotal [1A1] Workmen's Compensation		<u>61,361.00</u>		<u>0.00</u>	<u>61,361.00</u>
Subgroup : [1A2]	Disability Insurance				
513356	LTD	0.00		2,175.00	2,175.00
			RJE - 1	2,175.00	
Subtotal [1A2] Disability Insurance		<u>0.00</u>		<u>2,175.00</u>	<u>2,175.00</u>
Subgroup : [1A4]	Social Security (FICA)				
564541	FEDERAL SOCIAL SECURITY	0.00		84,561.00	84,561.00
			RJE - 1	84,561.00	
Subtotal [1A4] Social Security (FICA)		<u>0.00</u>		<u>84,561.00</u>	<u>84,561.00</u>

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [1A5]	Health Insurance				
915001	Employee benefit contributions - administrative	69,158.00		(69,158.00)	0.00
			RJE - 1	(69,158.00)	
923001	Employee benefit contributions - tenant services	438,336.00		(438,336.00)	0.00
			RJE - 1	(438,336.00)	
945001	Employee benefit contribution - OM&O	10,947.00		(10,947.00)	0.00
			RJE - 1	(10,947.00)	
Marcum 30	Health Insurance	0.00		296,687.00	296,687.00
			RJE - 1	296,687.00	
Subtotal [1A5] Health Insurance		518,441.00		(221,764.00)	296,687.00
Subgroup : [1A7]	Pensions				
513352	EMPLOYEE BENEFITS-MERF	0.00		101,974.00	101,974.00
			RJE - 1	101,974.00	
Subtotal [1A7] Pensions		0.00		101,974.00	101,974.00
Subgroup : [1A9]	Other				
513355	Dental	0.00		30,544.00	30,544.00
			RJE - 1	30,544.00	
Marcum 23	Uniform/Other	0.00		2,500.00	2,500.00
			RJE - 1	2,500.00	
Subtotal [1A9] Other		0.00		33,044.00	33,044.00
Subgroup : [1C]	Bad Debts				
580500	Bad Debt Expense	(5,000.00)		0.00	(5,000.00)
Subtotal [1C] Bad Debts		(5,000.00)		0.00	(5,000.00)
Subgroup : [1D]	Accounting and Auditing				
912001	Auditing fees	27,400.00		250.00	27,650.00
			RJE - 12	250.00	
Subtotal [1D] Accounting and Auditing		27,400.00		250.00	27,650.00
Subgroup : [1E]	Legal				
917001	Legal Expense	8,726.00		0.00	8,726.00
Subtotal [1E] Legal		8,726.00		0.00	8,726.00
Subgroup : [1G]	Office Supplies				
916003	Office Expenses - Other Office Expense	1,110.00		0.00	1,110.00
916008	Office Expenses - Stationary/Supplies	2,756.00		0.00	2,756.00
Subtotal [1G] Office Supplies		3,866.00		0.00	3,866.00
Subgroup : [1H1]	Telephone and Telegraph				
916009	Office Expenses - Telephone	8,610.00		(940.00)	7,670.00
			RJE - 10	(940.00)	
Subtotal [1H1] Telephone and Telegraph		8,610.00		(940.00)	7,670.00
Subgroup : [1H2]	Cellular Phones and Beepers				
512742	TELEPHONE - CELLULAR	0.00		940.00	940.00
			RJE - 10	940.00	
Subtotal [1H2] Cellular Phones and Beepers		0.00		940.00	940.00
Total [15] Expenditures Other than Salaries		623,404.00		250.00	623,654.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
Marcum 32	Holiday Party	0.00		59.00	59.00
			RJE - 3	59.00	
Subtotal [2] Holiday Parties for Staff		0.00		59.00	59.00
Subgroup : [4]	Employee Travel				
918001	Travel	242.00		0.00	242.00
Subtotal [4] Employee Travel		242.00		0.00	242.00
Subgroup : [5]	Education Expense				
919008	Other - Staff Training	2,013.00		0.00	2,013.00
Subtotal [5] Education Expense		2,013.00		0.00	2,013.00
Subgroup : [6]	Automobile Expense				
942011	OM&O Materials - Vehicles	3,365.00		0.00	3,365.00
Subtotal [6] Automobile Expense		3,365.00		0.00	3,365.00
Subgroup : [M1]	Advertising Help Wanted				
Marcum 5	Recruitment	0.00		747.00	747.00
			RJE - 3	500.00	
			RJE - 13	247.00	
