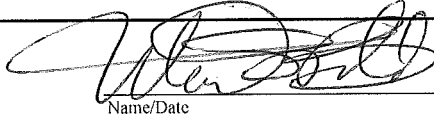
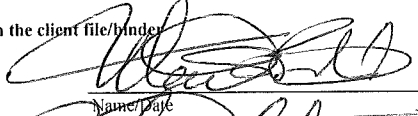




**Marcum LLP  
Healthcare Advisory Services Group  
Project Flow sheet**

**ENGAGEMENT INFORMATION**

|     |  |  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
|-----|--|--|---|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|
| 1)  | Client Name  | <u>Scofield Manor</u>  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 2)  | Health Care Sector (Nursing Home , Home Health, Etc)                                 | <u>RCH</u>   |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 3)  | Date Started   | <u>1/6/2020</u>  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 4)  | Due Date   | <u>2/15/2020</u>   |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 5)  | Client Originated By   | <u>Matthew S. Bavalack</u>   |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 6)  | Production Responsibility  | <u>Peter Grippo</u>  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 7)  | Type of Engagement   | Medicare Cost Report<br>Medicaid Cost Report<br>Request for Information<br>Compliance Audit Representation<br>Appeal Processing<br>Proposal/Engagement Letter<br>Budgets<br>Other <u>(Specify)</u> | <table border="1"> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> <tr><td>Yes</td><td>No</td></tr> </table> | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| Yes | No   |  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| Yes | No   |  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| Yes | No   |  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| Yes | No   |  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| Yes | No   |  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| Yes | No   |  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| Yes | No   |  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| Yes | No   |  |   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 8)  | Is this a re-occurring engagement  |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 9)  | Are there any deadlines that might impede completion on a timely basis?              |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 10) | Do you have the team in place to effectively manage this matter?<br>Production Team: | <u>Peter Grippo</u>  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 11) | Is this matter likely to attract publicity?  |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |

**REVIEW PROCESS**

|     |   |  |   |
|-----|---|--|---|
| 12) | First Review Performed By/Date                                      | <u> 1/20/20</u><br>Name/Date  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 13) | Review Notes were prepared and are posted in the client file/binder |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 14) | Second Review Performed by/Date                                     | <u> 1/20/20</u><br>Name/Date  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 15) | Partner Sign off*   | <u> 1/22/20</u><br>Name/Date | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 16) | Processed By/Date   | <u> 1/22/20</u><br>Name/Date | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |

\*if a Partner is not available for sign-off the work product may be stamped draft and submitted to the client with the note "pending partner review"

**Shipping Information**

**PLEASE CHECK ONE**

- Regular Mail (use only if no address on letter)
- Priority Mail
- FedEx 1st Overnight (9:00 am delivery, select locations)
- FedEx Priority Overnight (morning delivery)  
Saturday Delivery (by 12 PM)
- FedEx Standard Overnight (afternoon delivery)
- FedEx 2 Day (2nd business day)
- FedEx Express Saver (3rd business day)
- Express Mail (next day to most locations)
- Certified - Return Receipt Requested (domestic only)

Date: \_\_\_\_\_

Send To: Lisa Reynolds  
 Company: Stamford Elderly Housing Corporation  
 Address: 22 Clinton Avenue  
Stamford, CT 06901  
 Phone: \_\_\_\_\_

Bill To: 100504  
 Engage No: 10148695  
 Department: Advisory  
 Contents: 2019 Medicaid Cost Report

Authorized By: Matthew S. Bavalack

January 20, 2020

Lisa Reynolds  
Stamford Elderly Housing Corporation  
22 Clinton Avenue  
Stamford, CT 06901

Dear Ms. Reynolds,

Enclosed is one copy of Scofield Manor's Annual Report of Long-Term Care Facility for the period ended September 30, 2019, one copy of the administrator's/owner's certification page 1 and one copy of the vehicle compliance checklist. The instructions below should be followed:

1. The copy of the administrator's/owner's certification page 1 should be dated, signed and notarized by an officer or administrator. The signed page 1 must be submitted through Myers & Stauffer LC's web based submission portal no later than February 15, 2020. See below for the web based portal login link.

<https://ctltcreports.mslc.com/>

2. The following is a list of information required by the Department of Social Services, which should be assembled by management and submitted no later than February 15, 2020 through Myers and Stauffer, LC's web based portal.
  - A. A copy of the completed Form W-411 (Resident Trust Fund) as of June 30 of the cost report year, if applicable
  - B. A completed Vehicle Compliance Checklist (see attached), if applicable
  - C. For all newly acquired motor vehicle additions, please provide the following: invoices, lease agreements, payment support, copies of the most current registration and insurance cards, if applicable
  - D. Schedule of architectural and/ or engineering fees associated with current year property additions reported in the cost report, if applicable
  - E. For newly acquired assets, please provide invoice and payment support for the three highest movable equipment and three highest fixed asset additions.



MARCUMGROUP  
MEMBER

Lisa Reynolds  
Stamford Elderly Housing Corporation  
January 20, 2020

Page 2

- F. For related party property additions, please provide the invoice(s) and payment support along with copies of any additional quotes received, if applicable
  - G. A schedule of all television additions, indicating location, i.e., resident rooms or common areas. Please include the total cable TV expense and the line on which these costs are reported. A copy of invoice and payment support for all television additions, if applicable.
3. The bound copy, along with the cost report grouping schedules, are for your files. Please note, we have submitted on your behalf, an electronic version of this document through Myers and Stauffer LC's web based portal.

The enclosed cost report was prepared by information provided to us by you and your staff, without complete verification. Therefore, we are unable to express an opinion on such data in terms of accuracy and reasonableness. We recommend that you review the attached cost report prior to signature and submission to insure that it meets with your general understanding and that all related party transactions have been properly disclosed.

Please note, based upon the information provided to prepare the as filed Annual Report we have identified your per diem expenses by cost category and detailed them below, please consider the following:

|           | <u>Direct</u> | <u>Indirect</u> | <u>A&amp;G</u> | <u>Capital</u> |
|-----------|---------------|-----------------|----------------|----------------|
| Cost PPD* | \$43.26       | \$36.41         | \$50.28        | \$2.24         |

*\*Costs PPD are based on expenses per each category. These amounts are not intended to calculate a daily Medicaid rate, but are instead intended to be informative.*

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (203) 781-9680.

Very truly yours,

**MARCUM LLP**

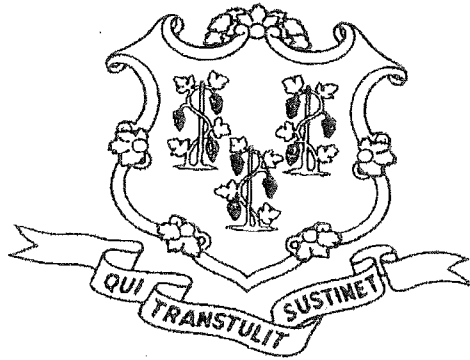


Matthew S. Bavolack  
Principal  
Healthcare Services Leader

**STAMFORD ELDERLY HOUSING CORPORATION  
D/B/A SCOFIELD MANOR  
ANNUAL REPORT OF LONG TERM CARE FACILITY  
FYE SEPTEMBER 30, 2019  
CLIENT COPY**



# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2019

|  |                                     |
|--|-------------------------------------|
| Name of Facility (as licensed)<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor  |                                     |
| Address (No. & Street, City, State, Zip Code)<br>614 Scofield Road, Stamford, CT 06903   |                                     |
| Type of Facility<br><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<br>10/1/2018   | Report for Year Ending<br>9/30/2019 |

|                  |      |      |                                   |                   |
|------------------|------|------|-----------------------------------|-------------------|
| License Numbers: | CCNH | RHNS | Residential Care Home<br>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 |
|--------------------------|----------------------|---------------|--------------------------|----------------------|---------------|
|                          |                      |               |                          |                      |               |
|                          |                      |               |                          |                      |               |

**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    | 9/30/2019             | 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, 2018 and ending September 30, 2019, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} Subject to Desk Audit Review

|  |          |      |                        |                      |      |
|--|----------|------|------------------------|----------------------|------|
| Signed (Administrator)                         |          | Date | Signed (Owner)         |                      | Date |
| Printed Name (Administrator)<br>Lavern Edwards |          |      | Printed Name (Owner)   |                      |      |
| Subscribed and Sworn to before me:             | State of | Date | Signed (Notary Public) | Comm. Expires<br>/ / |      |
| Address of Notary Public                       |          |      |                        |                      |      |

(Notary Seal)

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

| <b>Data Required for Real Wage Adjustment</b>                           |                              |                   | Page<br>1A      | of<br>37                    |
|---|------------------------------|-------------------|-----------------|-----------------------------|
| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor | Period Covered:              | From<br>10/1/2018 | To<br>9/30/2019 |                             |
| Address of Facility<br>614 Scofield Road, Stamford, CT 06903            |                              |                   |                 |                             |
| Report Prepared By<br>Marcum LLP  | Phone Number<br>203-781-9600 | Date<br>1/18/2019 |                 |                             |
| Item  | Total                        | CCNH              | RHNS            | Residential<br>Care<br>Home |
| 1. Dietary wages paid   | \$                           |                   |                 |                             |
| 2. Laundry wages paid   | \$                           |                   |                 |                             |
| 3. Housekeeping wages paid  | \$                           |                   |                 |                             |
| 4. Nursing wages paid   | \$                           |                   |                 |                             |
| 5. All other wages paid   | \$                           |                   |                 |                             |
| 6. <b>Total Wages Paid</b>  | \$                           |                   |                 |                             |
| 7. Total salaries paid  | \$                           |                   |                 |                             |
| 8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)      | \$                           |                   |                 |                             |

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

|  |      |  |   |   |          |
|--|------|--|---|---|----------|
| Phone No. of Facility<br>203-329-2388  |      | Report for Year Ended<br>9/30/2019   |   | Page<br>2   | of<br>37 |
| Name of Facility (as shown on license)<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor  |      |  | Address (No. & Street, City, State, Zip)<br>614 Scofield Road, Stamford, CT 06903 |   |          |
| License Numbers:   | CCNH | RHNS   | Residential Care Home<br>1822-RCH   | Medicare Provider No.                                     |          |
| Type of Facility (Check appropriate box(es))   |      |  |   |   |          |
| <input type="checkbox"/> Chronic and Convalescent<br>Nursing Home only (CCNH)  |      | <input type="checkbox"/> Rest Home with Nursing<br>Supervision only (RHNS) |   | <input checked="" type="checkbox"/> Residential Care Home |          |
| Type of Ownership (Check appropriate box)  |      |  |   |   |          |
| <input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust |      |  |   |   |          |
| If this facility opened or closed during report year provide:  |      |  | Date Opened   | Date Closed   |          |
| Has there been any change in ownership or operation during this report year?   |      |  |   |   |          |
|  |      | <input type="radio"/> Yes  |   | <input checked="" type="radio"/> No                       |          |
| If "Yes," explain fully.   |      |  |   |   |          |
|  |      |  |   |   |          |
| <b>Administrator</b>   |      |  |   |   |          |
| Name of Administrator<br>Lavern Jarrett  |      |  | Nursing Home<br>Administrator's<br>License No.:                                   |   |          |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility.  |      |  |   |   |          |
| Name<br>N/A  |      |  | License No.:  |   |          |
|  |      |  |   |   |          |
|  |      |  |   |   |          |
|  |      |  |   |   |          |









**General Information and Questionnaire  
 Related Parties\***

|   |                         |                                    |           |          |
|---|-------------------------|------------------------------------|-----------|----------|
| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor | License No.<br>1822-RCH | Report for Year Ended<br>9/30/2019 | Page<br>4 | of<br>37 |
|---|-------------------------|------------------------------------|-----------|----------|

Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes        No       If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

| Name of Related Individual or Company | Business Address                   | Also Provides Goods/Services to Non-Related Parties |                                  |     | Description of Goods/Services Provided | Indicate Where Costs are Included in Annual Report Page # / Line # | Cost Reported | Actual Cost to the Related Party |
|---------------------------------------|------------------------------------|---|----------------------------------|-----|--|--|---------------|----------------------------------|
|                                       |                                    | Yes   | No                               | %** |  |  |               |                                  |
| Chater Oak Communities                | 22 Clinton Ave, Stamford, CT 06901 | <input type="radio"/>                               | <input checked="" type="radio"/> |     | Management Services                    | Pg. 16 / Line m12  | 128,959       | 128,959                          |
| Charter Oak Communities               | 22 Clinton Ave, Stamford, CT 06901 | <input type="radio"/>                               | <input checked="" type="radio"/> |     | IT Service Requests & Troubleshooting  | Pg. 16 / Line m11  | 2,864         | 2,864                            |
| Rentention Group (HARRG)              | Stamford, CT                       | <input type="radio"/>                               | <input checked="" type="radio"/> |     | Health Insurance                       | Pg. 15 / Line 1a5  | 205,943       | 205,943                          |
| Municipal Employee Retirement Fund    | Stamford, CT                       | <input type="radio"/>                               | <input checked="" type="radio"/> |     | Pension                                | Pg. 15 / Line 1a7  | 86,302        | 86,302                           |
| Stamford Housing Authority            | Stamford, CT                       | <input type="radio"/>                               | <input checked="" type="radio"/> |     | Property, Liability, Auto Insurance    | Pg. 27 / Line 14d  | 32,854        | 32,854                           |
| Stamford Housing Authority            | Stamford, CT                       | <input type="radio"/>                               | <input checked="" type="radio"/> |     | Workers Compensation                   | Pg. 15 / Line 1a1  | 26,401        | 26,401                           |
| Stamford Housing Authority            | Stamford, CT                       | <input type="radio"/>                               | <input checked="" type="radio"/> |     | All Employee Payroll                   | Pg. 10 / Line A13  | 782,091       | 782,091                          |
| City of Stamford                      | Stamford, CT                       | <input type="radio"/>                               | <input checked="" type="radio"/> |     | Leasehold Improvements                 | Pg. 22 / Line 8c   | 18,331        | 18,331                           |
| City of Stamford                      | Stamford, CT                       | <input type="radio"/>                               | <input checked="" type="radio"/> |     | Real Estate                            |  |               |                                  |

\* Use additional sheets if necessary.

\*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

|   |                         |  |           |          |
|---|-------------------------|--|-----------|----------|
| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a Scofield   | License No.<br>1822-RCH | Report for Year Ended<br>9/30/2019   | Page<br>5 | of<br>37 |
| If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:  |                         |  |           |          |
| Item  |                         | Method of Allocation   |           |          |
| Dietary   |                         | Number of meals served to residents  |           |          |
| Laundry   |                         | Number of pounds processed   |           |          |
| Housekeeping  |                         | Number of square feet serviced   |           |          |
| Nursing   |                         | Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants |           |          |
| Direct Resident Care Consultants  |                         | Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )  |           |          |
| Maintenance and operation of plant  |                         | Square feet  |           |          |
| Property costs (depreciation)   |                         | Square feet  |           |          |
| Employee health and welfare   |                         | Gross salaries   |           |          |
| Management services   |                         | Appropriate cost center involved   |           |          |
| All other General Administrative expenses   |                         | Total of Direct and Allocated Costs  |           |          |
| The preparer of this report must answer the following questions applicable to the cost information provided.  |                         |  |           |          |
| 1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.           |                         |  |           |          |
| N/A   |                         |  |           |          |
| 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.   |                         |  |           |          |
| N/A - 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.) |                         |  |           |          |
| <div style="text-align: right;"> <input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.         </div>                                  |                         |  |           |          |
| N/A   |                         |  |           |          |

### General Information and Questionnaire Leases (Excluding Real Property)

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

| Name of Facility   |   |                                  | License No.                 | Report for Year Ended |                  |                              | Page             | of                |
|--|---|----------------------------------|-----------------------------|-----------------------|------------------|------------------------------|------------------|-------------------|
| Stamford Elderly Housing Corp. d/b/a Scofield Manor                      |   |                                  | 1822-RCH                    | 9/30/2019             |                  |                              | 6                | 37                |
| Name and Address of Lessor   | Related * to<br>Owners,<br>Operators,<br>Officers |                                  | Description of Items Leased | Date of<br>Lease**    | Term of<br>Lease | Annual<br>Amount<br>of Lease |                  | Amount<br>Claimed |
|  | Yes   | No                               |                             |                       |                  |                              |                  |                   |
| CIT Technology, 20 Commerce Drive, Cromwell, CT 06416                    | <input type="radio"/>                             | <input checked="" type="radio"/> | Copier Lease                | 06/27/16              | 5 years          | 1,118                        |                  | 1,118             |
| Great American Financial Services Corp, PO Box 660831, Dallas, TX 752266 | <input type="radio"/>                             | <input checked="" type="radio"/> | Phone System Lease          | 03/01/17              | 5 Years          | 2,059                        |                  | 2,059             |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                             |                       |                  |                              |                  |                   |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                             |                       |                  |                              |                  |                   |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                             |                       |                  |                              |                  |                   |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                             |                       |                  |                              |                  |                   |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                             |                       |                  |                              |                  |                   |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                             |                       |                  |                              |                  |                   |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                             |                       |                  |                              |                  |                   |
|  | <input type="radio"/>                             | <input checked="" type="radio"/> |                             |                       |                  |                              |                  |                   |
|  |   |                                  |                             |                       |                  |                              | <b>Total ***</b> | 3,177             |

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 6e.

**General Information and Questionnaire  
Accounting Basis**

|   |                         |                                    |           |          |
|---|-------------------------|------------------------------------|-----------|----------|
| Name of Facility<br>Stamford Elderly Housing Corp. d/ | License No.<br>1822-RCH | Report for Year Ended<br>9/30/2019 | Page<br>7 | of<br>37 |
|---|-------------------------|------------------------------------|-----------|----------|

The records of this facility for the period covered by this report were maintained on the following basis:

Accrual     Cash     Modified Cash

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

N/A

**Independent Accounting Firm**

|                         |   |
|-------------------------|---|
| Name of Accounting Firm | Address (No. & Street, City, State, Zip Code) |
| 1 Marcum LLP            | 555 Long Wharf Dr, New Haven, CT 06103        |
| 2 Whittlesey & Hadley   | 280 Trumbull St, Hartford, CT 06103           |
| 3                       |   |
| 4                       |   |

Services Provided by This Firm (*describe fully*)

|                                 |                              |
|---------------------------------|------------------------------|
| 1 Audit & 990 for Year End      | \$ 11,250                    |
| 2 Medicaid Cost Report & Filing | \$ 6,485                     |
| 3                               | \$                           |
| 4                               | \$                           |
|                                 | Charge for Services Provided |
|                                 | \$ 17,735                    |

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

**Legal Services Information**

|  |                  |
|--|------------------|
| Name of Legal Firm or Independent Attorney | Telephone Number |
| 1 Kainen, Escalera and Mchale PC           | 860-493-0870     |
| 2 The Law Office of John N. Tieman, ESQ    |                  |
| 3  |                  |
| 4  |                  |
| 5  |                  |

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

1 21 Oak Street, Suite 601, Hartford, CT 06106

2 4 Research Drive, Suite 402, Shelton, CT 06484

3

4

5

Services Provided by This Firm (*describe fully*)

|  |                              |
|--|------------------------------|
| 1 Settlement & Release Agreement             | \$ 4,500                     |
| 2 Employment Matters                         | \$ 6,930                     |
| 3 Settlement & Release Agreement - C. Detroy | \$ 50                        |
| 4  | \$                           |
| 5  | \$                           |
|  | Charge for Services Provided |
|  | \$ 11,480                    |

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<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor                                   |                     | License No.<br>1822-RCH |                        |                                   | Report for Year Ended<br>9/30/2019 |      |      |                          | Page<br>8            | of<br>37 |      |                          |       |
|---|---------------------|-------------------------|------------------------|-----------------------------------|------------------------------------|------|------|--------------------------|----------------------|----------|------|--------------------------|-------|
|   | Total All<br>Levels | Total<br>CCNH<br>Level  | Total<br>RHNS<br>Level | Total<br>Residential<br>Care Home | Period 10/1 Thru 6/30              |      |      |                          | Period 7/1 Thru 9/30 |          |      |                          |       |
|   |                     |                         |                        |                                   | Total                              | CCNH | RHNS | Residential<br>Care Home | Total                | CCNH     | RHNS | Residential<br>Care Home |       |
| 1. Certified Bed Capacity   |                     |                         |                        |                                   |                                    |      |      |                          |                      |          |      |                          |       |
| A. On last day of PREVIOUS report period  | 50                  |                         |                        | 50                                | 50                                 |      |      | 50                       | 50                   |          |      |                          | 50    |
| B. On last day of THIS report period  | 50                  |                         |                        | 50                                | 50                                 |      |      | 50                       | 50                   |          |      |                          | 50    |
| 2. Number of Residents  |                     |                         |                        |                                   |                                    |      |      |                          |                      |          |      |                          |       |
| A. As of midnight of PREVIOUS report period   | 47                  |                         |                        | 47                                | 47                                 |      |      | 47                       | 44                   |          |      |                          | 44    |
| B. As of midnight of THIS report period   | 46                  |                         |                        | 46                                | 44                                 |      |      | 44                       | 46                   |          |      |                          | 46    |
| 3. Total Number of Days Care Provided During Period   |                     |                         |                        |                                   |                                    |      |      |                          |                      |          |      |                          |       |
| A. Medicare   |                     |                         |                        |                                   |                                    |      |      |                          |                      |          |      |                          |       |
| B. Medicaid (Conn.)   |                     |                         |                        |                                   |                                    |      |      |                          |                      |          |      |                          |       |
| C. Medicaid (other states)  |                     |                         |                        |                                   |                                    |      |      |                          |                      |          |      |                          |       |
| D. Private Pay  | 349                 |                         |                        | 349                               | 257                                |      |      | 257                      | 92                   |          |      |                          | 92    |
| E. State SSI for RCH  | 15,794              |                         |                        | 15,794                            | 11,799                             |      |      | 11,799                   | 3,995                |          |      |                          | 3,995 |
| F. Other (Specify)  |                     |                         |                        |                                   |                                    |      |      |                          |                      |          |      |                          |       |
| G. Total Care Days During Period (3A thru F)  | 16,143              |                         |                        | 16,143                            | 12,056                             |      |      | 12,056                   | 4,087                |          |      |                          | 4,087 |
| 4. Total Number of Days Not Included in Figures in 3G<br>for Which Revenue Was Received for Reserved Beds |                     |                         |                        |                                   |                                    |      |      |                          |                      |          |      |                          |       |
| A. Medicaid Bed Reserve Days  | 278                 |                         |                        | 278                               | 221                                |      |      | 221                      | 57                   |          |      |                          | 57    |
| B. Other Bed Reserve Days   | 16                  |                         |                        | 16                                | 16                                 |      |      | 16                       |                      |          |      |                          |       |
| 5. <b>Total Resident Days (3G + 4A + 4B)</b>  | 16,437              |                         |                        | 16,437                            | 12,293                             |      |      | 12,293                   | 4,144                |          |      |                          | 4,144 |

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

| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a Scofie   |                 |      | License No.<br>1822-RCH |                |          | Report for Year Ended<br>9/30/2019 |                       |                      | Page<br>9 |                       | of<br>37 |                       |                   |
|---|-----------------|------|-------------------------|----------------|----------|------------------------------------|-----------------------|----------------------|-----------|-----------------------|----------|-----------------------|-------------------|
| 4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input type="radio"/> No<br>If "YES", provide the following information: |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| Date of Change  | Place of Change |      |                         | Change in Beds |          |                                    |                       |                      |           | Capacity After Change |          |                       | Reason for Change |
|   | CCNH            | RHNS | Residential Care Home   | Lost           |          |                                    | Gained                |                      |           | CCNH                  | RHNS     | Residential Care Home |                   |
|   | (1)             | (2)  | (3)                     | (1)            | (2)      | (3)                                | (1)                   | (2)                  | (3)       |                       |          |                       |                   |
|   |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
|   |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
|   |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
|   |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| 5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.               |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| Change in Resident Days   |                 |      |                         |                |          |                                    |                       | CCNH                 | RHNS      | Residential Care Home |          |                       |                   |
| 1st change  |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| 2nd change  |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| 3rd change  |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| 4th change  |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| 6. Number of Residents and Rates on September 30 of Cost Year   |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| Item  | Medicare        |      | Medicaid                |                | Self-Pay |                                    |                       | Other State Assisted |           |                       |          |                       |                   |
|   | CCNH            | RHNS | CCNH                    | RHNS           | CCNH     | RHNS                               | Residential Care Home | R.C.H.               | ICF-MR    |                       |          |                       |                   |
| No. of Residents  |                 |      |                         |                |          |                                    | 1                     | 45                   |           |                       |          |                       |                   |
| Per Diem Rate   |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| a. One bed rm.  |                 |      |                         |                |          |                                    | 125.00                | 125.00               |           |                       |          |                       |                   |
| b. Two bed rms.   |                 |      |                         |                |          |                                    | 125.00                | 125.00               |           |                       |          |                       |                   |
| 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. <b>Total Physical Therapy Treatments</b>   |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| 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. <b>Total Speech Therapy Treatments</b>   |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |
| 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. <b>Total Occupational Therapy Treatments</b>   |                 |      |                         |                |          |                                    |                       |                      |           |                       |          |                       |                   |

### Report of Expenditures - Salaries & Wages

|  |                         |                                    |            |          |                          |        |
|--|-------------------------|------------------------------------|------------|----------|--------------------------|--------|
| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor  | License No.<br>1822-RCH | Report for Year Ended<br>9/30/2019 | Page<br>10 | of<br>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<br>Care Home | Hours  |
| <b>A. Salaries and Wages*</b>  |                         |                                    |            |          |                          |        |
| 1. Operators/Owners (Complete also Sec. I of Schedule A1)  |                         |                                    |            |          |                          |        |
| 2. Administrator(s) (Complete also Sec. III of Schedule A1)  |                         |                                    |            |          | 77,797                   | 2,088  |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1)  |                         |                                    |            |          |                          |        |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)   |                         |                                    |            |          | 126,767                  | 5,040  |
| 5. Dietary Service   |                         |                                    |            |          |                          |        |
| a. Head Dietitian  |                         |                                    |            |          |                          |        |
| b. Food Service Supervisor   |                         |                                    |            |          |                          |        |
| c. Dietary Workers   |                         |                                    |            |          |                          |        |
| 6. Housekeeping Service  |                         |                                    |            |          |                          |        |
| a. Head Housekeeper  |                         |                                    |            |          |                          |        |
| b. Other Housekeeping Workers  |                         |                                    |            |          | 53,871                   | 4,142  |
| 7. Repairs & Maintenance Services  |                         |                                    |            |          |                          |        |
| a. Engineer or Chief of Maintenance  |                         |                                    |            |          |                          |        |
| b. Other Maintenance Workers   |                         |                                    |            |          | 43,454                   | 2,124  |
| 8. Laundry Service   |                         |                                    |            |          |                          |        |
| a. Supervisor  |                         |                                    |            |          |                          |        |
| b. Other Laundry Workers   |                         |                                    |            |          |                          |        |
| 9. Barber and Beautician Services  |                         |                                    |            |          |                          |        |
| 10. Protective Services  |                         |                                    |            |          |                          |        |
| 11. Accounting Services  |                         |                                    |            |          |                          |        |
| a. Head Accountant   |                         |                                    |            |          |                          |        |
| b. Other Accountants   |                         |                                    |            |          |                          |        |
| 12. Professional Care of Residents   |                         |                                    |            |          |                          |        |
| a. Directors and Assistant Director of Nurses  |                         |                                    |            |          |                          |        |
| b. RN  |                         |                                    |            |          |                          |        |
| 1. Direct Care   |                         |                                    |            |          | 42,825                   | 1,174  |
| 2. Administrative**  |                         |                                    |            |          |                          |        |
| c. LPN   |                         |                                    |            |          |                          |        |
| 1. Direct Care   |                         |                                    |            |          | 58,192                   | 2,096  |
| 2. Administrative**  |                         |                                    |            |          |                          |        |
| d. Aides and Attendants  |                         |                                    |            |          | 379,185                  | 32,092 |
| e. Physical Therapists   |                         |                                    |            |          |                          |        |
| f. Speech Therapists   |                         |                                    |            |          |                          |        |
| g. Occupational Therapists   |                         |                                    |            |          |                          |        |
| h. Recreation Workers  |                         |                                    |            |          |                          |        |
| i. Physicians  |                         |                                    |            |          |                          |        |
| 1. Medical Director  |                         |                                    |            |          |                          |        |
| 2. Utilization Review  |                         |                                    |            |          |                          |        |
| 3. Resident Care***  |                         |                                    |            |          |                          |        |
| 4. Other (Specify)   |                         |                                    |            |          |                          |        |
| j. Dentists  |                         |                                    |            |          |                          |        |
| k. Pharmacists   |                         |                                    |            |          |                          |        |
| l. Podiatrists   |                         |                                    |            |          |                          |        |
| m. Social Workers/Case Management  |                         |                                    |            |          |                          |        |
| n. Marketing   |                         |                                    |            |          |                          |        |
| o. Other (Specify)<br>See Attached Schedule  |                         |                                    |            |          |                          |        |
| <i>A-13. Total Salary Expenditures</i>   |                         |                                    |            |          | 782,091                  | 48,756 |

\* 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 |
|              |      |       |      |       | 0                     |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
| <b>Total</b> | \$ - | -     | \$ - | -     | \$ -                  | -     |

Schedule of Other Fees (Page 13)

| Service      | CCNH |       | RHNS |       | Residential Care Home |       |
|--------------|------|-------|------|-------|-----------------------|-------|
|              | \$   | Hours | \$   | Hours | \$                    | Hours |
|              |      |       |      |       | 0                     |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
|              |      |       |      |       |                       |       |
| <b>Total</b> | \$ - | -     | \$ - | -     | \$ -                  | -     |



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

| Name of Facility  |             |      |                       | License No.  | Report for Year Ended                 |                    |                               | Page                                       | of                 |                       |
|---|-------------|------|-----------------------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Stamford Elderly Housing Corp. d/b/a Scofield Manor   |             |      |                       | 1822-RCH   | 9/30/2019                             |                    |                               | 11   | 37                 |                       |
| Name  | Salary Paid |      |                       | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
|   | CCNH        | RHNS | Residential Care Home |  |                                       |                    |                               |  |                    |                       |
| <b>Section I - Operators/Owners</b>   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
| <b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b> |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |

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

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

**Annual Report of Long-Term Care Facility**

CSP-12 Rev. 10/2005

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

| Name of Facility (as licensed)                      |             |      |                       | License No.  | Report for Year Ended                 |                    |                               | Page                                       | of                 |                       |
|---|-------------|------|-----------------------|--|---------------------------------------|--------------------|-------------------------------|--|--------------------|-----------------------|
| Stamford Elderly Housing Corp. d/b/a Scofield Manor |             |      |                       | 1822-RCH   | 9/30/2019                             |                    |                               | 12   | 37                 |                       |
| Name  | Salary Paid |      |                       | Fringe Benefits and/or Other Payments (describe fully) | Full Description of Services Rendered | Total Hours Worked | Line Where Claimed on Page 10 | Name and Address of All Other Employment** | Total Hours Worked | Compensation Received |
|   | CCNH        | RHNS | Residential Care Home |  |                                       |                    |                               |  |                    |                       |
| <b>Section III - Administrators***</b>              |             |      |                       |  |                                       |                    |                               |  |                    |                       |
| Lavern Edwards                                      | 77,797      |      |                       | Non Discrim  | Administrator                         | 2,080              | A2                            |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
| <b>Section IV - Assistant Administrators</b>        |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |
|   |             |      |                       |  |                                       |                    |                               |  |                    |                       |

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

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

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

**Annual Report of Long-Term Care Facility**

CSP-13 Rev. 9/2002

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

| Name of Facility  | License No. | Report for Year Ended | Page | of    |                       |       |
|---|-------------|-----------------------|------|-------|-----------------------|-------|
| Stamford Elderly Housing Corp. d/b/a Scofield Man   | 1822-RCH    | 9/30/2019             | 13   | 37    |                       |       |
| <b>Total Cost and Hours</b>   |             |                       |      |       |                       |       |
| Item  | CCNH        | Hours                 | RHNS | Hours | Residential Care Home | Hours |
| <b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b> |             |                       |      |       |                       |       |
| 1. Dietitian  |             |                       |      |       |                       |       |
| 2. Dentist  |             |                       |      |       |                       |       |
| 3. Pharmacist   |             |                       |      |       |                       |       |
| 4. Podiatrist   |             |                       |      |       |                       |       |
| 5. Physical Therapy   |             |                       |      |       |                       |       |
| a. Resident Care  |             |                       |      |       |                       |       |
| b. Other  |             |                       |      |       |                       |       |
| 6. Social Worker  |             |                       |      |       |                       |       |
| 7. Recreation Worker  |             |                       |      |       |                       |       |
| 8. Physicians   |             |                       |      |       |                       |       |
| a. Medical Director (entire facility)   |             |                       |      |       |                       |       |
| b. Utilization Review (Title 18 and 19 only) monthly meeting  |             |                       |      |       |                       |       |
| c. Resident Care**  |             |                       |      |       |                       |       |
| d. Administrative Services facility   |             |                       |      |       |                       |       |
| 1. Infection Control Committee (Quarterly meetings)   |             |                       |      |       |                       |       |
| 2. Pharmaceutical Committee (Quarterly meetings)  |             |                       |      |       |                       |       |
| 3. Staff Development Committee (Once annually)  |             |                       |      |       |                       |       |
| e. Other (Specify)  |             |                       |      |       |                       |       |
| 9. Speech Therapist   |             |                       |      |       |                       |       |
| a. Resident Care  |             |                       |      |       |                       |       |
| b. Other  |             |                       |      |       |                       |       |
| 10. Occupational Therapist  |             |                       |      |       |                       |       |
| a. Resident Care  |             |                       |      |       |                       |       |
| b. Other  |             |                       |      |       |                       |       |
| 11. Nurses and aides and attendants   |             |                       |      |       |                       |       |
| a. RN   |             |                       |      |       |                       |       |
| 1. Direct Care  |             |                       |      |       |                       |       |
| 2. Administrative***  |             |                       |      |       |                       |       |
| b. LPN  |             |                       |      |       |                       |       |
| 1. Direct Care  |             |                       |      |       |                       |       |
| 2. Administrative***  |             |                       |      |       |                       |       |
| c. Aides  |             |                       |      |       |                       |       |
| d. Other  |             |                       |      |       |                       |       |
| 12. Other (Specify)<br>See Attached Schedule  |             |                       |      |       |                       |       |
| <b>B-13 Total Fees Paid in Lieu of Salaries</b>   |             |                       |      |       |                       |       |

\* 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<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor | License No.<br>1822-RCH     | Report for Year Ended<br>9/30/2019          | Page<br>14                       | of<br>37                    |
|---|-----------------------------|---|----------------------------------|-----------------------------|
| Name & Address of Individual  | Full Explanation of Service | Related** to Owners,<br>Operators, Officers |                                  | Explanation of Relationship |
|   |                             | Yes   | No                               |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" type="radio"/> |                             |
|   |                             | <input type="radio"/>                       | <input checked="" 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    | 9/30/2019             | 15   | 37                    |
| Item  | Total       | CCNH                  | RHNS | Residential Care Home |
| 1. Administrative and General   |             |                       |      |                       |
| a. Employee Health & Welfare Benefits   |             |                       |      |                       |
| 1. Workmen's Compensation   | \$ 26,401   |                       |      | 26,401                |
| 2. Disability Insurance   | \$ 12,645   |                       |      | 12,645                |
| 3. Unemployment Insurance   | \$          |                       |      |                       |
| 4. Social Security (F.I.C.A.)   | \$ 71,620   |                       |      | 71,620                |
| 5. Health Insurance   | \$ 205,943  |                       |      | 205,943               |
| 6. Life Insurance (employees only)<br>(not-owners and not-operators)  | \$          |                       |      |                       |
| 7. Pensions (Non-Discriminatory)<br>(not-owners and not-operators)  | \$ 86,302   |                       |      | 86,302                |
| 8. Uniform Allowance  | \$          |                       |      |                       |
| 9. Other ( <i>Specify</i> )<br>See Attached Schedule  | \$ 21,616   |                       |      | 21,616                |
| b. Personal Retirement Plans, Pensions, and<br>Profit Sharing Plans for Owners and<br>Operators (Discriminatory)* | \$          |                       |      |                       |
| c. Bad Debts*   | \$          |                       |      |                       |
| d. Accounting and Auditing  | \$ 17,735   |                       |      | 17,735                |
| e. Legal ( <i>Services should be fully described on Page 7</i> )  | \$ 11,480   |                       |      | 11,480                |
| f. Insurance on Lives of Owners and<br>Operators ( <i>Specify</i> )*  | \$          |                       |      |                       |
| g. Office Supplies  | \$ 4,472    |                       |      | 4,472                 |
| h. Telephone and Cellular Phones  |             |                       |      |                       |
| 1. Telephone & Pagers   | \$ 11,000   |                       |      | 11,000                |
| 2. Cellular Phones  | \$ 547      |                       |      | 547                   |
| i. Appraisal ( <i>Specify purpose and<br/>        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> )<br>See Attached Schedule  | \$          |                       |      |                       |
| 3. Resident Day User Fee  | \$          |                       |      |                       |
| <b>Subtotal</b>   | \$ 469,761  |                       |      | 469,761               |

\* 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**

**Schedule of Other Employee Benefits**

| Description  | CCNH | RHNS | Residential Care Home |
|--------------|------|------|-----------------------|
|              |      |      | 0                     |
| Uniform      |      |      | \$ 3,503              |
| Dental       |      |      | \$ 18,113             |
|              |      |      |                       |
|              |      |      |                       |
|              |      |      |                       |
|              |      |      |                       |
|              |      |      |                       |
|              |      |      |                       |
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|              |      |      |                       |
|              |      |      |                       |
|              |      |      |                       |
|              |      |      |                       |
|              |      |      |                       |
|              |      |      |                       |
|              |      |      |                       |
|              |      |      |                       |
| <b>Total</b> | \$ - | \$ - | \$ 21,616             |

-----  
**Schedule of Other Taxes**

| Description  | CCNH | RHNS | Residential Care Home |
|--------------|------|------|-----------------------|
|              |      |      | 0                     |
|              |      |      |                       |
|              |      |      |                       |
| <b>Total</b> | \$ - | \$ - | \$ -                  |

-----

### 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    | 9/30/2019             | 16   | 37   |                          |
| Item  |             | Total                 | CCNH | RHNS | Residential<br>Care Home |
| <b>Subtotals Brought Forward:</b>   |             | 469,761               |      |      | 469,761                  |
| l. Travel and Entertainment   |             |                       |      |      |                          |
| 1. Resident Travel and Entertainment  | \$          |                       |      |      |                          |
| 2. Holiday Parties for Staff  | \$          | 28                    |      |      | 28                       |
| 3. Gifts to Staff and Residents   | \$          | 503                   |      |      | 503                      |
| 4. Employee Travel  | \$          |                       |      |      |                          |
| 5. Education Expenses Related to Seminars and Conventions   | \$          | 5,108                 |      |      | 5,108                    |
| 6. Automobile Expense ( <i>not purchase or depreciation</i> )   | \$          | 8,260                 |      |      | 8,260                    |
| 7. Other ( <i>Specify</i> )<br>See Attached Schedule  | \$          |                       |      |      |                          |
| m. Other Administrative and General Expenses  |             |                       |      |      |                          |
| 1. Advertising Help Wanted ( <i>all such expenses</i> )   | \$          |                       |      |      |                          |
| 2. Advertising Telephone Directory ( <i>all such expenses</i> )***  | \$          |                       |      |      |                          |
| 3. Advertising Other ( <i>Specify</i> )***<br>See Attached Schedule   | \$          | 277                   |      |      | 277                      |
| 4. Fund-Raising***  | \$          |                       |      |      |                          |
| 5. Medical Records  | \$          |                       |      |      |                          |
| 6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***      | \$          |                       |      |      |                          |
| 7. Postage  | \$          | 5                     |      |      | 5                        |
| * 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> )<br>See Attached Schedule              | \$          |                       |      |      |                          |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***   | \$          |                       |      |      |                          |
| 9. Subscriptions  | \$          | 2,122                 |      |      | 2,122                    |
| 10. Contributions***<br>See Attached Schedule   | \$          |                       |      |      |                          |
| 11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> ) | \$          | 59,323                |      |      | 59,323                   |
| 12. Administrative Management Services**  | \$          | 128,959               |      |      | 128,959                  |
| 13. Other ( <i>Specify</i> )<br>See Attached Schedule   | \$          | 431                   |      |      | 431                      |
| <b>C-14 Total Administrative &amp; General Expenditures</b>   | <b>\$</b>   | <b>674,777</b>        |      |      | <b>674,777</b>           |

\* 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 |
|---|-------------|-------------|-----------------------|
|   |             |             | 0                     |
|   |             |             |                       |
|   |             |             |                       |
|   |             |             |                       |
| <b>Total Other Travel and Entertainment</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>           |

Schedule of Other Advertising

| Description                    | CCNH        | RHNS        | Residential Care Home |
|--------------------------------|-------------|-------------|-----------------------|
|                                |             |             | 0                     |
| Advertising and Marketing      |             |             | \$ 277                |
| <b>Total Other Advertising</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 277</b>         |