Subtotal [M1] Advertising Help Wanted		0.00		747.00	747.00
Subgroup : [M3]	Advertising Other				
914001	Advertising and Marketing	1,057.00		(247.00)	810.00
			RJE - 13	(247.00)	
Subtotal [M3] Advertising Other		1,057.00		(247.00)	810.00

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [M7]	Postage				
916004	Office Expenses - Postage	34.00		0.00	34.00
Subtotal [M7] Postage		<u>34.00</u>		<u>0.00</u>	<u>34.00</u>
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
919006	Other - Membership Dues & Fees	738.00		(738.00)	0.00
			RJE - 11	(738.00)	
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>738.00</u>		<u>(738.00)</u>	<u>0.00</u>
Subgroup : [M9]	Subscriptions				
452937	Subscriptions	0.00		738.00	738.00
			RJE - 11	738.00	
Subtotal [M9] Subscriptions		<u>0.00</u>		<u>738.00</u>	<u>738.00</u>
Subgroup : [M11]	Services Provided by Contract				
913201	Front Line Service Fee	14,223.00		0.00	14,223.00
919002	Other - Consulting Fees	17,873.00		(250.00)	17,623.00
			RJE - 12	(250.00)	
919004	Other - Data Processing	16,040.00		0.00	16,040.00
919009	Other - Temporary Labor	25,386.00		0.00	25,386.00
Subtotal [M11] Services Provided by Contract		<u>73,522.00</u>		<u>(250.00)</u>	<u>73,272.00</u>
Subgroup : [M12]	Administrative Management Services				
913001	Management Fee	103,054.00		0.00	103,054.00
Subtotal [M12] Administrative Management Services		<u>103,054.00</u>		<u>0.00</u>	<u>103,054.00</u>
Subgroup : [M13]	Other				
919010	Other - Bank Fees	1,552.00		0.00	1,552.00
Marcum 16	Background Screening - Admissions	0.00		137.00	137.00
			RJE - 3	137.00	
Marcum 24	Background Checks	0.00		778.00	778.00
			RJE - 3	778.00	
Marcum 33	Food - Employee Meetings	0.00		391.00	391.00
			RJE - 3	391.00	
Subtotal [M13] Other		<u>1,552.00</u>		<u>1,306.00</u>	<u>2,858.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		<u>185,577.00</u>		<u>1,615.00</u>	<u>187,192.00</u>
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
924001	Tenant services - other	37,936.00		(37,936.00)	0.00
			RJE - 9	(37,936.00)	
924002	Tenant services - other (Food Services)	221,103.00		(66,351.00)	154,752.00
			RJE - 6	(66,351.00)	
Subtotal [2A1] Raw Food		<u>259,039.00</u>		<u>(104,287.00)</u>	<u>154,752.00</u>
Subgroup : [2A2]	Non-Food Supplies				
525131	DIETARY SUPPLIES	0.00		10.00	10.00
			RJE - 3	10.00	
Subtotal [2A2] Non-Food Supplies		<u>0.00</u>		<u>10.00</u>	<u>10.00</u>
Subgroup : [2B]	Purchased Services				
Marcum 31	Dietary Purchased Services	0.00		66,351.00	66,351.00
			RJE - 6	66,351.00	
Subtotal [2B] Purchased Services		<u>0.00</u>		<u>66,351.00</u>	<u>66,351.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>259,039.00</u>		<u>(37,926.00)</u>	<u>221,113.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
545501	LAUNDRY RENTALS	0.00		1,148.00	1,148.00
			RJE - 5	1,148.00	
Subtotal [3B] Purchased Services		<u>0.00</u>		<u>1,148.00</u>	<u>1,148.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>0.00</u>		<u>1,148.00</u>	<u>1,148.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4D]	Other				
543631	HOUSEKEEPING SUPPLIES	0.00		17,349.00	17,349.00
			RJE - 4	17,349.00	
Subtotal [4D] Other		<u>0.00</u>		<u>17,349.00</u>	<u>17,349.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