Schedule of Dues

| Description       | CCNH        | RHNS        | Residential Care Home |
|-------------------|-------------|-------------|-----------------------|
|                   |             |             | 0                     |
|                   |             |             |                       |
|                   |             |             |                       |
|                   |             |             |                       |
|                   |             |             |                       |
| <b>Total Dues</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>           |

Schedule of Contributions

| Description                | CCNH        | RHNS        | Residential Care Home |
|----------------------------|-------------|-------------|-----------------------|
|                            |             |             | 0                     |
|                            |             |             |                       |
| <b>Total Contributions</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>           |

Schedule of Other Administrative and General

| Description                                   | CCNH        | RHNS        | Residential Care Home |
|---|-------------|-------------|-----------------------|
|   |             |             | 0                     |
| Bank Fees                                     |             |             | \$ 101                |
| Background Screening - Admissions             |             |             | \$ 72                 |
| Background Checks                             |             |             | \$ 213                |
| Licenses                                      |             |             | \$ 45                 |
|   |             |             |                       |
|   |             |             |                       |
| <b>Total Other Administrative and General</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 431</b>         |



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

| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a Sco | License No.<br>1822-RCH    | Report for Year Ended<br>9/30/2019                                     | Page of<br>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 # |
| Chater Oak Communities                                       | 128,959                    | 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<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor  |  | License No.<br>1822-RCH              | Report for Year Ended<br>9/30/2019  |                                   | Page<br>18            | of<br>37       |
|--|--|--------------------------------------|-------------------------------------|-----------------------------------|-----------------------|----------------|
| Item   |  | Total                                | CCNH                                | RHNS                              | Residential Care Home |                |
| 2. Dietary   |  |                                      |                                     |                                   |                       |                |
| a. In-House Preparation & Service  |  |                                      |                                     |                                   |                       |                |
| 1.   | Raw Food   | \$                                   |                                     |                                   |                       |                |
| 2.   | Non-Food Supplies  | \$ 982                               |                                     |                                   |                       | 982            |
| 3.   | Other ( <i>Specify</i> ) _____   | \$                                   |                                     |                                   |                       |                |
| b. Purchased Services ( <i>by contract other than through Management Services</i> )<br>( <i>Complete Schedule C-2 att. Page 21</i> ) |  | \$ 434,392                           |                                     |                                   |                       | 434,392        |
| c. Other ( <i>Specify</i> ) _____<br>Other Dietary Supplies  |  | \$                                   |                                     |                                   |                       |                |
| <b>2D. Total Dietary Expenditures (2a + b + c + d)</b>   |  | <b>\$ 435,374</b>                    |                                     |                                   |                       | <b>435,374</b> |
| 2E. Dietary Questionnaire  |  | Total                                | CCNH                                | RHNS                              | Residential Care Home |                |
| F.   | Resident Meals: Total no. of meals served per day:*  |                                      |                                     |                                   |                       |                |
| G.   | Is cost of employee meals included in 2D?  | <input type="radio"/> Yes            | <input checked="" type="radio"/> No |                                   |                       |                |
| H.   | Did you receive revenue from employees?  | <input type="radio"/> Yes            | <input checked="" type="radio"/> No | If yes, specify amt.              |                       |                |
| I.   | Where is the revenue received reported in the Cost Report? (Page/Line Item)  |                                      |                                     |                                   |                       |                |
| J.   | Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?             | <input checked="" type="radio"/> Yes | <input type="radio"/> No            | If yes, specify cost. See Page 29 |                       |                |
| K.   | Is any revenue collected from these people?  | <input checked="" type="radio"/> Yes | <input type="radio"/> No            | If yes, specify amt. See Page 30  |                       |                |
| L.   | Where is the revenue received reported in the Cost Report? (Page/Line Item)  |                                      |                                     |                                   |                       |                |
| M.   | Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D? | <input type="radio"/> Yes            | <input checked="" type="radio"/> No | If yes, specify cost.             |                       |                |
| N.   | Is any revenue collected from employees?   | <input type="radio"/> Yes            | <input checked="" type="radio"/> No | If yes, specify amt.              |                       |                |
| O.   | Where is the revenue received reported in the Cost Report? (Page/Line Item)  |                                      |                                     |                                   |                       |                |

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

**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                            | 9/30/2019             | 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 ( <i>by contract other than through Management Services</i> )<br>(Complete Schedule C-2 att. Page 21) | \$                        | 7,443                               |                       |      | 7,443                 |
| c. Other ( <i>Specify</i> )<br>Linen Rental   | \$                        | 3,889                               |                       |      | 3,889                 |
| <b>3D. Total Laundry Expenditures</b> (3a + b + c)  | \$                        | 11,332                              |                       |      | 11,332                |
| <b>3E. Laundry Questionnaire</b>  |                           |                                     |                       |      |                       |
| F. Is cost of employee laundry included in 3D?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. |      |                       |
| G. Did you receive revenue from employees?  | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt.  |      |                       |
| H. Where is the revenue received reported in the Cost Report?   | (Page/Line Item)          |                                     |                       |      |                       |
| I. Is Cost of laundry provided to persons other than employees or residents included in 3D?                                 | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify cost. |      |                       |
| J. Did you receive revenue from these people?   | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, specify amt.  |      |                       |
| K. Where is the revenue received reported in the Cost Report?   | (Page/Line Item)          |                                     |                       |      |                       |

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.

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

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

| Name of Facility                                |   | License No.                      | Report for Year Ended |      | Page                  | of     |
|---|---|----------------------------------|-----------------------|------|-----------------------|--------|
| Stamford Elderly Housing Corp. d/b/a Scofield N |   | 1822-RCH                         | 9/30/2019             |      | 20                    | 37     |
| Item  |   | Total                            | CCNH                  | RHNS | Residential Care Home |        |
| 4.  | Housekeeping  | Sq. Ft. Serviced<br>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> )<br>( <i>Complete Schedule C-2 att. Page 21</i> ) | Sq. Ft. Serviced<br>by Personnel |                       |      |                       |        |
|   |   | Amt. \$                          |                       |      |                       |        |
| C.  | Other ( <i>Specify</i> )  | \$                               | 13,778                |      |                       | 13,778 |
| 4D.   | <b>Total Housekeeping Expenditures</b> (4a + b + c)   | \$                               | 13,778                |      |                       | 13,778 |
| 5.  | Resident Care (Supplies)**  |                                  |                       |      |                       |        |
| a.  | Prescription Drugs***   |                                  |                       |      |                       |        |
| 1.  | Own Pharmacy  | \$                               |                       |      |                       |        |
| 2.  | Purchased from  | \$                               |                       |      |                       |        |
| b.  | Medicine Cabinet Drugs  | \$                               |                       |      |                       |        |
| 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  | \$                               | 77,247                |      |                       | 77,247 |
| j.  | Direct Management Services*   | \$                               |                       |      |                       |        |
| k.  | Indirect Management Services*   | \$                               |                       |      |                       |        |
| l.  | Other ( <i>Specify</i> )****<br>See Attached Schedule   | \$                               | 2,699                 |      |                       | 2,699  |
| 5M.   | <b>Total Resident Care Expenditures</b> (5a - 5j)   | \$                               | 79,946                |      |                       | 79,946 |

\* 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<br>Care Home |
|----------------------------------|------|------|--------------------------|
|                                  |      |      | 0                        |
| Medical Supplies                 |      |      | \$ 2,699                 |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
|                                  |      |      |                          |
| <b>Total Other Resident Care</b> | \$ - | \$ - | \$ 2,699                 |

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

| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor |   |   | License No.<br>1822-RCH          |                             | Report for Year Ended<br>9/30/2019    |                         |      | Page of<br>21   37    |    |      |
|---|---|---|----------------------------------|-----------------------------|---------------------------------------|-------------------------|------|-----------------------|----|------|
| Name of Individual or Company   | Address                                   | Related ** to Owners, Operators, Officers |                                  | Explanation of Relationship | Full Explanation of Service Provided* | Total Cost/Page Ref.*** |      |                       |    |      |
|   |   | Yes                                       | No                               |                             |                                       | CCNH                    | RHNS | Residential Care Home | Pg | Line |
| ADP   | 1266 East Main Street, Stamford, CT 06902 | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Payroll Services                      | 13,957                  |      |                       | 16 | m11  |
| City Carting & Recycling  | 8 Viaduct Road, Stamford, CT 06907        | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Garbage Removal                       | 12,522                  |      |                       | 22 | 6f   |
| Creative Culinary   | 109 Winesap Road, Stamford, CT 06903      | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Food Service/Dietary                  | 434,392                 |      |                       | 18 | 2b   |
| Family Centers  | 888 Washington Blvd, Stamford, CT 06901   | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Recreation Services                   | 70,000                  |      |                       | 20 | 5i   |
| Northeast Elevator Service Corp   | 625 John Street, Bridgeport, CT 06604     | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Elevator Repairs & Service            | 20,374                  |      |                       | 22 | 6f   |
| Eastern Mechanical Services   | 3 Starr Street, Danbury, CT 06810         | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Work, Labor on Water Heater, etc.     | 10,245                  |      |                       | 22 | 6f   |
| Brian Capone Land Services LLC  | 104 Lincoln Avenue, Stamford, CT 06902    | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Landscaping/Grounds Services          | 12,558                  |      |                       | 22 | 6f   |
| Stratuss Paper Co Inc.  | 10 Slater Street, Port Chester, NY 10573  | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Janitorial Supplies                   | 12,219                  |      |                       | 22 | 6f   |
| Brightstar Care of Stamford   | Suite 109, Stamford, CT 06905             | <input type="radio"/>                     | <input checked="" type="radio"/> | N/A                         | Attendants - Temp Labor               | 22,726                  |      |                       | 16 | m11  |
|   |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |                         |      |                       |    |      |
|   |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |                         |      |                       |    |      |
|   |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |                         |      |                       |    |      |
|   |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |                         |      |                       |    |      |
|   |   | <input type="radio"/>                     | <input checked="" type="radio"/> |                             |                                       |                         |      |                       |    |      |

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

| Name of Facility   | License No. | Report for Year Ended |      |                       | Page    | of |
|--|-------------|-----------------------|------|-----------------------|---------|----|
| Stamford Elderly Housing Corp. d/b/a Scofield  | 1822-RCH    | 9/30/2019             |      |                       | 22      | 37 |
| Item   | Total       | CCNH                  | RHNS | Residential Care Home |         |    |
| 6. Maintenance & Operation of Plant  |             |                       |      |                       |         |    |
| a. Repairs & Maintenance   | \$ 26,640   |                       |      |                       | 26,640  |    |
| b. Heat  | \$ 45,999   |                       |      |                       | 45,999  |    |
| c. Light & Power   | \$ 59,338   |                       |      |                       | 59,338  |    |
| d. Water   | \$ 12,697   |                       |      |                       | 12,697  |    |
| e. Equipment Lease ( <i>Provide detail on page 6</i> )                                 | \$ 3,177    |                       |      |                       | 3,177   |    |
| f. Other ( <i>itemize</i> )  | \$ 81,375   |                       |      |                       | 81,375  |    |
| See Attached Schedule  |             |                       |      |                       |         |    |
| 6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)                              | \$ 229,226  |                       |      |                       | 229,226 |    |
| 7. Depreciation ( <i>complete schedule page 23*</i> )                                  |             |                       |      |                       |         |    |
| a. Land Improvements   | \$          |                       |      |                       |         |    |
| b. Building & Building Improvements  | \$ 12,623   |                       |      |                       | 12,623  |    |
| c. Non-Movable Equipment   | \$ 1,570    |                       |      |                       | 1,570   |    |
| d. Movable Equipment   | \$ 7,009    |                       |      |                       | 7,009   |    |
| *7e. <b>Total Depreciation Costs</b> (7a + b + c + d)                                  | \$ 21,202   |                       |      |                       | 21,202  |    |
| 8. Amortization ( <i>Complete att. Schedule Page 24*</i> )                             |             |                       |      |                       |         |    |
| a. Organization Expense  | \$          |                       |      |                       |         |    |
| b. Mortgage Expense  | \$          |                       |      |                       |         |    |
| c. Leasehold Improvements  | \$ 18,331   |                       |      |                       | 18,331  |    |
| d. Other ( <i>Specify</i> )  | \$          |                       |      |                       |         |    |
| *8e. <b>Total Amortization Costs</b> (8a + b + c + d)                                  | \$ 18,331   |                       |      |                       | 18,331  |    |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$          |                       |      |                       |         |    |
| 10. Property Taxes   |             |                       |      |                       |         |    |
| a. Real estate taxes paid by owner   | \$          |                       |      |                       |         |    |
| b. Real estate taxes paid by lessor  | \$          |                       |      |                       |         |    |
| c. Personal property taxes   | \$          |                       |      |                       |         |    |
| 11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)                                  | \$ 39,533   |                       |      |                       | 39,533  |    |

\* 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<br>Care Home |
|--|------|------|--------------------------|
|  |      |      | 0                        |
| OM&O Materials - Appliance Parts           |      |      | \$ 93                    |
| OM&O Materials - Other Materials           |      |      | \$ 9,938                 |
| OM&O Materials - Paint                     |      |      | \$ 282                   |
| OM&O Contracts - Garbage/Trash Removal     |      |      | \$ 12,522                |
| OM&O Contracts - Heating/Cooling           |      |      | \$ 12,038                |
| OM&O Contracts - Snow Removal              |      |      | \$ 6,700                 |
| OM&O Contracts - Elevator                  |      |      | \$ 20,374                |
| OM&O Contracts - Landscape/Grounds         |      |      | \$ 16,284                |
| OM&O Contracts - Electrical                |      |      | \$ 1,006                 |
| OM&O Contracts - Plumbing                  |      |      | \$ 375                   |
| OM&O Contracts - Extermination             |      |      | \$ 350                   |
| OM&O Contracts - Miscellaneous             |      |      | \$ 1,413                 |
|  |      |      |                          |
|  |      |      |                          |
|  |      |      |                          |
|  |      |      |                          |
|  |      |      |                          |
|  |      |      |                          |
|  |      |      |                          |
|  |      |      |                          |
|  |      |      |                          |
|  |      |      |                          |
|  |      |      |                          |
| <b>Total Other Repairs and Maintenance</b> | \$ - | \$ - | \$ 81,375                |



### Depreciation Schedule

| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor |  |  |    | License No.<br>1822-RCH                    |                          |  | Report for Year Ended<br>9/30/2019                                  |  |   | Page<br>23                             | of<br>37       |                               |        |
|---|--|--|----|--|--------------------------|--|---|--|---|--|----------------|-------------------------------|--------|
| Property Item   |  |  |    | Historical<br>Cost<br>Exclusive of<br>Land | Less<br>Salvage<br>Value | Cost to Be<br>Depreciated                  | Accumulated<br>Depreciation to<br>Beginning of<br>Year's Operations | Method of<br>Computing<br>Depreciation | Useful<br>Life  | Depreciation<br>for This Year          | Totals         |                               |        |
| <b>A. Land Improvements</b>   |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| 1. Acquired prior to this report period                                 |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| 2. Disposals (attach schedule)  |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| 3. Acquired during this report period (attach schedule)                 |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| <b>A-4. Subtotal</b>  |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| <b>B. Building and Building Improvements</b>                            |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| 1. Acquired prior to this report period                                 |  |  |    | 1,083,344                                  |                          | 1,083,344                                  | 1,052,058   | S/L                                    | Various   | 4,211                                  |                |                               |        |
| 2. Disposals (attach schedule)  |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| 3. Acquired during this report period (attach schedule)                 |  |  |    | 60,626                                     |                          |  |   |  |   | 8,412                                  |                |                               |        |
| <b>B-4. Subtotal</b>  |  |  |    |  |                          |  |   |  |   |  | 12,623         |                               |        |
| <b>C. Non-Movable Equipment</b>   |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| 1. Acquired prior to this report period                                 |  |  |    | 170,853                                    |                          | 170,853                                    | 168,795   | S/L                                    | Various   | 581                                    |                |                               |        |
| 2. Disposals (attach schedule)  |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| 3. Acquired during this report period (attach schedule)                 |  |  |    | 9,890                                      |                          | 9,890                                      | 9,890   | S/L                                    | Various   | 989                                    |                |                               |        |
| <b>C-4. Subtotal</b>  |  |  |    |  |                          |  |   |  |   |  | 1,570          |                               |        |
|   |  | Is a mileage<br>logbook<br>maintained? |    | Date of<br>Acquisition                     |                          | Historical<br>Cost<br>Exclusive of<br>Land | Less<br>Salvage<br>Value  | Cost to Be<br>Depreciated              | Accumulated<br>Depreciation to<br>Beginning of<br>Year's Operations | Method of<br>Computing<br>Depreciation | Useful<br>Life | Depreciation<br>for This Year | Totals |
|   |  | Yes                                    | No | Month                                      | Year                     |  |   |  |   |  |                |                               |        |
| <b>D. Movable Equipment</b>   |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| 1. Motor Vehicles (Specify name, model and year of each vehicle)        |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| a. Prior Years  |  |  |    | X  |                          | Var  | Var   | 123,989                                | 123,989   | 123,989                                | S/L            | Various                       |        |
| b. 2012 Toyota Sienna   |  |  |    | X  |                          | 2  | 2012  | 26,295                                 | 26,295  | 26,295                                 | S/L            | 5 Yrs                         |        |
| c.  |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| d.  |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| 2. Movable Equipment  |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| a. Acquired prior to this report period                                 |  |  |    |  |                          |  |   | 269,965                                | 269,965   | 247,430                                | S/L            | Various                       | 5,719  |
| b. Disposals (attach schedule)  |  |  |    |  |                          |  |   |  |   |  |                |                               |        |
| c. Acquired during this report period (attach schedule)                 |  |  |    |  |                          |  |   | 17,212                                 | 17,212  |  | S/L            | Various                       | 1,290  |
| <b>D-3. Subtotal</b>  |  |  |    |  |                          |  |   |  |   |  |                |                               | 7,009  |
| <b>E. Total Depreciation</b>  |  |  |    |  |                          |  |   |  |   |  |                |                               | 21,202 |

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

| Acquisition Date                                 | Description of Item                    | Cost      | Useful Life | Depreciation |
|--|--|-----------|-------------|--------------|
| <b>Additions:</b>                                |  |           |             |              |
|  | Camera Systems Install                 | \$ 10,964 | 5           | \$ 2,193     |
|  | Hot Water Heater                       | \$ 44,295 | 10          | \$ 4,430     |
|  | Advanced Computer Technologies Laptops | \$ 5,367  | 3           | \$ 1,789     |
|  |  |           |             |              |
| <b>Total additions for Building Improvements</b> |  | \$ 60,626 |             | \$ 8,412 *   |
| <b>Deletions:</b>                                |  |           |             |              |
|  |  |           |             |              |
|  |  |           |             |              |
|  |  |           |             |              |
|  |  |           |             |              |
| <b>Total deletions for Building Improvements</b> |  | \$ -      |             | \$ - **      |

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

| Acquisition Date                                 | Description of Item                           | Cost     | Useful Life | Depreciation |
|--|---|----------|-------------|--------------|
| <b>Additions:</b>                                |   |          |             |              |
|  | Awing Purchases from Misc. Contract Furniture | \$ 9,890 | 10          | \$ 989       |
|  |   |          |             |              |
|  |   |          |             |              |
|  |   |          |             |              |
| <b>Total additions for Non-Movable Equipment</b> |   | \$ 9,890 |             | \$ 989 *     |
| <b>Deletions:</b>                                |   |          |             |              |
|  |   |          |             |              |
|  |   |          |             |              |
|  |   |          |             |              |
|  |   |          |             |              |
| <b>Total deletions for Non-Movable Equipment</b> |   | \$ -     |             | \$ - **      |

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

| Acquisition Date                             | Description of Item                         | Cost             | Useful Life | Depreciation      |
|--|---|------------------|-------------|-------------------|
| <b>Additions:</b>                            |   |                  |             |                   |
|  | Fire Protection Testing Dry Valve           | \$ 6,135         | 10          | \$ 614            |
|  | Eastern Mechanical Services B&G Glycol Pump | \$ 5,885         | 15          | \$ 392            |
|  | Torrington Hot Water Storage Tanks          | \$ 4,702         | 20          | 235               |
|  | Kitchen Improvements                        | \$ 490           | 10          | 49                |
| <b>Total additions for Movable Equipment</b> |   | <b>\$ 17,212</b> |             | <b>\$ 1,290 *</b> |
| <b>Deletions:</b>                            |   |                  |             |                   |
| <b>Total deletions for Movable Equipment</b> |   | <b>\$ -</b>      |             | <b>\$ - **</b>    |

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

### Amortization Schedule\*

| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a Scofield Manor |                     |      | License No.<br>1822-RCH |                      | Report for Year Ended<br>9/30/2019                   |                                    |        | Page<br>24                 | of<br>37 |
|---|---------------------|------|-------------------------|----------------------|--|------------------------------------|--------|----------------------------|----------|
| Item  | Date of Acquisition |      | Length of Amortization  | Cost to Be Amortized | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | Rate % | Amortization for This Year | Totals   |
|   | Month               | Year |                         |                      |  |                                    |        |                            |          |
| <b>A. Organization Expense</b>  |                     |      |                         |                      |  |                                    |        |                            |          |
| 1.  |                     |      |                         |                      |  |                                    |        |                            |          |
| 2.  |                     |      |                         |                      |  |                                    |        |                            |          |
| 3.  |                     |      |                         |                      |  |                                    |        |                            |          |
| A-4. Subtotal   |                     |      |                         |                      |  |                                    |        |                            |          |
| <b>B. Mortgage Expense</b>  |                     |      |                         |                      |  |                                    |        |                            |          |
| 1.  |                     |      |                         |                      |  |                                    |        |                            |          |
| 2.  |                     |      |                         |                      |  |                                    |        |                            |          |
| 3.  |                     |      |                         |                      |  |                                    |        |                            |          |
| B-4. Subtotal   |                     |      |                         |                      |  |                                    |        |                            |          |
| <b>C. Leasehold Improvements and Other</b>                              |                     |      |                         |                      |  |                                    |        |                            |          |
| 1. Acquired prior to this report period                                 | Var                 | Var  | Various                 | 746,751              | 525,954  | S/L                                | Var    | 18,331                     |          |
| 2. Disposals (attach schedule)  |                     |      |                         |                      |  |                                    |        |                            |          |
| 3. Acquired during this report period (attach schedule)                 |                     |      |                         |                      |  |                                    |        |                            |          |
| C-4. Subtotal   |                     |      |                         |                      |  |                                    |        |                            | 18,331   |
| <b>D. Total Amortization</b>  |                     |      |                         |                      |  |                                    |        |                            | 18,331   |

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

Stamford Elderly Housing Corporation d/b/a Scofield Manor  
 Depreciation Schedule  
 September 30, 2019

| PROPERTY CATEGORY                                    | HisL Costs       | Cost to Be Depre.   | Method | Life | 2017 Accum.      | 2018 Deprec. | 2018 Accum.      | 2019 Deprec.  | 2019 Accum.      | NBV           |
|--|------------------|---|--------|------|------------------|--------------|------------------|---------------|------------------|---------------|
| <b>Building and Building Improvements</b>            |                  |   |        |      |                  |              |                  |               |                  |               |
| Acquired prior 2000                                  | 1,015,310        | 1,015,310   | S/L    | Var  | 1,015,310        | -            | 1,015,310        | -             | 1,015,310        | -             |
| <b>2002 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Kitchen Renovations                                  | 9,191            | 9,191   | S/L    | 10   | 9,191            | -            | 9,191            | -             | 9,191            | -             |
| Lounge Renovations                                   | 2,598            | 2,598   | S/L    | 10   | 2,598            | -            | 2,598            | -             | 2,598            | -             |
| Carpeting  | 7,751            | 7,751   | S/L    | 10   | 7,751            | -            | 7,751            | -             | 7,751            | -             |
| Sliding Door Window/Lock                             | 4,503            | 4,503   | S/L    | 10   | 4,503            | -            | 4,503            | -             | 4,503            | -             |
| New Lighting in Hallway                              | 6,000            | 6,000   | S/L    | 10   | 6,000            | -            | 6,000            | -             | 6,000            | -             |
| Replace Generator                                    | 3,500            | 3,500   | S/L    | 10   | 3,500            | -            | 3,500            | -             | 3,500            | -             |
| <b>2004 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Carpeting  | 1,460            | 1,460   | S/L    | 5    | 1,460            | -            | 1,460            | -             | 1,460            | -             |
| Carpeting  | 1,316            | 1,316   | S/L    | 5    | 1,316            | -            | 1,316            | -             | 1,316            | -             |
| <b>2005 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Security Cameras                                     | 5,705            | 5,705   | S/L    | 5    | 5,705            | -            | 5,705            | -             | 5,705            | -             |
| Carpeting  | 2,224            | 2,224   | S/L    | 5    | 2,224            | -            | 2,224            | -             | 2,224            | -             |
| <b>2006 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Improvements to Boiler                               | 3,111            | 3,111   | S/L    | 10   | 3,111            | -            | 3,111            | -             | 3,111            | -             |
| Propane Tank   | 13,298           | 13,298  | S/L    | 10   | 13,298           | -            | 13,298           | -             | 13,298           | -             |
| Hot Water system                                     | 6,135            | 6,135   | S/L    | 10   | 6,135            | -            | 6,135            | -             | 6,135            | -             |
| Fire suppression                                     | 288              | -   | n/a    | -    | -                | -            | -                | -             | -                | 288           |
| <b>2007 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Hunter Mechanical valves                             | 1,414            | -   | N/A    | -    | -                | -            | -                | -             | -                | 1,414         |
| <b>2015 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| New Flooring   | 23,097           | 23,097  | S/L    | 10   | 6,930            | 2,310        | 9,240            | 2,310         | 11,550           | 11,547        |
| <b>2015 Disposals</b>                                |                  |   |        |      |                  |              |                  |               |                  |               |
| Prior Unidentified Assets                            | (42,561)         | (42,561)  | S/L    | Var  | (42,561)         | -            | (42,561)         | -             | (42,561)         | -             |
| <b>2016 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Masonry Work-Fr Bl                                   | 2,625            | 2,625   | S/L    | 10   | 526              | 263          | 789              | 263           | 1,052            | 1,573         |
| <b>2017 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| New Lighting   | 2,541            | 2,541   | S/L    | 10   | 254              | 254          | 508              | 254           | 762              | 1,779         |
| Roofing Improvement                                  | 5,940            | 5,940   | S/L    | 10   | 594              | 594          | 1,188            | 594           | 1,782            | 4,158         |
| <b>2018 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Kitchen HVAC System Installation                     | 60,896           | 60,896  | S/L    | 10   | -                | 6,090        | 6,090            | 6,090         | 12,180           | 48,716        |
| Less: Comm. Dev. Block Grant for Kitchen Renovations | (53,000)         | (53,000)  | S/L    | 10   | -                | (5,300)      | (5,300)          | (5,300)       | (10,600)         | (42,400)      |
| <b>2019 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Camera Systems Install                               | 10,964           | 10,964  | S/L    | 5    | -                | -            | 2,193            | 2,193         | 8,771            | K.03          |
| Hot Water Heater                                     | 44,295           | 44,295  | S/L    | 10   | -                | -            | 4,430            | 4,430         | 39,865           | K.03          |
| Advanced Computer Technologies Laptops               | 5,367            | 5,367   | S/L    | 3    | -                | -            | 1,789            | 1,789         | 3,578            | K.03          |
| <b>Total Building Improvements</b>                   | <b>1,143,970</b> | <b>1,142,268</b>  |        |      | <b>1,047,847</b> | <b>4,211</b> | <b>1,052,058</b> | <b>12,623</b> | <b>1,064,681</b> | <b>79,289</b> |
| <b>Non-Movable Equipment</b>                         |                  |   |        |      |                  |              |                  |               |                  |               |
| Acquired prior 2000                                  | 65,165           | 65,165  | S/L    | Var  | 65,165           | -            | 65,165           | -             | 65,165           | -             |
| CJLC Audit AJE                                       | (3,789)          | (3,789)   | -      | -    | -                | -            | -                | -             | -                | (3,789)       |
| CJLC Audit AJE                                       | (2,248)          | (2,248)   | -      | -    | -                | -            | -                | -             | -                | (2,248)       |
| Ice Maker  | 1,213            | 1,213   | -      | -    | -                | -            | -                | -             | -                | 1,213         |
| Dishwasher Installation                              | 5,916            | 5,916   | S/L    | 10   | 5,916            | -            | 5,916            | -             | 5,916            | -             |
| Dishwasher   | 10,000           | 10,000  | S/L    | 10   | 10,000           | -            | 10,000           | -             | 10,000           | -             |
| Oven   | 5,826            | 5,826   | S/L    | 10   | 5,826            | -            | 5,826            | -             | 5,826            | -             |
| Kitchen Equipment                                    | 158              | 158   | -      | -    | -                | -            | -                | -             | -                | 158           |
| Freezer  | 3,725            | 3,725   | S/L    | 10   | 3,725            | -            | 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           | -             | 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            | -             | 6,119            | -             |
| <b>2003 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Generator Replacement                                | 7,140            | 7,140   | S/L    | 10   | 7,140            | -            | 7,140            | -             | 7,140            | -             |
| Window Treatments                                    | 2,919            | 2,919   | S/L    | 5    | 2,919            | -            | 2,919            | -             | 2,919            | -             |
| <b>2005 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Hot Water Heater                                     | 2,974            | 2,974   | S/L    | 10   | 2,974            | -            | 2,974            | -             | 2,974            | -             |
| <b>2006 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Security Solution                                    | 3,475            | 3,475   | S/L    | 5    | 3,475            | -            | 3,475            | -             | 3,475            | -             |
| Gas Stove  | 6,310            | 6,310   | S/L    | 10   | 6,310            | -            | 6,310            | -             | 6,310            | -             |
| <b>2007 New Acquisitions</b>                         |                  |   |        |      |                  |              |                  |               |                  |               |
| Communication system                                 | 4,235            | 4,235   | S/L    | 5    | 4,235            | -            | 4,235            | -             | 4,235            | -             |
| Laundry Dryer  | 2,595            | 2,595   | S/L    | 5    | 2,595            | -            | 2,595            | -             | 2,595            | -             |
| <b>2008 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| <b>2009 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Nursing Call Bell System                             | 17,251           | 17,251  | S/L    | 10   | 15,528           | 1,723        | 17,251           | -             | 17,251           | -             |
| <b>2011 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Emergency Generator                                  |                  | Current depreciation appears to have been included in prior for the 2011 cost | S/L    | 5    | 859              | -            | 859              | -             | 859              | (859)         |
| Emergency Generator                                  |                  |   | S/L    | 5    | 859              | -            | 859              | -             | 859              | (859)         |
| <b>2014 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Chiller Compressor (9/20/2014)                       | 9,531            | 9,531   | S/L    | 5    | 7,624            | 1,906        | 9,530            | 1             | 9,531            | -             |
| <b>2017 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Water Heater   | 5,797            | 5,797   | S/L    | 10   | 580              | 580          | 1,160            | 580           | 1,740            | 4,057         |
| <b>2019 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Awning Purchases from Misc. Contract Furniture       | 9,890            | 9,890   | S/L    | 10   | -                | -            | -                | 989           | 989              | 8,901         |
| <b>Total</b>   | <b>180,743</b>   | <b>180,743</b>  |        |      | <b>164,585</b>   | <b>4,209</b> | <b>168,794</b>   | <b>1,570</b>  | <b>170,364</b>   | <b>10,378</b> |
| <b>Motor Vehicles:</b>                               |                  |   |        |      |                  |              |                  |               |                  |               |
| Prior years  | 46,960           | 46,960  | S/L    | Var  | 46,960           | -            | 46,960           | -             | 46,960           | -             |
| Honda Odyssey  | 26,470           | 26,470  | S/L    | 5    | 26,470           | -            | 26,470           | -             | 26,470           | -             |
| <b>2003 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Plymouth Voyager (2003)                              | 6,659            | 6,659   | S/L    | 5    | 6,659            | -            | 6,659            | -             | 6,659            | -             |
| Shuttle Bus  | 38,000           | 38,000  | S/L    | 5    | 38,000           | -            | 38,000           | -             | 38,000           | -             |
| <b>2004 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| Used car for food                                    | 5,900            | 5,900   | S/L    | 5    | 5,900            | -            | 5,900            | -             | 5,900            | -             |
| <b>2012 Acquisitions</b>                             |                  |   |        |      |                  |              |                  |               |                  |               |
| 2012 Toyota Sienna                                   | 26,295           | 26,295  | S/L    | 5    | 26,295           | -            | 26,295           | -             | 26,295           | -             |

E.01  
 N.01a - Reduction due to community grant received

K.03  
 K.03  
 K.03

K.03

| Total  | 150,284          | 150,284          |     |     | 150,284          | -             | 150,284          | -             | 150,284          |                |
|--|------------------|------------------|-----|-----|------------------|---------------|------------------|---------------|------------------|----------------|
| <b>Other Movable Equipment</b>                     |                  |                  |     |     |                  |               |                  |               |                  |                |
| Acquired prior 2000                                | 168,845          | 168,845          | S/L | Var | 168,845          | -             | 168,845          | -             | 168,845          | -              |
| Acquired during 2000                               | 2,733            | 2,733            | S/L | 5   | 2,733            | -             | 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            | -             | 3,160            | -              |
| Furniture for Lounge                               | 3,614            | 3,614            | S/L | 10  | 3,614            | -             | 3,614            | -             | 3,614            | -              |
| Equipment  | 2,697            | 2,697            | S/L | 5   | 2,697            | -             | 2,697            | -             | 2,697            | -              |
| <b>2003 New Acquisitions</b>                       |                  |                  |     |     |                  |               |                  |               |                  |                |
| Slicer/Misc Items (Kitchen Items)                  | 2,468            | 2,468            | S/L | 5   | 2,468            | -             | 2,468            | -             | 2,468            | -              |
| Chairs   | 4,104            | 4,104            | S/L | 10  | 4,104            | -             | 4,104            | -             | 4,104            | -              |
| <b>2004 New Acquisitions</b>                       |                  |                  |     |     |                  |               |                  |               |                  |                |
| Patio Equipment (furniture)                        | 1,200            | 1,200            | S/L | 5   | 1,200            | -             | 1,200            | -             | 1,200            | -              |
| Food Equipment (assembleable)                      | 4,740            | 4,740            | S/L | 10  | 4,740            | -             | 4,740            | -             | 4,740            | -              |
| Patio Equipment (furniture)                        | 1,200            | 1,200            | S/L | 5   | 1,200            | -             | 1,200            | -             | 1,200            | -              |
| <b>2007 Acquisition</b>                            |                  |                  |     |     |                  |               |                  |               |                  |                |
| SWC Office furniture                               | 2,538            | 2,538            | S/L | 5   | 3,046            | (508)         | 2,538            | -             | 2,538            | -              |
| <b>2008 Acquisitions</b>                           |                  |                  |     |     |                  |               |                  |               |                  |                |
| Freezer  | 4,984            | 4,984            | S/L | 5   | 5,957            | (993)         | 4,964            | -             | 4,964            | -              |
| Ice Cube Machine                                   | 3,215            | 3,215            | S/L | 5   | 3,856            | (643)         | 3,215            | -             | 3,215            | -              |
| <b>2009 Acquisitions</b>                           |                  |                  |     |     |                  |               |                  |               |                  |                |
| Dining Chairs (50)                                 | 19,858           | 19,858           | S/L | 15  | 11,915           | 1,324         | 13,239           | 1,324         | 14,563           | 5,265          |
| <b>2012 Acquisitions</b>                           |                  |                  |     |     |                  |               |                  |               |                  |                |
| Lounge Furniture                                   | 14,767           | 14,767           | S/L | 15  | 5,906            | 984           | 6,890            | 984           | 7,674            | 6,893          |
| <b>2013 Acquisitions</b>                           |                  |                  |     |     |                  |               |                  |               |                  |                |
| 52 Mattresses                                      | 9,099            | 9,099            | S/L | 5   | 8,190            | 910           | 9,099            | -             | 9,099            | -              |
| <b>2015 Acquisitions</b>                           |                  |                  |     |     |                  |               |                  |               |                  |                |
| Chairs   | 15,523           | 15,523           | S/L | 5   | 9,315            | 3,105         | 12,420           | 3,105         | 15,523           | -              |
| <b>2018 Acquisitions</b>                           |                  |                  |     |     |                  |               |                  |               |                  |                |
| Ice Cube Maker                                     | 3,061            | 3,061            | S/L | 10  | -                | 306           | 306              | 306           | 612              | 2,449          |
| <b>2019 Acquisitions</b>                           |                  |                  |     |     |                  |               |                  |               |                  |                |
| Fire Protection Testing Dry Valve                  | 6,135            | 6,135            | S/L | 10  | -                | -             | -                | 614           | 614              | 5,521          |
| Eastern Mechanical Services B&G Glycol Pump        | 5,885            | 5,885            | S/L | 15  | -                | -             | -                | 392           | 392              | 5,493          |
| Torrington Hot Water Storage Tanks                 | 4,702            | 4,702            | S/L | 20  | -                | -             | -                | 235           | 235              | 4,467          |
| Kitchen Improvements                               | 490              | 490              | S/L | 10  | -                | -             | -                | 49            | 49               | 441            |
| <b>Total</b>                                       | <b>287,177</b>   | <b>284,998</b>   |     |     | <b>242,948</b>   | <b>4,486</b>  | <b>247,432</b>   | <b>7,009</b>  | <b>254,439</b>   | <b>32,738</b>  |
| <b>Leasehold Improvements</b>                      |                  |                  |     |     |                  |               |                  |               |                  |                |
| Acquired prior 2000                                | 487,581          | 487,581          | S/L | Var | 487,581          | -             | 487,581          | -             | 487,581          | -              |
| CJLC Audit A/E                                     | (257,096)        | (257,096)        |     |     | (257,096)        | -             | (257,096)        | -             | (257,096)        | -              |
| CJLC Audit A/E                                     | (6,569)          | (6,569)          |     |     | (6,569)          | -             | (6,569)          | -             | (6,569)          | -              |
| <b>Total</b>                                       | <b>223,916</b>   | <b>223,916</b>   |     |     | <b>223,916</b>   | <b>-</b>      | <b>223,916</b>   | <b>-</b>      | <b>223,916</b>   | <b>-</b>       |
| <b>2001 New Acquisitions</b>                       |                  |                  |     |     |                  |               |                  |               |                  |                |
| Upgrade Electrical/Booster                         | 4,454            | 4,454            | S/L | 10  | 4,454            | -             | 4,454            | -             | 4,454            | -              |
| Kitchen Renovation                                 | 7,500            | 7,500            | S/L | 10  | 7,500            | -             | 7,500            | -             | 7,500            | -              |
| New Radiator Piping                                | 5,053            | 5,053            | S/L | 10  | 5,053            | -             | 5,053            | -             | 5,053            | -              |
| <b>Total</b>                                       | <b>17,006</b>    | <b>17,006</b>    |     |     | <b>17,006</b>    | <b>-</b>      | <b>17,006</b>    | <b>-</b>      | <b>17,006</b>    | <b>-</b>       |
| <b>2007 Leasehold Improvements</b>                 |                  |                  |     |     |                  |               |                  |               |                  |                |
| Pump Chamber Rebuild                               | 81,996           | 81,996           | S/L | 10  | 81,996           | -             | 81,996           | -             | 81,996           | -              |
| Asbestos Abatement for Pump Chamber                | 15,850           | 15,850           | S/L | 10  | 15,850           | -             | 15,850           | -             | 15,850           | -              |
| Landscaping Work                                   | 53,522           | 53,522           | S/L | 10  | 53,522           | -             | 53,522           | -             | 53,522           | -              |
| Landscaping Work                                   | 9,731            | 9,731            | S/L | 10  | 9,731            | -             | 9,731            | -             | 9,731            | -              |
| HVAC   | 24,596           | 24,596           | S/L | 10  | 24,596           | -             | 24,596           | -             | 24,596           | -              |
| <b>Total</b>                                       | <b>185,695</b>   | <b>185,695</b>   |     |     | <b>185,695</b>   | <b>-</b>      | <b>185,695</b>   | <b>-</b>      | <b>185,695</b>   | <b>-</b>       |
| <b>2008 Leasehold Improvements</b>                 |                  |                  |     |     |                  |               |                  |               |                  |                |
| Awning for Building                                | 6,680            | 6,680            | S/L | 15  | 4,452            | 445           | 4,897            | 445           | 5,342            | 1,338          |
| Shower room/Bathroom Tile Floor                    | 32,000           | 32,000           | S/L | 20  | 16,000           | 1,600         | 17,600           | 1,600         | 19,200           | 12,800         |
| Storm Drain Repair                                 | 23,000           | 23,000           | S/L | 20  | 11,500           | 1,150         | 12,650           | 1,150         | 13,800           | 9,200          |
| <b>Total</b>                                       | <b>61,680</b>    | <b>61,680</b>    |     |     | <b>31,952</b>    | <b>3,195</b>  | <b>35,147</b>    | <b>3,195</b>  | <b>38,342</b>    | <b>23,338</b>  |
| <b>2014 Leasehold Improvements</b>                 |                  |                  |     |     |                  |               |                  |               |                  |                |
| Asbestos Abatement Work                            | 28,174           | 28,174           | S/L | 10  | 11,269           | 2,817         | 14,086           | 2,817         | 16,903           | 11,271         |
| Emergency Lighting and Generator                   | 100,000          | 100,000          | S/L | 20  | 20,000           | 5,000         | 25,000           | 5,000         | 30,000           | 70,000         |
| <b>Total</b>                                       | <b>128,174</b>   | <b>128,174</b>   |     |     | <b>31,269</b>    | <b>7,817</b>  | <b>39,086</b>    | <b>7,817</b>  | <b>46,903</b>    | <b>81,271</b>  |
| <b>2015 Leasehold Improvements</b>                 |                  |                  |     |     |                  |               |                  |               |                  |                |
| Electrical & Generator                             | 22,000           | 22,000           | S/L | 20  | 3,300            | 1,100         | 4,400            | 1,100         | 5,500            | 16,500         |
| Electrical & Generator                             | 20,000           | 20,000           | S/L | 20  | 3,000            | 1,000         | 4,000            | 1,000         | 5,000            | 15,000         |
| Asbestos Maintenance Project                       | 348              | 348              | S/L | 10  | 105              | 35            | 140              | 35            | 175              | 173            |
| Boiler Upgrade                                     | 8,087            | 8,087            | S/L | 20  | 1,212            | 404           | 1,616            | 404           | 2,020            | 6,067          |
| Boiler Upgrade                                     | 969              | 969              | S/L | 20  | 144              | 48            | 192              | 48            | 240              | 729            |
| Boiler Room Hazardous Materials Inspection         | 2,213            | 2,213            | S/L | 10  | 663              | 221           | 884              | 221           | 1,105            | 1,108          |
| Emergency Light Repair                             | 1,560            | 1,560            | S/L | 20  | 234              | 78            | 312              | 78            | 390              | 1,170          |
| Boiler Room Hazardous Materials Inspection         | 2,611            | 2,611            | S/L | 10  | 783              | 261           | 1,044            | 261           | 1,305            | 1,306          |
| <b>Total</b>                                       | <b>57,788</b>    | <b>57,788</b>    |     |     | <b>9,441</b>     | <b>3,147</b>  | <b>12,588</b>    | <b>3,147</b>  | <b>15,735</b>    | <b>42,053</b>  |
| <b>2016 Leasehold Improvements</b>                 |                  |                  |     |     |                  |               |                  |               |                  |                |
| Architect Fees - Gutters, corridor handrails, etc. | 9,263            | 9,263            | S/L | 10  | 1,852            | 926           | 2,778            | 926           | 3,704            | 5,559          |
| Boiler Tank Repairs                                | 1,502            | 1,502            | S/L | 10  | 300              | 150           | 450              | 150           | 600              | 902            |
| Electrical & Generator                             | 22,000           | 22,000           | S/L | 20  | 2,200            | 1,100         | 3,300            | 1,100         | 4,400            | 17,600         |
| Electrical & Generator                             | 22,000           | 22,000           | S/L | 20  | 2,200            | 1,100         | 3,300            | 1,100         | 4,400            | 17,600         |
| Inspector Services - Boiler                        | 176              | 176              | S/L | 10  | 36               | 18            | 54               | 18            | 72               | 104            |
| Boiler - Burner Conversion                         | 675              | 675              | S/L | 20  | 68               | 34            | 102              | 34            | 136              | 539            |
| Boiler - Study & Design Development                | 4,005            | 4,005            | S/L | 20  | 400              | 200           | 600              | 200           | 800              | 3,205          |
| Boiler - Study & Design Development/Construct Docs | 3,720            | 3,720            | S/L | 20  | 372              | 186           | 558              | 186           | 744              | 2,976          |
| Boiler - Construction Documents                    | 1,500            | 1,500            | S/L | 20  | 150              | 75            | 225              | 75            | 300              | 1,200          |
| Boiler - Structural Support                        | 2,000            | 2,000            | S/L | 20  | 200              | 100           | 300              | 100           | 400              | 1,600          |
| Boiler - Structural Support                        | 2,264            | 2,264            | S/L | 20  | 226              | 113           | 339              | 113           | 452              | 1,812          |
| Boiler - Structural Support                        | 1,174            | 1,174            | S/L | 20  | 118              | 59            | 177              | 59            | 236              | 938            |
| Boiler - Structural Support                        | 583              | 583              | S/L | 20  | 58               | 29            | 87               | 29            | 112              | 471            |
| Boiler - Relocate Existing Condensate Pump         | 1,850            | 1,850            | S/L | 20  | 166              | 83            | 249              | 83            | 332              | 1,518          |
| <b>Total Leasehold Improvement</b>                 | <b>72,492</b>    | <b>72,492</b>    |     |     | <b>8,344</b>     | <b>4,172</b>  | <b>12,516</b>    | <b>4,172</b>  | <b>16,688</b>    | <b>55,804</b>  |
| <b>Total</b>                                       | <b>746,751</b>   | <b>746,751</b>   |     |     | <b>607,623</b>   | <b>18,331</b> | <b>625,954</b>   | <b>18,331</b> | <b>644,285</b>   | <b>202,467</b> |
| <b>TOTAL</b>                                       | <b>2,608,926</b> | <b>2,505,045</b> |     |     | <b>2,113,287</b> | <b>31,238</b> | <b>2,144,523</b> | <b>39,533</b> | <b>2,184,054</b> | <b>324,872</b> |
| Amount Per F/S (TB Linked)                         | 1,042,937        | 3,881            |     |     | 46,904           | 902,704       | 46,904           | 902,704       | 140,233          |                |
| Amount Per Cost Report                             | 1,762,175        |                  |     |     | 1,605,664        | 31,236        | 1,618,569        | 39,533        | 1,639,769        | 122,405        |
| Rounding (Less)                                    |                  |                  |     |     |                  |               |                  |               |                  |                |
| F/S vs C/R NBV - Page 31, Line B9                  | 17,827.56        |                  |     |     |                  |               |                  |               |                  |                |
| Res. for Leasehold Properties - Page 35, Line A4   | 202,467          |                  |     |     |                  |               |                  |               |                  |                |
| F/S vs C/R Dep - Page 36, Line F1                  | 7,371.00         |                  |     |     |                  |               |                  |               |                  |                |