Marcum 12	Over the Counter Drugs	0.00		195.00	195.00
			RJE - 9	195.00	
Subtotal [5B] Medicine Cabinet Drugs		<u>0.00</u>		<u>195.00</u>	<u>195.00</u>
Subgroup : [5J]	Recreation				
Marcum 10	Resident Transportation	0.00		7,194.00	7,194.00
			RJE - 9	7,194.00	
Marcum 11	Cablevision (Residents)	0.00		6,124.00	6,124.00
			RJE - 9	6,124.00	

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Marcum 14	Resident Entertainment	0.00		250.00	250.00
			RJE - 9	250.00	
Marcum 15	Resident Parties	0.00		378.00	378.00
			RJE - 9	378.00	
Marcum 34	Recreation Services	0.00		23,333.00	23,333.00
			RJE - 9	23,333.00	
Subtotal [5I] Recreation		0.00		37,279.00	37,279.00
Subgroup : [5J] Other					
919007	Other - Miscellaneous Sundry	1,910.00		(1,910.00)	0.00
			RJE - 3	(1,910.00)	
Marcum 8	Medical Supplies	0.00		462.00	462.00
			RJE - 9	462.00	
Subtotal [5J] Other		1,910.00		(1,448.00)	462.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		1,910.00		53,375.00	55,285.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
916001	Office Expenses - Equipment Maintenance & Repair	3,377.00		(1,551.00)	1,826.00
			RJE - 3	35.00	
			RJE - 14	(1,586.00)	
916002	Office Expenses - Equipment Purchases <5,000	744.00		0.00	744.00
943110	OM&O Contracts - Routine Maintenance	22,959.00		0.00	22,959.00
Subtotal [6A] Repairs and Maintenance		27,080.00		(1,551.00)	25,529.00
Subgroup : [6B] Heat					
933001	Gas	5,365.00		0.00	5,365.00
934001	Fuel	26,337.00		0.00	26,337.00
Subtotal [6B] Heat		31,702.00		0.00	31,702.00
Subgroup : [6C] Light & Power					
932001	Electricity	52,585.00		0.00	52,585.00
Subtotal [6C] Light & Power		52,585.00		0.00	52,585.00
Subgroup : [6D] Water					
931001	Water	9,672.00		0.00	9,672.00
Subtotal [6D] Water		9,672.00		0.00	9,672.00
Subgroup : [6E] Equipment Lease					
522614	Equipment Lease Expense	0.00		1,586.00	1,586.00
			RJE - 14	1,586.00	
Subtotal [6E] Equipment Lease		0.00		1,586.00	1,586.00
Subgroup : [6F] Other					
942002	OM&O Materials - Carpentry	135.00		0.00	135.00
942003	OM&O Materials - Electrical	284.00		0.00	284.00
942006	OM&O Materials - Janitorial	22,372.00		(17,349.00)	5,023.00
			RJE - 4	(17,349.00)	
942007	OM&O Materials - Other Materials	976.00		0.00	976.00
942008	OM&O Materials - Paint	137.00		0.00	137.00
942009	OM&O Materials - Plumbing	826.00		0.00	826.00
943010	OM&O Contracts - Garbage/Trash Removal	12,823.00		0.00	12,823.00
943030	OM&O Contracts - Snow Removal	3,570.00		0.00	3,570.00
943040	OM&O Contracts - Elevator	1,030.00		0.00	1,030.00
943050	OM&O Contracts - Landscape/Grounds	9,084.00		0.00	9,084.00
943070	OM&O Contracts - Electrical	1,144.00		0.00	1,144.00
943080	OM&O Contracts - Plumbing	6,483.00		0.00	6,483.00
943090	OM&O Contracts - Extermination	2,310.00		0.00	2,310.00
943100	OM&O Contracts - Janitorial	31,892.00		(1,148.00)	30,744.00
			RJE - 5	(1,148.00)	
943120	OM&O Contracts - Miscellaneous	538.00		0.00	538.00
Subtotal [6F] Other		93,604.00		(18,497.00)	75,107.00
Subgroup : [7B] Building & Building Improvements					
974001	Depreciation expense	21,112.00		0.00	21,112.00
Subtotal [7B] Building & Building Improvements		21,112.00		0.00	21,112.00
Subgroup : [9] Rental Payments					
962001	Other general expenses	160,000.00		(160,000.00)	0.00