K.03  
K.03  
K.03  
K.03

Variance of 1 is due to rounding

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

|   |                         |                                      |                          |   |
|---|-------------------------|--------------------------------------|--------------------------|---|
| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a  | License No.<br>1822-RCH | Report for Year Ended<br>9/30/2019   | Page<br>25               | of<br>37  |
| <b>11. Property Questionnaire</b>   |                         |                                      |                          |   |
| <b>Part A</b>   |                         |                                      |                          |   |
| Is the property either owned by the Facility or leased from a Related Party?*   |                         | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If "Yes," complete Part B.<br>If "No," complete Part C. |
| *If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction. |                         |                                      |                          |   |
| Description   |                         | Total                                |                          |   |
| 1. Date Land Purchased  |                         | 1920s                                |                          |   |
| 2. Date Structure Completed   |                         | 01/01/31                             |                          |   |
| 3. If <b>NOT</b> Original Owner, Date of Purchase   |                         | N/A                                  |                          |   |
| 4. Date of Initial Licensure  |                         | 1950s                                |                          |   |
| 5. Total Licensed Bed Capacity  |                         | 50                                   |                          |   |
| 6. Square Footage   |                         | N/A                                  |                          |   |
| 7. Acquisition Cost   |                         |                                      |                          |   |
| a. Land   |                         | N/A                                  |                          |   |
| b. Building   |                         | N/A                                  |                          |   |
| <b>Part B - Owner and Related Parties</b>   |                         | 1st Mortgage                         | 2nd Mortgage             | 3rd Mortgage  |
| 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                                  |                          |   |
| <b>Complete if Mortgage was Refinanced During Current Cost Year</b>   |                         |                                      |                          |   |
| g. Type of Financing (e.g., fixed, variable)  |                         |                                      |                          |   |
| h. Date of Refinancing  |                         |                                      |                          |   |
| i. New Interest Rate  |                         |                                      |                          |   |
| j. Term of Mortgage (number of years)   |                         |                                      |                          |   |
| k. Amount of Principal Borrowed   |                         |                                      |                          |   |
| l. Principal Outstanding on Note Paid-Off   |                         |                                      |                          |   |
| <b>Part C - Arms-Length Leases for Real Property Improvements Only</b>  |                         |                                      |                          |   |
| Name and Address of Lessor  | Property Leased         | Date of Lease                        | Term of Lease            | Annual Amount of Lease                                  |
|   |                         |                                      |                          |   |
|   |                         |                                      |                          |   |
|   |                         |                                      |                          |   |
|   |                         |                                      |                          |   |
|   |                         |                                      |                          |   |

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

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

| Name of Facility   |  | License No. | Report for Year Ended |      | Page | of                    |
|--|--|-------------|-----------------------|------|------|-----------------------|
| Stamford Elderly Housing Corp. d/b/a                         |  | 1822-RCH    | 9/30/2019             |      | 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. <b>Total Building Interest Expense</b> (A1 - A4 + B5) |  |             | \$                    |      |      |                       |

(Carry Subtotals forward to next page)



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

| Name of Facility  |  | License No. |        | Report for Year Ended |           | Page | of                    |
|---|--|-------------|--------|-----------------------|-----------|------|-----------------------|
| Stamford Elderly Housing Corp. d/b                          |  | 1822-RCH    |        | 9/30/2019             |           | 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 ( <i>Specify</i> )                                 |  |             |        | \$                    |           |      |                       |
| 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 ( <i>Specify</i> )            |  |             |        | \$                    |           |      |                       |
| 13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)   |  |             |        | \$                    |           |      |                       |
| 14. Insurance   |  |             |        |                       |           |      |                       |
| a. Insurance on Property (buildings only)                   |  |             |        | \$                    | 7,668     |      | 7,668                 |
| b. Insurance on Automobiles                                 |  |             |        | \$                    | 3,413     |      | 3,413                 |
| c. Insurance other than Property (as specified above)       |  |             |        |                       |           |      |                       |
| 1. Umbrella ( <i>Blanket Coverage</i> )                     |  |             |        | \$                    | 17,687    |      | 17,687                |
| 2. Fire and Extended Coverage                               |  |             |        | \$                    |           |      |                       |
| 3. Other ( <i>Specify</i> )                                 |  |             |        | \$                    | 4,086     |      | 4,086                 |
| 14d. <b>Total Insurance Expenditures</b> (14a + b + c)      |  |             |        | \$                    | 32,854    |      | 32,854                |
| 15. <b>Total All Expenditures</b> (A-13 thru C-14)          |  |             |        | \$                    | 2,298,911 |      | 2,298,911             |

### 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                 | 9/30/2019             | 28   | 37                    |
| Item No.  | Page No. | Line No. | Item Description  | Total Amount of Decrease | CCNH                  | RHNS | Residential Care Home |
| <b>Page 10 - Salaries and Wages</b>                   |          |          |   |                          |                       |      |                       |
| 1.  |          |          | Outpatient Service Costs  | \$                       |                       |      |                       |
| 2.  |          |          | Salaries not related to Resident Care   | \$                       |                       |      |                       |
| 3.  |          |          | Occupational Therapy  | \$                       |                       |      |                       |
| 4.  |          |          | Other - See attached Schedule   | \$ 62,381                |                       |      | 62,381                |
| <b>Page 13 - Professional Fees</b>                    |          |          |   |                          |                       |      |                       |
| 5.  |          |          | Resident Care Physicians **   | \$                       |                       |      |                       |
| 6.  |          |          | Occupational Therapy  | \$                       |                       |      |                       |
| 7.  |          |          | Other - See attached Schedule   | \$                       |                       |      |                       |
| <b>Pages 15 &amp; 16 - Administrative and General</b> |          |          |   |                          |                       |      |                       |
| 8.  |          |          | Discriminatory Benefits   | \$                       |                       |      |                       |
| 9.  |          |          | Bad Debts   | \$                       |                       |      |                       |
| 10.   |          |          | Accounting  | \$                       |                       |      |                       |
| 10a.  |          |          | Legal   | \$ 2,275                 |                       |      | 2,275                 |
| 11.   |          |          | Telephone   | \$                       |                       |      |                       |
| 12.   |          |          | Cellular Telephone  | \$                       |                       |      |                       |
| 13.   |          |          | Life insurance premiums on the life of Owners, Partners, Operators  | \$                       |                       |      |                       |
| 14.   | 16       | 3        | Gifts, flowers and coffee shops   | \$ 503                   |                       |      | 503                   |
| 15.   |          |          | Education expenditures to colleges or universities for tuition and related costs for owners and employees                                       | \$                       |                       |      |                       |
| 16.   |          |          | Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative | \$                       |                       |      |                       |
| 17.   |          |          | Automobile Expense (e.g. personal use)  | \$                       |                       |      |                       |
| 18.   | 16       | m2/3     | Unallowable Advertising *   | \$ 277                   |                       |      | 277                   |
| 19.   |          |          | Income Tax / Corporate Business Tax   | \$                       |                       |      |                       |
| 20.   |          |          | Fund Raising / Contributions  | \$                       |                       |      |                       |
| 21.   |          |          | Unallowable Management Fees   | \$                       |                       |      |                       |
| 22.   |          |          | Barber and Beauty   | \$                       |                       |      |                       |
| 23.   |          |          | Other - See attached Schedule   | \$ 3,427                 |                       |      | 3,427                 |
| <b>Page 18 - Dietary Expenditures</b>                 |          |          |   |                          |                       |      |                       |
| 24.   |          |          | Meals to employees, guests and others who are not residents   | \$                       |                       |      |                       |
| <b>Page 19 - Laundry Expenditures</b>                 |          |          |   |                          |                       |      |                       |
| 25.   |          |          | Laundry services to employees, guests and others who are not residents  | \$                       |                       |      |                       |
| <b>Page 20 - Housekeeping Expenditures</b>            |          |          |   |                          |                       |      |                       |
| 26.   |          |          | Housekeeping services to employees, guests and others who are not residents   | \$                       |                       |      |                       |
| Subtotal (Items 1 - 26)                               |          |          |   | \$ 68,863                |                       |      | 68,863                |

\* 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 0 Capped at avg. rate of Aides (See Attached) |      |      | \$ 28,954             |
| 10                                     | 12c1     | LPN: Direct Care 0 Capped at avg rate of Aides (See Attached) |      |      | \$ 33,427             |
|  |          |   |      |      |                       |
|  |          |   |      |      |                       |
|  |          |   |      |      |                       |
|  |          |   |      |      |                       |
| <b>Total Other Salaries Adjustment</b> |          |   | \$ - | \$ - | \$ 62,381             |

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

| Page Ref                               | Line Ref | Description                           | CCNH | RHNS | Residential Care Home |
|--|----------|---------------------------------------|------|------|-----------------------|
| 30                                     | IV8      | Membership - Disallow                 |      |      | \$ 13                 |
| 30                                     | IV8      | Workmens Comp Dividend Rev - Disallow |      |      | \$ 3,414              |
|  |          |                                       |      |      |                       |
|  |          |                                       |      |      |                       |
|  |          |                                       |      |      |                       |
| <b>Total Other A&amp;G Adjustments</b> |          |                                       | \$ - | \$ - | \$ 3,427              |

STAMFORD ELDERLY HOUSING CORPORATION d/b/a SCOFIELD MANOR  
 RN & LPN Salary Disallowance  
 September 30, 2019

|                               |                 |      |
|-------------------------------|-----------------|------|
| Total Aides Salaries          | 379,185         |      |
| Total Aides Hours             | <u>32,092</u>   | 1.02 |
| <b>Aides Dollars per Hour</b> | <b>\$ 11.82</b> |      |

|                 |
|-----------------|
| <b>RN Stats</b> |
|-----------------|

|                            |                 |      |
|----------------------------|-----------------|------|
| Total RN Salaries          | 42,825          |      |
| Total RN Hours             | <u>1,174</u>    | 1.02 |
| <b>RN Dollars per Hour</b> | <b>\$ 36.48</b> |      |

|  |                 |  |
|--|-----------------|--|
| <b>Difference between RN and Aides hourly wage</b> | <b>\$ 24.66</b> |  |
|--|-----------------|--|

|                                     |                  |  |
|-------------------------------------|------------------|--|
| Total RN Hours                      | 1,174            |  |
| Disallowed Hourly Wage              | <u>\$ 24.66</u>  |  |
| <b>RN Disallowed Salary Expense</b> | <b>\$ 28,954</b> |  |

|                  |
|------------------|
| <b>LPN Stats</b> |
|------------------|

|                            |                 |      |
|----------------------------|-----------------|------|
| Total LPN Salaries         | 58,192          |      |
| Total LPN Hours            | <u>2,096</u>    | 1.02 |
| <b>RN Dollars per Hour</b> | <b>\$ 27.76</b> |      |

|   |                 |  |
|---|-----------------|--|
| <b>Difference between LPN and Aides hourly wage</b> | <b>\$ 15.95</b> |  |
|---|-----------------|--|

|                                      |                  |  |
|--------------------------------------|------------------|--|
| Total LPN Hours                      | 2,096            |  |
| Disallowed Hourly Wage               | <u>\$ 15.95</u>  |  |
| <b>LPN Disallowed Salary Expense</b> | <b>\$ 33,427</b> |  |

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

| Name of Facility                                    |          |          |   | License No.              | Report for Year Ended | Page | of                    |
|---|----------|----------|---|--------------------------|-----------------------|------|-----------------------|
| Stamford Elderly Housing Corp. d/b/a Scofield Manor |          |          |   | 1822-RCH                 | 9/30/2019             | 29   | 37                    |
| Item No.  | Page No. | Line No. | Item Description  | Total Amount of Decrease | CCNH                  | RHNS | Residential Care Home |
| Subtotals Brought Forward                           |          |          |   | \$ 68,863                |                       |      | 68,863                |
| <b>Page 20 - Resident Care Supplies***</b>          |          |          |   |                          |                       |      |                       |
| 27.   | 20       | 5a2      | Prescription Drugs  | \$                       |                       |      |                       |
| 28.   | 20       | 5d       | Ambulance/Limousine   | \$                       |                       |      |                       |
| 29.   | 20       | 5f       | X-rays, etc   | \$                       |                       |      |                       |
| 30.   | 20       | 5h       | Laboratory  | \$                       |                       |      |                       |
| 31.   |          |          | Medical Supplies  | \$                       |                       |      |                       |
| 32.   | 20       | 5e2      | Oxygen (non emergency)  | \$                       |                       |      |                       |
| 33.   |          |          | Occupational Therapy  | \$                       |                       |      |                       |
| 34.   |          |          | Other - See Attached Schedule   | \$ 3,056                 |                       |      | 3,056                 |
| <b>Page 22 - Maintenance and Property</b>           |          |          |   |                          |                       |      |                       |
| 35.   |          |          | Excess Movable Equipment Depreciation<br>See Attached Schedule                                    | \$                       |                       |      |                       |
| 36.   |          |          | Depreciation on Unallowable<br>Motor Vehicles   | \$                       |                       |      |                       |
| 37.   |          |          | Unallowable Property and Real<br>Estate Taxes   | \$                       |                       |      |                       |
| 38.   |          |          | Rental of Building Space or Rooms   | \$                       |                       |      |                       |
| 39.   |          |          | Other - See Attached Schedule   | \$                       |                       |      |                       |
| <b>Page 27 - Insurance</b>                          |          |          |   |                          |                       |      |                       |
| 40.   |          |          | Mortgage Insurance  | \$                       |                       |      |                       |
| 41.   |          |          | Property Insurance  | \$                       |                       |      |                       |
| <b>Other - Miscellaneous</b>                        |          |          |   |                          |                       |      |                       |
| 42.   |          |          | Other - Indirect  | \$                       |                       |      |                       |
| 43.   |          |          | Interest Income on Account Rec.   | \$                       |                       |      |                       |
| 44.   |          |          | Other - Miscellaneous Administrative  | \$                       |                       |      |                       |
| 45.   |          |          | Management Fees Direct  | \$                       |                       |      |                       |
| 46.   |          |          | Management Fees Indirect  | \$                       |                       |      |                       |
| 47.   |          |          | Other - Direct  | \$ 102,364               |                       |      | 102,364               |
| <b>Not For Profit Providers Only</b>                |          |          |   |                          |                       |      |                       |
| 48.   |          |          | Building/Non Movable Eq. Depreciation<br>Unallowable Building Interest -<br>See Attached Schedule | \$                       |                       |      |                       |
| <b>49. Total Amount of Decrease (Items 1 - 48)</b>  |          |          |   | \$ 174,283               |                       |      | 174,283               |