			RJE - 15	(160,000.00)	
Subtotal [9] Rental Payments		160,000.00		(160,000.00)	0.00
Total [22] Maintenance and Property		395,755.00		(178,462.00)	217,293.00
Group : [27] Interest and Insurance					
Subgroup : [14A] Insurance on Property					
961101	Property Insurance	3,484.00		0.00	3,484.00
Subtotal [14A] Insurance on Property		3,484.00		0.00	3,484.00
Subgroup : [14B] Insurance of Automobiles					
552992	Car Insurance	0.00		2,782.00	2,782.00

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **A.03 - Grouped TB**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
961401	All other Insurance	6,889.00	RJE - 8	2,782.00 (6,868.00)	21.00
Subtotal [14B] Insurance of Automobiles		6,889.00		(4,086.00)	2,803.00
Subgroup : [14C1] Umbrella					
961201	Liability Insurance	15,956.00		0.00	15,956.00
Subtotal [14C1] Umbrella		15,956.00		0.00	15,956.00
Subgroup : [14C3] Other					
550502	D & O Insurance	0.00	RJE - 8	4,086.00 4,086.00	4,086.00
Subtotal [14C3] Other		0.00		4,086.00	4,086.00
Total [27] Interest and Insurance		26,329.00		0.00	26,329.00
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
303110	PATIENT REVENUE	0.00	RJE - 2	(1,969,569.00) (1,969,569.00)	(1,969,569.00)
Subtotal [1A] Medicaid Residents (CT only)		0.00		(1,969,569.00)	(1,969,569.00)
Subgroup : [4A] Private-pay residents and other					
303111	Private Pay	0.00	RJE - 2	(50,004.00) (50,004.00)	(50,004.00)
Subtotal [4A] Private-pay residents and other		0.00		(50,004.00)	(50,004.00)
Subgroup : [18] Other Revenue					
303691	WORMSER CATERING INCOME	0.00	RJE - 2	(170,525.00) (170,525.00)	(170,525.00)
708002	Other government grants	(100,000.00)		0.00	(100,000.00)
708003	Other government grants	(160,000.00)	RJE - 15	160,000.00	0.00
715001	Other revenue	(2,019,573.00)	RJE - 2	2,019,573.00	0.00
715002	Other revenue	(170,525.00)	RJE - 2	170,525.00	0.00
Subtotal [18] Other Revenue		(2,450,098.00)		2,179,673.00	(270,525.00)
Total [30] Statement of Revenue		(2,450,098.00)		160,000.00	(2,290,098.00)
Group : [31] Balance Sheet					
Subgroup : [31A] Assets					
111101	Cash-unrestricted	40,343.00		0.00	40,343.00
111102	Cash-unrestricted	22,394.00		0.00	22,394.00
111103	Cash-unrestricted	5,467.00		0.00	5,467.00
111104	Cash-unrestricted	5,343.00		0.00	5,343.00
124001	Account receivable - other government	137,747.00		0.00	137,747.00
125050	Account receivable - miscellaneous - Other	56,908.00		0.00	56,908.00
125052	Account receivable - Other	100,000.00		0.00	100,000.00
126101	Allowance for doubtful accounts - tenants	(13,979.00)		0.00	(13,979.00)
142001	Prepaid expenses and other assets	29,795.00		0.00	29,795.00
144001	Inter program - due from	(163,426.00)		0.00	(163,426.00)
162001	Buildings	165,754.00		0.00	165,754.00
163001	Furniture, equipment and machinery - dwellings	295,946.00		0.00	295,946.00
164001	Furniture, equipment and machinery - administration	415,276.00		0.00	415,276.00
166001	Accumulated depreciation	(821,605.00)		0.00	(821,605.00)
Subtotal [31A] Assets		275,963.00		0.00	275,963.00
Subgroup : [31L] Liabilities					
312001	Accounts payable <= 90 days	(97,924.00)		0.00	(97,924.00)
321001	Accrued wage/payroll taxes payable	(30,371.00)		0.00	(30,371.00)
322001	Accrued compensated absences - current portion	(80,495.00)		0.00	(80,495.00)