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

**Schedule of Other Ancillary Costs**

| Page Ref                           | Line Ref | Description             | CCNH | RHNS | Residential Care Home |
|------------------------------------|----------|-------------------------|------|------|-----------------------|
| 20                                 | 5i       | Medical Supplies        |      |      | \$ 2,699              |
| 20                                 | 5i       | Cable TV (See Attached) |      |      | \$ 357                |
|                                    |          |                         |      |      |                       |
|                                    |          |                         |      |      |                       |
|                                    |          |                         |      |      |                       |
|                                    |          |                         |      |      |                       |
|                                    |          |                         |      |      |                       |
|                                    |          |                         |      |      |                       |
|                                    |          |                         |      |      |                       |
| <b>Total Other Ancillary Costs</b> |          |                         | \$ - | \$ - | \$ 3,056              |

**Schedule of Excess Movable Equipment Depreciation**

| Page Ref   | Line Ref | Description | CCNH | RHNS | Residential Care Home |
|--|----------|-------------|------|------|-----------------------|
|  |          |             |      |      |                       |
|  |          |             |      |      |                       |
|  |          |             |      |      |                       |
|  |          |             |      |      |                       |
|  |          |             |      |      |                       |
|  |          |             |      |      |                       |
|  |          |             |      |      |                       |
|  |          |             |      |      |                       |
|  |          |             |      |      |                       |
| <b>Total Excess Movable Equipment Depreciation</b> |          |             | \$ - | \$ - | \$ -                  |

**Schedule of Other Property Adjustments**

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

**Schedule of Other - Indirect Adjustments**

| Page Ref | Line Ref | Description | CCNH | RHNS | Residential Care Home |
|----------|----------|-------------|------|------|-----------------------|
|          |          |             |      |      |                       |
|          |          |             |      |      |                       |

|                                |  |  |      |      |      |
|--------------------------------|--|--|------|------|------|
|                                |  |  |      |      |      |
|                                |  |  |      |      |      |
|                                |  |  |      |      |      |
|                                |  |  |      |      |      |
|                                |  |  |      |      |      |
|                                |  |  |      |      |      |
| <b>Total Other Adjustments</b> |  |  | \$ - | \$ - | \$ - |

Schedule of Other - Miscellaneous Administrative Adjustments

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

| Page Ref                       | Line Ref | Description                           | CCNH | RHNS | Residential Care Home |
|--------------------------------|----------|---------------------------------------|------|------|-----------------------|
| See Page                       | 29c      | Wormser Disallowance (See Attachment) |      |      | \$ 102,364            |
|                                |          |                                       |      |      |                       |
|                                |          |                                       |      |      |                       |
|                                |          |                                       |      |      |                       |
|                                |          |                                       |      |      |                       |
|                                |          |                                       |      |      |                       |
|                                |          |                                       |      |      |                       |
|                                |          |                                       |      |      |                       |
|                                |          |                                       |      |      |                       |
| <b>Total Other Adjustments</b> |          |                                       | \$ - | \$ - | \$ 102,364            |

Schedule of Unallowable Building Interest

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



|                           |                      |           |
|---------------------------|----------------------|-----------|
| Total Cable TV Expense    | \$ 3,957             | TB Linked |
| Total Monthly Fee Allowed | \$ 300               |           |
| Total Months              | 12                   |           |
| Total Allowable Expense   | <u>\$ 3,600</u>      |           |
| <b>Disallowed Expense</b> | <u><u>\$ 357</u></u> | {a}       |

Tickmark  
{a}

Ties to page 29a

Wormser meals disallowance

September 30, 2019

Calculation of Meals

**Scotfield Manor**

|                |          |      |
|----------------|----------|------|
| Resident Days  | 16,437   | B.01 |
| Meals per day  | <u>3</u> |      |
| Meals per year | 49,311   |      |

\* Fringe benefit calculation:

|                |                |
|----------------|----------------|
| Total Fringes  | 424,269        |
| Total Salaries | <u>782,091</u> |
|                | 54.25%         |

**Wormser Congregate**

|                                      |               |       |
|--------------------------------------|---------------|-------|
| Number of Beds                       | 41            | N.01a |
| Meals per day                        | <u>1</u>      | N.01a |
| Meals per year                       | 14,965        |       |
| Total dietary meals per year         | <u>64,276</u> |       |
| Square Footage of Facility           | 24,000        | N.01a |
| Square Footage of Kitchen            | <u>682</u>    | N.01a |
| Kitchen space as % of total          | 2.84%         |       |
| Total meals served                   | 64,276        |       |
| Wormser meals                        | <u>14,965</u> |       |
| Catering as % of dietary             | 23.28%        |       |
| Catering Allocation of Kitchen space | 0.66%         |       |

**Expenses**

|                          |                     |               |
|--------------------------|---------------------|---------------|
| Administrative & General | Heat                | 45,999        |
|                          | Light & Power       | 59,338        |
|                          | Water               | <u>12,697</u> |
|                          | Total               | 118,034       |
|                          | Catering Allocation | 0.66%         |
|                          | Unallowable Amount  | <u>\$ 781</u> |
| Capital                  | Property Insurance  | 32,854        |
|                          | Catering Allocation | 0.66%         |
|                          | Unallowable amount  | <u>\$ 217</u> |

|        |                         |                   |
|--------|-------------------------|-------------------|
| Direct | Dietary Salaries        | -                 |
|        | Dietary Fringes         | - *               |
|        | Dietary Supplies        | -                 |
|        | P/S & Raw Food          | 435,374           |
|        | Total                   | 435,374           |
|        | Meals served allocation | <u>23.28%</u>     |
|        |                         | <u>\$ 101,366</u> |

Total disallowed expenses \$ 102,364

**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                 |  |  |    | 9/30/2019             |           | 30   | 37                    |
| Item   |  |  |    | Total                 | CCNH      | RHNS | Residential Care Home |
| <b>I. Resident Room, Board &amp; Routine Care Revenue</b>        |  |  |    |                       |           |      |                       |
| 1.   | a.                                       | Medicaid Residents ( <i>CT only</i> )                        | \$ | 2,002,793             |           |      | 2,002,793             |
|  | 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                              | \$ | 45,625                |           |      | 45,625                |
|  | b.                                       | Private-Pay Room and Board Contractual Allowance **          | \$ |                       |           |      |                       |
| <b>II. Other Resident Revenue</b>                                |  |  |    |                       |           |      |                       |
| 1.   | a.                                       | Prescription Drugs - Medicare                                | \$ |                       |           |      |                       |
|  | b.                                       | Prescription Drugs - Medicare Contractual Allowance **       | \$ |                       |           |      |                       |
|  | c.                                       | Prescription Drugs - Non-Medicare                            | \$ |                       |           |      |                       |
|  | d.                                       | Prescription Drugs - Non-Medicare Contractual Allowance **   | \$ |                       |           |      |                       |
| 2.   | a.                                       | Medical Supplies - Medicare                                  | \$ |                       |           |      |                       |
|  | b.                                       | Medical Supplies - Medicare Contractual Allowance **         | \$ |                       |           |      |                       |
|  | c.                                       | Medical Supplies - Non-Medicare                              | \$ |                       |           |      |                       |
|  | d.                                       | Medical Supplies - Non-Medicare Contractual Allowance **     | \$ |                       |           |      |                       |
| 3.   | a.                                       | Physical Therapy - Medicare                                  | \$ |                       |           |      |                       |
|  | b.                                       | Physical Therapy - Medicare Contractual Allowance **         | \$ |                       |           |      |                       |
|  | c.                                       | Physical Therapy - Non-Medicare                              | \$ |                       |           |      |                       |
|  | d.                                       | Physical Therapy - Non-Medicare Contractual Allowance **     | \$ |                       |           |      |                       |
| 4.   | a.                                       | Speech Therapy - Medicare                                    | \$ |                       |           |      |                       |
|  | b.                                       | Speech Therapy - Medicare Contractual Allowance **           | \$ |                       |           |      |                       |
|  | c.                                       | Speech Therapy - Non-Medicare                                | \$ |                       |           |      |                       |
|  | d.                                       | Speech Therapy - Non-Medicare Contractual Allowance **       | \$ |                       |           |      |                       |
| 5.   | a.                                       | Occupational Therapy - Medicare                              | \$ |                       |           |      |                       |
|  | b.                                       | Occupational Therapy - Medicare Contractual Allowance **     | \$ |                       |           |      |                       |
|  | c.                                       | Occupational Therapy - Non-Medicare                          | \$ |                       |           |      |                       |
|  | d.                                       | Occupational Therapy - Non-Medicare Contractual Allowance ** | \$ |                       |           |      |                       |
| 6.   | a.                                       | Other ( <i>Specify</i> ) - Medicare                          | \$ |                       |           |      |                       |
|  | b.                                       | Other ( <i>Specify</i> ) - Non-Medicare                      | \$ |                       |           |      |                       |
| <b>III. Total Resident Revenue</b> (Section I. thru Section II.) |  |  |    | \$                    | 2,048,418 |      | 2,048,418             |
| <b>IV. Other Revenue*</b>  |  |  |    |                       |           |      |                       |
| 1.   | Meals sold to guests, employees & others |  |    | \$                    |           |      |                       |
| 2.   | Rental of rooms to non-residents         |  |    | \$                    |           |      |                       |
| 3.   | Telephone                                |  |    | \$                    |           |      |                       |
| 4.   | Rental of Television and Cable Services  |  |    | \$                    |           |      |                       |
| 5.   | Interest Income ( <i>Specify</i> )       |  |    | \$                    | 114       |      | 114                   |
| 6.   | Private Duty Nurses' Fees                |  |    | \$                    |           |      |                       |
| 7.   | Barber, Coffee, Beauty and Gift shops    |  |    | \$                    |           |      |                       |
| 8.   | Other ( <i>Specify</i> )                 |  |    | \$                    | 386,924   |      | 386,924               |
| <b>V. Total Other Revenue</b> (1 thru 8)                         |  |  |    | \$                    | 387,038   |      | 387,038               |
| <b>VI. Total All Revenue</b> (III +V)                            |  |  |    | \$                    | 2,435,456 |      | 2,435,456             |

\* 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 |
|--|-------------|------|------|-----------------------|
|  |             |      |      | 0                     |
|  |             |      |      |                       |
|  |             |      |      |                       |
|  |             |      |      |                       |
|  |             |      |      |                       |
| <b>Total Other Resident Revenue - Medicare</b> |             | \$ - | \$ - | \$ -                  |

Schedule of Other Non-Medicare Resident Revenue

Related Exp

| Page Ref                            | Description | CCNH | RHNS | Residential Care Home |
|-------------------------------------|-------------|------|------|-----------------------|
|                                     |             |      |      | 0                     |
|                                     |             |      |      |                       |
|                                     |             |      |      |                       |
|                                     |             |      |      |                       |
|                                     |             |      |      |                       |
| <b>Total Other Resident Revenue</b> |             | \$ - | \$ - | \$ -                  |

Interest Income

Account

| Page Ref                     | Account         | Balance | CCNH | RHNS | Residential Care Home |
|------------------------------|-----------------|---------|------|------|-----------------------|
|                              |                 |         |      |      | 0                     |
| 30 IV 5                      | Interest Income |         |      |      | \$ 114                |
|                              |                 |         |      |      |                       |
| <b>Total Interest Income</b> |                 |         | \$ - | \$ - | \$ 114                |

Schedule of Other Revenue

| Page Ref                   | Description   | CCNH | RHNS | Residential Care Home |
|----------------------------|---|------|------|-----------------------|
|                            |   |      |      | 0                     |
| 30IV8                      | City Grant  |      |      | \$ 106,002            |
| 30IV8                      | Meals Revenue   |      |      | \$ 190,261            |
| 30IV8                      | Other Revenue - Donation                                      |      |      | \$ 2,195              |
| 30IV8                      | Membership - Disallow   |      |      | \$ 13                 |
| 30IV8                      | Other Revenue - Legal Prior Year Reversal                     |      |      | \$ 10,000             |
| 30IV8                      | Fines   |      |      | \$ 25                 |
| 30IV8                      | Interest Earned   |      |      | \$ 33                 |
| 30IV8                      | Workmens Comp Dividend Rev - Disallow                         |      |      | \$ 3,414              |
| 30IV8                      | Adjustment of XIX Credit Balances FYE19-No associated expense |      |      | \$ 30,552             |
| 30IV8                      | Write Off - DSS Rate Adjustment - No associated expense       |      |      | \$ 44,429             |
|                            |   |      |      |                       |
|                            |   |      |      |                       |
| <b>Total Other Revenue</b> |   | \$ - | \$ - | \$ 386,924            |

### G. Balance Sheet

| Name of Facility   | License No.               | Report for Year Ended | Page      | of             |
|--|---------------------------|-----------------------|-----------|----------------|
| Stamford Elderly Housing Corp. d/b/a S                             | 1822-RCH                  | 9/30/2019             | 31        | 37             |
| Account  |                           |                       | Amount    |                |
| <b>Assets</b>  |                           |                       |           |                |
| <b>A. Current Assets</b>   |                           |                       |           |                |
| 1. Cash ( <i>on hand and in banks</i> )                            |                           |                       | \$        | 189,994        |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts)     |                           |                       | \$        | 138,456        |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) |                           |                       | \$        |                |
| 4. Inventories   |                           |                       | \$        |                |
| 5. Prepaid Expenses  |                           |                       | \$        | 19,534         |
| a. Prepaid Insurance   | 19,534                    |                       |           |                |
| b. _____   |                           |                       |           |                |
| c. _____   |                           |                       |           |                |
| d. See Schedule  |                           |                       |           |                |
| 6. Interest Receivable   |                           |                       | \$        |                |
| 7. Medicare Final Settlement Receivable                            |                           |                       | \$        |                |
| 8. Other Current Assets ( <i>itemize</i> )                         |                           |                       | \$        | 98,790         |
| Operating Reserve  | 19,176                    |                       |           |                |
| Inter Program  | 79,614                    |                       |           |                |
| See Schedule   |                           |                       |           |                |
| <b>A-9. Total Current Assets (Lines A1 thru 8)</b>                 |                           |                       | <b>\$</b> | <b>446,774</b> |
| <b>B. Fixed Assets</b>   |                           |                       |           |                |
| 1. Land  |                           |                       | \$        |                |
| 2. Land Improvements   | *Historical Cost _____    |                       | \$        |                |
|  | Accum. Depreciation _____ | Net                   |           |                |
| 3. Buildings   | *Historical Cost          | 1,143,970             | \$        | 79,289         |
|  | Accum. Depreciation       | 1,064,681             | Net       |                |
| 4. Leasehold Improvements  | *Historical Cost          | 746,751               | \$        | 202,466        |
|  | Accum. Depreciation       | 544,285               | Net       |                |
| 5. Non-Movable Equipment   | *Historical Cost          | 180,743               | \$        | 10,378         |
|  | Accum. Depreciation       | 170,365               | Net       |                |
| 6. Movable Equipment   | *Historical Cost          | 287,177               | \$        | 32,738         |
|  | Accum. Depreciation       | 254,439               | Net       |                |
| 7. Motor Vehicles  | *Historical Cost          | 150,284               | \$        |                |
|  | Accum. Depreciation       | 150,284               | Net       |                |
| 8. Minor Equipment-Not Depreciable                                 |                           |                       | \$        |                |
| 9. Other Fixed Assets ( <i>itemize</i> )                           |                           |                       | \$        | 17,828         |
| F/S vs C/R NBV   | 17,828                    |                       |           |                |
| See Schedule   |                           |                       |           |                |
| <b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>                  |                           |                       | <b>\$</b> | <b>342,699</b> |

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

Schedule of Prepaid Expenses Page 31 Line A5

| Page Ref                      | Line Ref | Description |      |
|-------------------------------|----------|-------------|------|
|                               |          |             |      |
|                               |          |             |      |
|                               |          |             |      |
|                               |          |             |      |
|                               |          |             |      |
| <b>Total Prepaid Expenses</b> |          |             | \$ - |

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

| Page Ref                                    | Line Ref | Description |      |
|---|----------|-------------|------|
|   |          |             |      |
|   |          |             |      |
|   |          |             |      |
|   |          |             |      |
|   |          |             |      |
| <b>Total Other Current Assets (Itemize)</b> |          |             | \$ - |

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

| Page Ref                                  | Line Ref | Description |      |
|---|----------|-------------|------|
|   |          |             |      |
|   |          |             |      |
|   |          |             |      |
|   |          |             |      |
|   |          |             |      |
| <b>Total Other Fixed Assets (Itemize)</b> |          |             | \$ - |

Schedule of Other Assets Page 32 Line D7

| Page Ref                  | Line Ref | Description |      |
|---------------------------|----------|-------------|------|
|                           |          |             |      |
|                           |          |             |      |
|                           |          |             |      |
|                           |          |             |      |
|                           |          |             |      |
| <b>Total Other Assets</b> |          |             | \$ - |

Schedule of Notes Payable (Itemize) Page 33 Line A2

| Page Ref                   | Line Ref | Description |      |
|----------------------------|----------|-------------|------|
|                            |          |             |      |
|                            |          |             |      |
|                            |          |             |      |
|                            |          |             |      |
|                            |          |             |      |
| <b>Total Notes Payable</b> |          |             | \$ - |

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

| Page Ref   | Line Ref | Description |      |
|--|----------|-------------|------|
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
| <b>Total Other Current Liabilities (Itemize)</b> |          |             | \$ - |

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

| Page Ref   | Line Ref | Description |      |
|--|----------|-------------|------|
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
|  |          |             |      |
| <b>Total Other Long-Term Liabilities (Itemize)</b> |          |             | \$ - |

### 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    | 9/30/2019             | 32                        | 37      |
| Account  |             |                       | Amount                    |         |
| Total Brought Forward:   |             |                       | \$                        | 789,473 |
| 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                               |             |                       | \$                        |         |
| <b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>        |             |                       | \$                        |         |
| D. Investment and Other Assets                                   |             |                       |                           |         |
| 1. Deferred Deposits   |             |                       | \$                        |         |
| 2. Escrow Deposits   |             |                       | \$                        |         |
| 3. Organization Expense  |             |                       | *Historical Cost _____    |         |
|  |             |                       | Accum. Depreciation _____ | Net     |
|  |             |                       | \$                        |         |
| 4. Goodwill (Purchased Only)                                     |             |                       | \$                        |         |
| 5. Investments Related to Resident Care ( <i>itemize</i> )       |             |                       | \$                        |         |
| _____  |             |                       |                           |         |
| 6. Loans to Owners or Related Parties ( <i>itemize</i> )         |             |                       | \$                        |         |
| Name and Address   |             | Amount                | Loan Date                 |         |
| _____  |             | _____                 | _____                     |         |
| 7. Other Assets ( <i>itemize</i> )                               |             |                       | \$                        |         |
| _____  |             |                       |                           |         |
| See Schedule   |             |                       |                           |         |
| <b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b> |             |                       | \$                        |         |
| <b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>          |             |                       | \$                        | 789,473 |

\* 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    | 9/30/2019             | 33       | 37             |
| Account  |  |             |                       | Amount   |                |
| <b>Liabilities</b>   |  |             |                       |          |                |
| A. Current Liabilities   |  |             |                       |          |                |
| 1. Trade Accounts Payable  |  |             |                       | \$       | 185,151        |
| 2. Notes Payable ( <i>itemize</i> )  |  |             |                       | \$       |                |
| _____  |  |             |                       |          |                |
| _____  |  |             |                       |          |                |
| See Schedule   |  |             |                       |          |                |
| 3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> ) |  |             |                       | \$       |                |
| Name of Lender   |  | Purpose     | Amount                | Date Due |                |
| _____  |  | _____       | _____                 | _____    |                |
| _____  |  | _____       | _____                 | _____    |                |
| 4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )   |  |             |                       | \$       | 67,224         |
| 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> )                             |  |             |                       | \$       | 51,404         |
| Deferred Revenue   |  | 20,235      |                       |          |                |
| Other Current Liabilities ( <i>itemize</i> )                                 |  | 31,169      |                       |          |                |
| _____  |  |             |                       |          |                |
| See Schedule   |  |             |                       |          |                |
| <b>A-13. Total Current Liabilities</b> (Lines A1 thru 12)                    |  |             |                       | \$       | <b>303,779</b> |

\* 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<br>Stamford Elderly Housing Corp. d/b/a Scofi | License No.<br>1822-RCH | Report for Year Ended<br>9/30/2019 | Page<br>34 | of<br>37   |
| Account  |                         |                                    |            | Amount     |
| Total Brought Forward:   |                         |                                    |            | 303,779    |
| <b>Liabilities (cont'd)</b>                                    |                         |                                    |            |            |
| B. Long-Term Liabilities                                       |                         |                                    |            |            |
| 1. Loans Payable-Equipment ( <i>itemize</i> )                  |                         |                                    |            |            |
|  |                         |                                    |            | \$         |
| Name of Lender   | Purpose                 | Amount                             | Date Due   |            |
|  |                         |                                    |            |            |
| 2. Mortgages Payable   |                         |                                    |            | \$         |
| 3. Loans from Owners or Related Parties ( <i>itemize</i> )     |                         |                                    |            | \$         |
| Name and Address of Lender                                     | Amount                  | Loan Date                          |            |            |
|  |                         |                                    |            |            |
| 4. Other Long-Term Liabilities ( <i>itemize</i> )              |                         |                                    |            | \$         |
|  |                         |                                    |            |            |
|  |                         |                                    |            |            |
| See Schedule   |                         |                                    |            |            |
| B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)      |                         |                                    |            | \$         |
| C. <b>Total All Liabilities</b> (Lines A-13 + B-5)             |                         |                                    |            | \$ 303,779 |

**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    | 9/30/2019             | 35        | 37      |
| Account   |             |                       | Amount    |         |
| <b>A. Reserves</b>  |             |                       |           |         |
| 1. Reserve for value of leased land   |             |                       | \$        |         |
| 2. Reserve for depreciation value of leased buildings and appurtenances to be amortized |             |                       | \$        |         |
| 3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )         |             |                       | \$        |         |
| 4. Reserve for leasehold real properties on which fair rental value is based            |             |                       | \$        | 202,466 |
| 5. Reserve for funds set aside as donor restricted                                      |             |                       | \$        |         |
| 6. Total Reserves   |             |                       | \$        | 202,466 |
| <b>B. Net Worth</b>   |             |                       |           |         |
| 1. Owner's Capital  |             |                       | \$        |         |
| 2. Capital Stock  |             |                       | \$        |         |
| 3. Paid-in Surplus  |             |                       | \$        |         |
| 4. Treasury Stock   |             |                       | \$        |         |
| 5. Cumulated Earnings   |             |                       | \$        | 154,054 |
| 6. Gain or Loss for Period  |             |                       | \$        | 129,174 |
|   | 10/1/2018   | thru                  | 9/30/2019 |         |
| 7. Total Net Worth  |             |                       | \$        | 283,228 |
| <b>C. Total Reserves and Net Worth</b>  |             |                       | \$        | 485,694 |
| <b>D. Total Liabilities, Reserves, and Net Worth</b>                                    |             |                       | \$        | 789,473 |

### 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    | 9/30/2019             | 36     | 37        |
| Account   |             |                       | Amount |           |
| A. Balance at End of Prior Period as shown on Report of 09/30/2018      |             |                       | \$     | 125,272   |
| B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )           |             |                       | \$     | 2,435,456 |
| C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> ) |             |                       | \$     | 2,306,282 |
| D. Net Income or Deficit  |             |                       | \$     | 129,174   |
| E. Balance  |             |                       | \$     | 254,446   |
| F. Additions  |             |                       |        |           |
| 1. Additional Capital Contributed ( <i>itemize</i> )                    |             |                       |        |           |
| Expense Per Page 27   | \$2,298,911 |                       |        |           |
| F/S vs C/R Dep  | \$7,371     |                       |        |           |
| Expenses Per F/S  | \$2,306,282 |                       |        |           |
| 2. Other ( <i>itemize</i> )   |             |                       |        |           |
| Prior Period Adjustment   |             | 28,782                |        |           |
| F-3. Total Additions  |             |                       | \$     | 28,782    |
| G. Deductions   |             |                       |        |           |
| 1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )             |             |                       | \$     |           |
| Name and Address ( <i>No., City, State, Zip</i> )                       | Title       | Amount                |        |           |
|   |             |                       |        |           |
| 2. Other Withdrawings ( <i>Specify</i> )                                |             |                       | \$     |           |
| Purpose   | Amount      |                       |        |           |
|   |             |                       |        |           |
| 3. Total Deductions   |             |                       | \$     |           |
| H. <b>Balance at End of Period</b>                                      |             |                       | \$     | 283,228   |
|   |             |                       |        | 09/30/19  |

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

|  |  |   |                                    |   |          |
|--|--|---|------------------------------------|---|----------|
| Name of Facility<br>Stamford Elderly Housing Corp. d/b/a   |  | License No.<br>1822-RCH   | Report for Year Ended<br>9/30/2019 | Page<br>37  | of<br>37 |
| <i>Check appropriate category</i>  |  |   |                                    |   |          |
| <input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)   |  | <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) |                                    | <input checked="" type="checkbox"/> Residential Care Home |          |
| <b>Preparer/Reviewer Certification</b>   |  |   |                                    |   |          |
| <p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p> |  |   |                                    |   |          |
| Signature of Preparer<br>   |  | Title<br>PRINCIPAL  |                                    | Date Signed<br>1/23/20                                    |          |
| Printed Name of Preparer<br>Matthew S. Bivolack  |  |   |                                    |   |          |
| Address Address<br>555 Long Wharf Drive, New Haven, CT 06511   |  |   |                                    | Phone Number<br>203-781-9600                              |          |
| Contacted Person Regarding Additional Information Needed Regarding This Report<br>Darnel Paulemon  |  |   |                                    | Phone Number<br>203-977-1400                              |          |
| Contact Email Address<br>Dpaulemon@charteroakcommunities.org   |  |   |                                    |   |          |

**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, 2019, 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 20, 2020

# Annual Report of Long-Term Care Facility Cost Year 2019 Checklist

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

Facility Name \_\_\_\_\_

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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



Yes No

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

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

Yes No

18. Were all discrepancies on the Error Page addressed?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2019 Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-OTHER**

| Account  | Description   | ADJ<br>9/30/2019 | JE Ref # | RJE        | FINAL<br>9/30/2019 |
|----------|---|------------------|----------|------------|--------------------|
| 100101   | Operating Transfer                                  | (44,295.00)      |          |            | (44,295.00)        |
| 111101   | Cash-unrestricted                                   | 100,689.00       |          |            | 100,689.00         |
| 111102   | Cash-unrestricted                                   | 31,169.00        |          |            | 31,169.00          |
| 111103   | Cash-unrestricted                                   | 7,800.00         |          | (72.00)    | 7,728.00           |
|          |   |                  | RJE - 12 | (72.00)    |                    |
| 111104   | Cash-unrestricted                                   | 5,474.00         |          | (66.00)    | 5,408.00           |
|          |   |                  | RJE - 12 | (66.00)    |                    |
| 111301   | Cash-other restricted                               | 45,007.00        |          | (7.00)     | 45,000.00          |
|          |   |                  | RJE - 12 | (7.00)     |                    |
| 124001   | Account receivable - other government               | 118,697.00       |          |            | 118,697.00         |
| 125050   | Account receivable - miscellaneous - Other          | 18,595.00        |          |            | 18,595.00          |
| 125052   | Account receivable - Other                          | 2,367.00         |          |            | 2,367.00           |
| 126101   | Allowance for doubtful accounts - tenants           | (1,203.00)       |          |            | (1,203.00)         |
| 130000   | Operating Reserve                                   | 19,179.00        |          | (3.00)     | 19,176.00          |
|          |   |                  | RJE - 12 | (3.00)     |                    |
| 142001   | Prepaid Insurance                                   | 19,534.00        |          |            | 19,534.00          |
| 144001   | Inter program - due from                            | 79,614.00        |          |            | 79,614.00          |
| 162001   | Buildings   | 252,342.00       |          |            | 252,342.00         |
| 163001   | Furniture, equipment and machinery - dwellings      | 311,633.00       |          |            | 311,633.00         |
| 164001   | Furniture, equipment and machinery - administration | 478,962.00       |          |            | 478,962.00         |
| 166001   | Accumulated depreciation                            | (902,704.00)     |          |            | (902,704.00)       |
| 303610   | Interest Income                                     | 0.00             |          |            | 0.00               |
|          |   |                  | RJE - 12 | 0.00       |                    |
| 303611   | INTEREST - MARIE WHITE                              | 0.00             |          |            | 0.00               |
|          |   |                  | RJE - 12 | 0.00       |                    |
| 312001   | Accounts payable <= 90 days                         | (46,046.00)      |          |            | (46,046.00)        |
| 321001   | Accrued wage/payroll taxes payable                  | (35,127.00)      |          |            | (35,127.00)        |
| 322001   | Accrued compensated absences - current portion      | (32,097.00)      |          |            | (32,097.00)        |
| 333001   | Accounts payable - other government                 | (94,810.00)      |          |            | (94,810.00)        |
| 342001   | Deferred revenue - Other                            | (20,235.00)      |          |            | (20,235.00)        |
| 345001   | Other current liabilities                           | (31,169.00)      |          |            | (31,169.00)        |
| 401111   | SALARIES- KITCHEN STAFF                             | 0.00             |          |            | 0.00               |
|          |   |                  | RJE - 6  | 0.00       |                    |
| 401112   | SALARIES- ADMINISTRATION STAFF                      | 0.00             |          | 126,767.00 | 126,767.00         |
|          |   |                  | RJE - 6  | 126,767.00 |                    |
| 401113   | SALARIES- ATTENDANTS                                | 0.00             |          | 379,185.00 | 379,185.00         |
|          |   |                  | RJE - 6  | 379,185.00 |                    |
| 401113.1 | SALARIES-RN DIRECT CARE                             | 0.00             |          | 42,825.00  | 42,825.00          |
|          |   |                  | RJE - 6  | 42,825.00  |                    |
| 401114   | SALARIES- BUILDING MAINT. STAFF                     | 0.00             |          | 43,454.00  | 43,454.00          |
|          |   |                  | RJE - 6  | 43,454.00  |                    |
| 401115   | SALARIES-HOUSE KEEPING STAFF                        | 0.00             |          | 53,871.00  | 53,871.00          |
|          |   |                  | RJE - 6  | 53,871.00  |                    |
| 401116   | SALARIES- LAUNDRY STAFF                             | 0.00             |          |            | 0.00               |
|          |   |                  | RJE - 6  | 0.00       |                    |
| 401117   | SALARIES-SOCIAL SERVICES STAFF                      | 0.00             |          |            | 0.00               |
|          |   |                  | RJE - 6  | 0.00       |                    |
| 452937   | Subscriptions                                       | 0.00             |          | 2,122.00   | 2,122.00           |
|          |   |                  | RJE - 10 | 2,122.00   |                    |
| 512101   | Unrestricted Net Assets                             | (154,054.00)     |          |            | (154,054.00)       |
| 512742   | TELEPHONE - CELLULAR                                | 0.00             |          | 547.00     | 547.00             |
|          |   |                  | RJE - 9  | 547.00     |                    |
| 513352   | EMPLOYEE BENEFITS-MERF                              | 0.00             |          | 86,302.00  | 86,302.00          |
|          |   |                  | RJE - 1  | 86,302.00  |                    |
| 513355   | Dental  | 0.00             |          | 18,113.00  | 18,113.00          |
|          |   |                  | RJE - 1  | 18,113.00  |                    |
| 513356   | LTD   | 0.00             |          | 12,645.00  | 12,645.00          |
|          |   |                  | RJE - 1  | 12,645.00  |                    |
| 522614   | Equipment Lease Expense                             | 0.00             |          | 3,177.00   | 3,177.00           |
|          |   |                  | RJE - 4  | 1,118.00   |                    |
|          |   |                  | RJE - 14 | 2,059.00   |                    |
| 525131   | DIETARY SUPPLIES                                    | 0.00             |          | 982.00     | 982.00             |
|          |   |                  | RJE - 8  | 982.00     |                    |
| 543631   | HOUSEKEEPING SUPPLIES                               | 0.00             |          | 13,778.00  | 13,778.00          |

| Account | Description                                      | ADJ            | JE Ref # | RJE          | FINAL          |
|---------|--|----------------|----------|--------------|----------------|
|         |  | 9/30/2019      |          |              | 9/30/2019      |
| 545501  | LAUNDRY RENTALS                                  | 0.00           | RJE - 3  | 13,778.00    |                |
|         |  |                |          | 7,443.00     | 7,443.00       |
| 550502  | D & O Insurance                                  | 0.00           | RJE - 3  | 7,443.00     |                |
|         |  |                |          | 4,086.00     | 4,086.00       |
| 552992  | Car Insurance                                    | 0.00           | RJE - 7  | 4,086.00     |                |
|         |  |                |          | 3,413.00     | 3,413.00       |
| 564541  | FEDERAL SOCIAL SECURITY                          | 0.00           | RJE - 7  | 3,413.00     |                |
|         |  |                |          | 71,620.00    | 71,620.00      |
| 703001  | Tenant rental revenue                            | (45,625.00)    | RJE - 1  | 71,620.00    |                |
| 703002  | Tenant rental revenue - DSS Rental Rev           | (2,002,793.00) |          |              | (2,002,793.00) |
| 708002  | Other government grants                          | (106,000.00)   |          | (2.00)       | (106,002.00)   |
| 708003  | Other government grants                          | (142,520.00)   | RJE - 15 | (2.00)       |                |
|         |  |                |          | 142,520.00   | 0.00           |
|         |  |                |          | 142,518.00   |                |
|         |  |                |          | 2.00         |                |
| 711001  | Investment income - unrestricted                 | (114.00)       |          |              | (114.00)       |
| 715001  | Other revenue                                    | (78,576.00)    | RJE - 15 | 148.00       | (78,428.00)    |
|         |  |                |          | 148.00       |                |
| 715002  | Other revenue                                    | (190,286.00)   | RJE - 12 |              | (190,286.00)   |
| 715003  | Other revenue - Donation                         | (2,195.00)     |          |              | (2,195.00)     |
| 911001  | Administrative salaries                          | 139,014.00     |          | (61,217.00)  | 77,797.00      |
|         |  |                | RJE - 6  | (139,014.00) |                |
|         |  |                | RJE - 6  | 77,797.00    |                |
| 912001  | Auditing fees                                    | 17,735.00      |          |              | 17,735.00      |
| 913001  | Management Fee                                   | 128,959.00     |          |              | 128,959.00     |
| 913201  | Front Line Service Fee                           | 2,864.00       |          |              | 2,864.00       |
| 914001  | Advertising and Marketing                        | 277.00         |          |              | 277.00         |
| 915001  | Employee benefit contributions - administrative  | 69,229.00      | RJE - 11 | 0.00         |                |
|         |  |                |          | (69,229.00)  | 0.00           |
| 916001  | Office Expenses - Equipment Maintenance & Repair | 1,103.00       | RJE - 1  | (69,229.00)  |                |
|         |  |                |          | (1,118.00)   | (15.00)        |
|         |  |                | RJE - 4  | (1,118.00)   |                |
| 916002  | Office Expenses - Equipment Purchases <5,000     | 201.00         |          |              | 201.00         |
| 916003  | Office Expenses - Other Office Expense           | 0.00           |          | 228.00       | 228.00         |
|         |  |                | RJE - 2  | 228.00       |                |
| 916004  | Office Expenses - Postage                        | 5.00           |          |              | 5.00           |
|         |  |                | RJE - 2  | 0.00         |                |
| 916008  | Office Expenses - Stationary/Supplies            | 4,069.00       |          |              | 4,069.00       |
| 916009  | Office Expenses - Telephone                      | 13,606.00      |          | (2,606.00)   | 11,000.00      |
|         |  |                | RJE - 9  | (547.00)     |                |
|         |  |                | RJE - 14 | (2,059.00)   |                |
| 916011  | Office Expenses - Medical Supplies & Disposal    | 175.00         |          |              | 175.00         |
| 917001  | Legal Expense                                    | 1,480.00       |          | 10,000.00    | 11,480.00      |
|         |  |                | RJE - 13 | 10,000.00    |                |
| 919002  | Other - Consulting Fees                          | 2,113.00       |          |              | 2,113.00       |
| 919004  | Other - Data Processing                          | 18,955.00      |          |              | 18,955.00      |
| 919006  | Other - Membership Dues & Fees                   | 2,122.00       |          | (2,122.00)   | 0.00           |
|         |  |                | RJE - 10 | (2,122.00)   |                |
| 919007  | Other - Miscellaneous Sundry                     | 802.00         |          | (802.00)     | 0.00           |
|         |  |                | RJE - 2  | (802.00)     |                |
| 919008  | Other - Staff Training                           | 5,108.00       |          |              | 5,108.00       |
| 919009  | Other - Temporary Labor                          | 35,391.00      |          |              | 35,391.00      |
| 919010  | Other - Bank Fees                                | 101.00         |          |              | 101.00         |
| 921001  | Tenant services - salaries                       | 547,957.00     |          | (547,957.00) | 0.00           |
|         |  |                | RJE - 6  | (547,957.00) |                |
|         |  |                | RJE - 8  | 0.00         |                |
| 921002  | Tenant services - salaries Overtime              | 53,072.00      |          | (53,072.00)  | 0.00           |
|         |  |                | RJE - 6  | (53,072.00)  |                |
| 923001  | Employee benefit contributions - tenant services | 316,967.00     |          | (316,967.00) | 0.00           |
|         |  |                | RJE - 1  | (316,967.00) |                |
| 924001  | Tenant services - other                          | 85,348.00      |          | (90,440.00)  | (5,092.00)     |
|         |  |                | RJE - 8  | (90,440.00)  |                |
| 924002  | Tenant services - other (Food Services)          | 434,393.00     |          | (1.00)       | 434,392.00     |
|         |  |                | RJE - 5  | (1.00)       |                |
| 931001  | Water  | 12,697.00      |          |              | 12,697.00      |
| 932001  | Electricity                                      | 59,338.00      |          |              | 59,338.00      |
| 933001  | Gas  | 10,687.00      |          |              | 10,687.00      |

| Account   | Description                               | ADJ<br>9/30/2019 | JE Ref # | RJE          | FINAL<br>9/30/2019 |
|-----------|---|------------------|----------|--------------|--------------------|
| 934001    | Fuel                                      | 35,312.00        |          |              | 35,312.00          |
| 941001    | OM&O - Labor                              | 41,009.00        |          | (41,009.00)  | 0.00               |
|           |   |                  | RJE - 6  | (41,009.00)  |                    |
| 941002    | OM&O Labor - Overtime                     | 1,039.00         |          | (1,039.00)   | 0.00               |
|           |   |                  | RJE - 6  | (1,039.00)   |                    |
| 942001    | OM&O Materials - Appliance Parts          | 93.00            |          |              | 93.00              |
| 942006    | OM&O Materials - Janitorial               | 21,222.00        |          | (21,221.00)  | 1.00               |
|           |   |                  | RJE - 3  | (21,221.00)  |                    |
| 942007    | OM&O Materials - Other Materials          | 9,938.00         |          |              | 9,938.00           |
| 942008    | OM&O Materials - Paint                    | 282.00           |          |              | 282.00             |
| 942011    | OM&O Materials - Vehicles                 | 8,260.00         |          |              | 8,260.00           |
| 943010    | OM&O Contracts - Garbage/Trash Removal    | 12,522.00        |          |              | 12,522.00          |
| 943020    | OM&O Contracts - Heating/Cooling          | 12,038.00        |          |              | 12,038.00          |
| 943030    | OM&O Contracts - Snow Removal             | 6,700.00         |          |              | 6,700.00           |
| 943040    | OM&O Contracts - Elevator                 | 20,374.00        |          |              | 20,374.00          |
| 943050    | OM&O Contracts - Landscape/Grounds        | 16,284.00        |          |              | 16,284.00          |
| 943070    | OM&O Contracts - Electrical               | 1,006.00         |          |              | 1,006.00           |
| 943080    | OM&O Contracts - Plumbing                 | 375.00           |          |              | 375.00             |
| 943090    | OM&O Contracts - Extermination            | 350.00           |          |              | 350.00             |
| 943110    | OM&O Contracts - Routine Maintenance      | 26,454.00        |          |              | 26,454.00          |
| 943120    | OM&O Contracts - Miscellaneous            | 1,412.00         |          |              | 1,412.00           |
| 945001    | Employee benefit contribution - OM&O      | 11,672.00        |          | (11,672.00)  | 0.00               |
|           |   |                  | RJE - 1  | (11,672.00)  |                    |
| 961101    | Property Insurance                        | 7,668.00         |          |              | 7,668.00           |
| 961201    | Liability Insurance                       | 17,687.00        |          |              | 17,687.00          |
| 961301    | Workmen's Compensation                    | 26,401.00        |          |              | 26,401.00          |
| 961401    | All other Insurance                       | 7,499.00         |          | (7,499.00)   | 0.00               |
|           |   |                  | RJE - 7  | (7,499.00)   |                    |
| 962001    | Other general expenses                    | 142,518.00       |          | (142,518.00) | 0.00               |
|           |   |                  | RJE - 15 | (142,518.00) |                    |
| 962101    | Compensated absences                      | 0.00             |          |              | 0.00               |
|           |   |                  | RJE - 6  | 0.00         |                    |
| 974001    | Depreciation expense                      | 46,904.00        |          |              | 46,904.00          |
| Marcum 10 | Resident Transportation                   | 0.00             |          | 8,094.00     | 8,094.00           |
|           |   |                  | RJE - 8  | 8,094.00     |                    |
| Marcum 11 | Cablevision (Residents)                   | 0.00             |          | 3,957.00     | 3,957.00           |
|           |   |                  | RJE - 8  | 3,957.00     |                    |
| Marcum 12 | Over the Counter Drugs                    | 0.00             |          |              | 0.00               |
|           |   |                  | RJE - 8  | 0.00         |                    |
| Marcum 13 | Linen Rental                              | 0.00             |          | 3,889.00     | 3,889.00           |
|           |   |                  | RJE - 8  | 3,889.00     |                    |
| Marcum 16 | Background Screening - Admissions         | 0.00             |          | 72.00        | 72.00              |
|           |   |                  | RJE - 2  | 72.00        |                    |
| Marcum 19 | Resident Gifts                            | 0.00             |          | 503.00       | 503.00             |
|           |   |                  | RJE - 8  | 503.00       |                    |
| Marcum 23 | Uniform/Other                             | 0.00             |          | 3,503.00     | 3,503.00           |
|           |   |                  | RJE - 1  | 3,245.00     |                    |
|           |   |                  | RJE - 2  | 258.00       |                    |
| Marcum 24 | Background Checks                         | 0.00             |          | 213.00       | 213.00             |
|           |   |                  | RJE - 2  | 213.00       |                    |
| Marcum 29 | Licenses                                  | 0.00             |          | 1.00         | 1.00               |
|           |   |                  | RJE - 5  | 1.00         |                    |
| Marcum 30 | Health Insurance                          | 0.00             |          | 205,943.00   | 205,943.00         |
|           |   |                  | RJE - 1  | 205,943.00   |                    |
| Marcum 32 | Holiday Party                             | 0.00             |          | 28.00        | 28.00              |
|           |   |                  | RJE - 8  | 28.00        |                    |
| Marcum 33 | Food - Employee Meetings                  | 0.00             |          | 44.00        | 44.00              |
|           |   |                  | RJE - 2  | 44.00        |                    |
| Marcum 34 | Recreation Services                       | 0.00             |          | 70,288.00    | 70,288.00          |
|           |   |                  | RJE - 8  | 70,288.00    |                    |
| Marcum 37 | Salaries - LPNs                           | 0.00             |          | 58,192.00    | 58,192.00          |
|           |   |                  | RJE - 6  | 58,192.00    |                    |
| Marcum 38 | Flowers                                   | 0.00             |          |              | 0.00               |
|           |   |                  | RJE - 2  | 0.00         |                    |
| Marcum 39 | Membership                                | 0.00             |          | (13.00)      | (13.00)            |
|           |   |                  | RJE - 2  | (13.00)      |                    |
| Marcum 40 | Other Revenue - Legal Prior Year Reversal | 0.00             |          | (10,000.00)  | (10,000.00)        |
|           |   |                  | RJE - 13 | (10,000.00)  |                    |