333001	Accounts payable - other government	(95,266.00)		0.00	(95,266.00)
342001	Deferred revenue - Other	(6,193.00)		0.00	(6,193.00)
345001	Other current liabilities	(22,394.00)		0.00	(22,394.00)
346001	Accrued liabilities - other	(146,477.00)		0.00	(146,477.00)
Subtotal [31L] Liabilities		(479,120.00)		0.00	(479,120.00)
Subgroup : [31E] Equity					
512101	Unrestricted Net Assets	195,363.00		0.00	195,363.00
Subtotal [31E] Equity		195,363.00		0.00	195,363.00
Total [31] Balance Sheet		(7,794.00)		0.00	(7,794.00)

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2016 Cost Report**
 Period Ending: **9/30/2016**
 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.01				
Reclass FICA, Pension, Dental, Disability & Uniforms Expense recorded as Health Insurance				
513352	EMPLOYEE BENEFITS-MERF		101,974.00	
513355	Dental		30,544.00	
513356	LTD		2,175.00	
564541	FEDERAL SOCIAL SECURITY		84,561.00	
Marcum 23	Uniform/Other		2,500.00	
Marcum 30	Health Insurance		296,687.00	
915001	Employee benefit contributions - administrative			69,158.00
923001	Employee benefit contributions - tenant services			438,336.00
945001	Employee benefit contribution - OM&O			10,947.00
Total			518,441.00	518,441.00
Reclassifying Journal Entries JE # 2				
F.01 & F.02				
To reclass other revenue				
715001	Other revenue		2,019,573.00	
715002	Other revenue		170,525.00	
303110	PATIENT REVENUE			1,969,569.00
303111	Private Pay			50,004.00
303691	WORMSER CATERING INCOME			170,525.00
Total			2,190,098.00	2,190,098.00
Reclassifying Journal Entries JE # 3				
E.01 - Page 24				
To reclass expenses from Misc. Sundry account				
525131	DIETARY SUPPLIES		10.00	
916001	Office Expenses - Equipment Maintenance & Repair		35.00	
Marcum 16	Background Screening - Admissions		137.00	
Marcum 24	Background Checks		778.00	
Marcum 32	Holiday Party		59.00	
Marcum 33	Food - Employee Meetings		391.00	
Marcum 5	Recruitment		500.00	
919007	Other - Miscellaneous Sundry			1,910.00
Total			1,910.00	1,910.00
Reclassifying Journal Entries JE # 4				
E.01				
Reclass Housekeeping Expense				
543631	HOUSEKEEPING SUPPLIES		17,349.00	
942006	OM&O Materials - Janitorial			17,349.00
Total			17,349.00	17,349.00
Reclassifying Journal Entries JE # 5				
E.01				
Reclass Laundry Rental Expense				
545501	LAUNDRY RENTALS		1,148.00	
943100	OM&O Contracts - Janitorial			1,148.00
Total			1,148.00	1,148.00
Reclassifying Journal Entries JE # 6				
E.01				
To reclass dietary purchased services from food				
Marcum 31	Dietary Purchased Services		66,351.00	
924002	Tenant services - other (Food Services)			66,351.00

Client: **Scofield Manor**
 Engagement: **Medicaid - Scofield Manor 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-OTHER**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>66,351.00</u></u>	<u><u>66,351.00</u></u>
Reclassifying Journal Entries JE # 7				
Reclass Salary Expenses for page 10				
		I.02		
401111	SALARIES- KITCHEN STAFF		252,733.00	
401112	SALARIES- ADMINISTRATION STAFF		115,515.00	
401113	SALARIES- ATTENDANTS		346,583.00	
401113.1	SALARIES-RN DIRECT CARE		38,865.00	
401114	SALARIES- BUILDING MAINT. STAFF		41,610.00	
401115	SALARIES-HOUSE KEEPING STAFF		40,962.00	