| Account      | Description              | ADJ         | JE Ref # | RJE         | FINAL       |
|--------------|--------------------------|-------------|----------|-------------|-------------|
|              |                          | 9/30/2019   |          |             | 9/30/2019   |
| Marcum 5     | Recruitment              | 0.00        |          |             | 0.00        |
|              |                          |             | RJE - 2  | 0.00        |             |
|              |                          |             | RJE - 11 | 0.00        |             |
| Marcum 8     | Medical Supplies         | 0.00        |          | 2,699.00    | 2,699.00    |
|              |                          |             | RJE - 8  | 2,699.00    |             |
| <b>Total</b> |                          | <b>0.00</b> |          | <b>0.00</b> | <b>0.00</b> |
|              | <b>Net (Income) Loss</b> | <b>0.00</b> |          | <b>0.00</b> | <b>0.00</b> |

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2019 Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **A.03 - Grouped TB**

| Account   | Description                             | ADJ<br>9/30/2019  | JE Ref # | RJE                 | FINAL<br>9/30/2019 |
|---|---|-------------------|----------|---------------------|--------------------|
| <b>Group : [10-A]</b>                             | <b>Salaries and Wages</b>               |                   |          |                     |                    |
| <b>Subgroup : [2]</b>                             | <b>Administrators</b>                   |                   |          |                     |                    |
| 911001  | Administrative salaries                 | 139,014.00        |          | (61,217.00)         | 77,797.00          |
|   |   |                   | RJE - 6  | (139,014.00)        |                    |
|   |   |                   | RJE - 6  | 77,797.00           |                    |
| <b>Subtotal [2] Administrators</b>                |   | <u>139,014.00</u> |          | <u>(61,217.00)</u>  | <u>77,797.00</u>   |
| <b>Subgroup : [4]</b>                             | <b>Other Administrative Salaries</b>    |                   |          |                     |                    |
| 401112  | SALARIES- ADMINISTRATION STAFF          | 0.00              |          | 126,767.00          | 126,767.00         |
|   |   |                   | RJE - 6  | 126,767.00          |                    |
| <b>Subtotal [4] Other Administrative Salaries</b> |   | <u>0.00</u>       |          | <u>126,767.00</u>   | <u>126,767.00</u>  |
| <b>Subgroup : [5C]</b>                            | <b>Dietary Workers</b>                  |                   |          |                     |                    |
| 401111  | SALARIES- KITCHEN STAFF                 | 0.00              |          | 0.00                | 0.00               |
|   |   |                   | RJE - 6  | (0.00)              |                    |
| <b>Subtotal [5C] Dietary Workers</b>              |   | <u>0.00</u>       |          | <u>0.00</u>         | <u>0.00</u>        |
| <b>Subgroup : [6B]</b>                            | <b>Other Housekeeping Workers</b>       |                   |          |                     |                    |
| 401115  | SALARIES-HOUSE KEEPING STAFF            | 0.00              |          | 53,871.00           | 53,871.00          |
|   |   |                   | RJE - 6  | 53,871.00           |                    |
| <b>Subtotal [6B] Other Housekeeping Workers</b>   |   | <u>0.00</u>       |          | <u>53,871.00</u>    | <u>53,871.00</u>   |
| <b>Subgroup : [7B]</b>                            | <b>Other Maintenance Workers</b>        |                   |          |                     |                    |
| 401114  | SALARIES- BUILDING MAINT. STAFF         | 0.00              |          | 43,454.00           | 43,454.00          |
| 941001  | OM&O - Labor                            | 41,009.00         |          | 43,454.00           | 0.00               |
|   |   |                   | RJE - 6  | (41,009.00)         |                    |
| 941002  | OM&O Labor - Overtime                   | 1,039.00          |          | (41,009.00)         | 0.00               |
|   |   |                   | RJE - 6  | (1,039.00)          |                    |
| <b>Subtotal [7B] Other Maintenance Workers</b>    |   | <u>42,048.00</u>  |          | <u>1,406.00</u>     | <u>43,454.00</u>   |
| <b>Subgroup : [8B]</b>                            | <b>Other Laundry Workers</b>            |                   |          |                     |                    |
| 401116  | SALARIES- LAUNDRY STAFF                 | 0.00              |          | 0.00                | 0.00               |
|   |   |                   | RJE - 6  | (0.00)              |                    |
| <b>Subtotal [8B] Other Laundry Workers</b>        |   | <u>0.00</u>       |          | <u>0.00</u>         | <u>0.00</u>        |
| <b>Subgroup : [12B1]</b>                          | <b>RNs - Direct Care</b>                |                   |          |                     |                    |
| 401113.1  | SALARIES-RN DIRECT CARE                 | 0.00              |          | 42,825.00           | 42,825.00          |
|   |   |                   | RJE - 6  | 42,825.00           |                    |
| <b>Subtotal [12B1] RNs - Direct Care</b>          |   | <u>0.00</u>       |          | <u>42,825.00</u>    | <u>42,825.00</u>   |
| <b>Subgroup : [12C1]</b>                          | <b>LPNs - Direct Care</b>               |                   |          |                     |                    |
| Marcum 37   | Salaries - LPNs                         | 0.00              |          | 58,192.00           | 58,192.00          |
|   |   |                   | RJE - 6  | 58,192.00           |                    |
| <b>Subtotal [12C1] LPNs - Direct Care</b>         |   | <u>0.00</u>       |          | <u>58,192.00</u>    | <u>58,192.00</u>   |
| <b>Subgroup : [12D]</b>                           | <b>Aides and Attendants</b>             |                   |          |                     |                    |
| 401113  | SALARIES- ATTENDANTS                    | 0.00              |          | 379,185.00          | 379,185.00         |
| 921001  | Tenant services - salaries              | 547,957.00        |          | 379,185.00          | 0.00               |
|   |   |                   | RJE - 6  | (547,957.00)        |                    |
|   |   |                   | RJE - 8  | (0.00)              |                    |
| <b>Subtotal [12D] Aides and Attendants</b>        |   | <u>547,957.00</u> |          | <u>(168,772.00)</u> | <u>379,185.00</u>  |
| <b>Subgroup : [12H]</b>                           | <b>Recreation Workers</b>               |                   |          |                     |                    |
| 401117  | SALARIES-SOCIAL SERVICES STAFF          | 0.00              |          | 0.00                | 0.00               |
|   |   |                   | RJE - 6  | (0.00)              |                    |
| <b>Subtotal [12H] Recreation Workers</b>          |   | <u>0.00</u>       |          | <u>0.00</u>         | <u>0.00</u>        |
| <b>Subgroup : [12I3]</b>                          | <b>Resident Care</b>                    |                   |          |                     |                    |
| 921002  | Tenant services - salaries Overtime     | 53,072.00         |          | (53,072.00)         | 0.00               |
|   |   |                   | RJE - 6  | (53,072.00)         |                    |
| <b>Subtotal [12I3] Resident Care</b>              |   | <u>53,072.00</u>  |          | <u>(53,072.00)</u>  | <u>0.00</u>        |
| <b>Subgroup : [12O]</b>                           | <b>Other</b>                            |                   |          |                     |                    |
| 962101  | Compensated absences                    | 0.00              |          | 0.00                | 0.00               |
|   |   |                   | RJE - 6  | (0.00)              |                    |
| <b>Subtotal [12O] Other</b>                       |   | <u>0.00</u>       |          | <u>0.00</u>         | <u>0.00</u>        |
| <b>Total [10-A] Salaries and Wages</b>            |   | <u>782,091.00</u> |          | <u>0.00</u>         | <u>782,091.00</u>  |
| <b>Group : [15]</b>                               | <b>Expenditures Other than Salaries</b> |                   |          |                     |                    |
| <b>Subgroup : [1A1]</b>                           | <b>Workmen's Compensation</b>           |                   |          |                     |                    |
| 961301  | Workmen's Compensation                  | 26,401.00         |          | 0.00                | 26,401.00          |
| <b>Subtotal [1A1] Workmen's Compensation</b>      |   | <u>26,401.00</u>  |          | <u>0.00</u>         | <u>26,401.00</u>   |
| <b>Subgroup : [1A2]</b>                           | <b>Disability Insurance</b>             |                   |          |                     |                    |
| 513356  | LTD                                     | 0.00              |          | 12,645.00           | 12,645.00          |
|   |   |                   | RJE - 1  | 12,645.00           |                    |
| <b>Subtotal [1A2] Disability Insurance</b>        |   | <u>0.00</u>       |          | <u>12,645.00</u>    | <u>12,645.00</u>   |
| <b>Subgroup : [1A4]</b>                           | <b>Social Security (FICA)</b>           |                   |          |                     |                    |
| 564541  | FEDERAL SOCIAL SECURITY                 | 0.00              |          | 71,620.00           | 71,620.00          |
|   |   |                   | RJE - 1  | 71,620.00           |                    |
| <b>Subtotal [1A4] Social Security (FICA)</b>      |   | <u>0.00</u>       |          | <u>71,620.00</u>    | <u>71,620.00</u>   |

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2019 Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **A.03 - Grouped TB**

| Account  | Description   | ADJ               | JE Ref # | RJE                 | FINAL             |
|--|---|-------------------|----------|---------------------|-------------------|
|  |   | 9/30/2019         |          |                     | 9/30/2019         |
| <b>Subgroup : [1A5]</b>                            | <b>Health Insurance</b>   |                   |          |                     |                   |
| 915001   | Employee benefit contributions - administrative                       | 69,229.00         |          | (69,229.00)         | 0.00              |
| 923001   | Employee benefit contributions - tenant services                      | 316,967.00        | RJE - 1  | (69,229.00)         | 0.00              |
| 945001   | Employee benefit contribution - OM&O                                  | 11,672.00         | RJE - 1  | (316,967.00)        | 0.00              |
| Marcum 30  | Health Insurance  | 0.00              | RJE - 1  | (11,672.00)         | 0.00              |
|  |   |                   | RJE - 1  | 205,943.00          | 205,943.00        |
|  |   |                   | RJE - 1  | 205,943.00          | 205,943.00        |
| <b>Subtotal [1A5] Health Insurance</b>             |   | <b>397,868.00</b> |          | <b>(191,925.00)</b> | <b>205,943.00</b> |
| <b>Subgroup : [1A7]</b>                            | <b>Pensions</b>   |                   |          |                     |                   |
| 513352   | EMPLOYEE BENEFITS-MERF  | 0.00              | RJE - 1  | 86,302.00           | 86,302.00         |
|  |   |                   |          | 86,302.00           | 86,302.00         |
| <b>Subtotal [1A7] Pensions</b>                     |   | <b>0.00</b>       |          | <b>86,302.00</b>    | <b>86,302.00</b>  |
| <b>Subgroup : [1A9]</b>                            | <b>Other</b>  |                   |          |                     |                   |
| 513355   | Dental  | 0.00              | RJE - 1  | 18,113.00           | 18,113.00         |
| Marcum 23  | Uniform/Other   | 0.00              | RJE - 1  | 18,113.00           | 3,503.00          |
|  |   |                   | RJE - 1  | 3,503.00            | 3,503.00          |
|  |   |                   | RJE - 2  | 3,245.00            |                   |
|  |   |                   | RJE - 2  | 258.00              |                   |
| <b>Subtotal [1A9] Other</b>                        |   | <b>0.00</b>       |          | <b>21,616.00</b>    | <b>21,616.00</b>  |
| <b>Subgroup : [1D]</b>                             | <b>Accounting and Auditing</b>  |                   |          |                     |                   |
| 912001   | Auditing fees   | 17,735.00         |          | 0.00                | 17,735.00         |
| <b>Subtotal [1D] Accounting and Auditing</b>       |   | <b>17,735.00</b>  |          | <b>0.00</b>         | <b>17,735.00</b>  |
| <b>Subgroup : [1E]</b>                             | <b>Legal</b>  |                   |          |                     |                   |
| 917001   | Legal Expense   | 1,480.00          |          | 10,000.00           | 11,480.00         |
|  |   |                   | RJE - 13 | 10,000.00           | 11,480.00         |
| <b>Subtotal [1E] Legal</b>                         |   | <b>1,480.00</b>   |          | <b>10,000.00</b>    | <b>11,480.00</b>  |
| <b>Subgroup : [1G]</b>                             | <b>Office Supplies</b>  |                   |          |                     |                   |
| 916003   | Office Expenses - Other Office Expense                                | 0.00              | RJE - 2  | 228.00              | 228.00            |
| 916008   | Office Expenses - Stationary/Supplies                                 | 4,069.00          |          | 0.00                | 4,069.00          |
| 916011   | Office Expenses - Medical Supplies & Disposal                         | 175.00            |          | 0.00                | 175.00            |
| <b>Subtotal [1G] Office Supplies</b>               |   | <b>4,244.00</b>   |          | <b>228.00</b>       | <b>4,472.00</b>   |
| <b>Subgroup : [1H1]</b>                            | <b>Telephone and Telegraph</b>  |                   |          |                     |                   |
| 916009   | Office Expenses - Telephone   | 13,606.00         |          | (2,606.00)          | 11,000.00         |
|  |   |                   | RJE - 9  | (547.00)            |                   |
|  |   |                   | RJE - 14 | (2,059.00)          |                   |
| <b>Subtotal [1H1] Telephone and Telegraph</b>      |   | <b>13,606.00</b>  |          | <b>(2,606.00)</b>   | <b>11,000.00</b>  |
| <b>Subgroup : [1H2]</b>                            | <b>Cellular Phones and Beepers</b>                                    |                   |          |                     |                   |
| 512742   | TELEPHONE - CELLULAR  | 0.00              |          | 547.00              | 547.00            |
|  |   |                   | RJE - 9  | 547.00              | 547.00            |
| <b>Subtotal [1H2] Cellular Phones and Beepers</b>  |   | <b>0.00</b>       |          | <b>547.00</b>       | <b>547.00</b>     |
| <b>Total [15] Expenditures Other than Salaries</b> |   | <b>461,334.00</b> |          | <b>8,427.00</b>     | <b>469,761.00</b> |
| <b>Group : [16]</b>                                | <b>Expenditures Other than Salaries (cont'd) - Admin. and General</b> |                   |          |                     |                   |
| <b>Subgroup : [2]</b>                              | <b>Holiday Parties for Staff</b>                                      |                   |          |                     |                   |
| Marcum 32  | Holiday Party   | 0.00              |          | 28.00               | 28.00             |
|  |   |                   | RJE - 8  | 28.00               | 28.00             |
| <b>Subtotal [2] Holiday Parties for Staff</b>      |   | <b>0.00</b>       |          | <b>28.00</b>        | <b>28.00</b>      |
| <b>Subgroup : [3]</b>                              | <b>Gifts to Staff and Residents</b>                                   |                   |          |                     |                   |
| Marcum 19  | Resident Gifts  | 0.00              | RJE - 8  | 503.00              | 503.00            |
| Marcum 38  | Flowers   | 0.00              | RJE - 2  | 503.00              | 0.00              |
|  |   |                   | RJE - 2  | 0.00                | 0.00              |
|  |   |                   | RJE - 2  | (0.00)              |                   |
| <b>Subtotal [3] Gifts to Staff and Residents</b>   |   | <b>0.00</b>       |          | <b>503.00</b>       | <b>503.00</b>     |
| <b>Subgroup : [5]</b>                              | <b>Education Expense</b>  |                   |          |                     |                   |
| 919008   | Other - Staff Training  | 5,108.00          |          | 0.00                | 5,108.00          |
| <b>Subtotal [5] Education Expense</b>              |   | <b>5,108.00</b>   |          | <b>0.00</b>         | <b>5,108.00</b>   |
| <b>Subgroup : [6]</b>                              | <b>Automobile Expense</b>   |                   |          |                     |                   |
| 942011   | OM&O Materials - Vehicles   | 8,260.00          |          | 0.00                | 8,260.00          |
| <b>Subtotal [6] Automobile Expense</b>             |   | <b>8,260.00</b>   |          | <b>0.00</b>         | <b>8,260.00</b>   |
| <b>Subgroup : [M1]</b>                             | <b>Advertising Help Wanted</b>  |                   |          |                     |                   |
| Marcum 5   | Recruitment   | 0.00              |          | 0.00                | 0.00              |
|  |   |                   | RJE - 2  | (0.00)              |                   |
|  |   |                   | RJE - 11 | (0.00)              |                   |
| <b>Subtotal [M1] Advertising Help Wanted</b>       |   | <b>0.00</b>       |          | <b>0.00</b>         | <b>0.00</b>       |
| <b>Subgroup : [M3]</b>                             | <b>Advertising Other</b>  |                   |          |                     |                   |
| 914001   | Advertising and Marketing   | 277.00            |          | 0.00                | 277.00            |
|  |   |                   | RJE - 11 | (0.00)              |                   |
| <b>Subtotal [M3] Advertising Other</b>             |   | <b>277.00</b>     |          | <b>0.00</b>         | <b>277.00</b>     |

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2019 Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **A.03 - Grouped TB**

| Account  | Description   | ADJ               | JE Ref # | RJE               | FINAL             |
|--|---|-------------------|----------|-------------------|-------------------|
|  |   | 9/30/2019         |          |                   | 9/30/2019         |
| <b>Subgroup : [M7]</b>   | <b>Postage</b>  |                   |          |                   |                   |
| 916004   | Office Expenses - Postage   | 5.00              |          | 0.00              | 5.00              |
|  |   |                   | RJE - 2  | (0.00)            |                   |
| <b>Subtotal [M7] Postage</b>   |   | <u>5.00</u>       |          | <u>0.00</u>       | <u>5.00</u>       |
| <b>Subgroup : [M8]</b>   | <b>Dues and Membership Fees to Professional Associations</b>        |                   |          |                   