401116	SALARIES- LAUNDRY STAFF		27,753.00	
401117	SALARIES-SOCIAL SERVICES STAFF		29,285.00	
911001	Administrative salaries		72,572.00	
962101	Compensated absences		15,606.00	
911001	Administrative salaries			129,148.00
921001	Tenant services - salaries			758,972.00
921002	Tenant services - salaries Overtime			50,787.00
941001	OM&O - Labor			41,155.00
941002	OM&O Labor - Overtime			1,422.00
Total			<u><u>981,484.00</u></u>	<u><u>981,484.00</u></u>
Reclassifying Journal Entries JE # 8				
To reclass insurance properly on the cost report				
		N.02 - 961401		
550502	D & O Insurance		4,086.00	
552992	Car Insurance		2,782.00	
961401	All other Insurance			6,868.00
Total			<u><u>6,868.00</u></u>	<u><u>6,868.00</u></u>
Reclassifying Journal Entries JE # 9				
To reclass Tenant Services - Other to proper line on cost report				
		N.02 - 924001		
Marcum 10	Resident Transportation		7,194.00	
Marcum 11	Cablevision (Residents)		6,124.00	
Marcum 12	Over the Counter Drugs		195.00	
Marcum 14	Resident Entertainment		250.00	
Marcum 15	Resident Parties		378.00	
Marcum 34	Recreation Services		23,333.00	
Marcum 8	Medical Supplies		462.00	
924001	Tenant services - other			37,936.00
Total			<u><u>37,936.00</u></u>	<u><u>37,936.00</u></u>
Reclassifying Journal Entries JE # 10				
To reclass Cell Phone Expense from the Telephone Line				
		N.02 - 916009		
512742	TELEPHONE - CELLULAR		940.00	
916009	Office Expenses - Telephone			940.00
Total			<u><u>940.00</u></u>	<u><u>940.00</u></u>
Reclassifying Journal Entries JE # 11				
To reclass subscriptions from the Dues account				
		D.01 - Page 13		
452937	Subscriptions		738.00	
919006	Other - Membership Dues & Fees			738.00

Client: Scofield Manor
 Engagement: Medicaid - Scofield Manor 2016 Cost Report
 Period Ending: 9/30/2016
 Trial Balance: A.01 - TB-OTHER
 Workpaper: H.01 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>738.00</u></u>	<u><u>738.00</u></u>
Reclassifying Journal Entries JE # 12		N.02 - 919002		
To reclass accounting fees from consulting fees				
912001	Auditing fees		250.00	
919002	Other - Consulting Fees			250.00
Total			<u><u>250.00</u></u>	<u><u>250.00</u></u>
Reclassifying Journal Entries JE # 13		D.01 - Page 13		
To reclass help wanted to the correct line on the cost report				
Marcum 5	Recruitment		247.00	
914001	Advertising and Marketing			247.00
Total			<u><u>247.00</u></u>	<u><u>247.00</u></u>
Reclassifying Journal Entries JE # 14		D.01 - Page 20		
Reclass leased equipment to the appropriate line of the cost report				
522614	Equipment Lease Expense		1,586.00	
916001	Office Expenses - Equipment Maintenance & Repair			1,586.00
Total			<u><u>1,586.00</u></u>	<u><u>1,586.00</u></u>
Reclassifying Journal Entries JE # 15		N.02		
To net lease expenses not booked or paid with contributed use of facility grossed up with revenue				
708003	Other government grants		160,000.00	
962001	Other general expenses			160,000.00
Total			<u><u>160,000.00</u></u>	<u><u>160,000.00</u></u>



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 1/24/2017
 Run Date: 1/24/2017

Provider Name: Stamford Elderly Housing Corp. d/b/a Scofield Manor
 Provider Number: 1822-RCH
 Period Ended: 9/30/16

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: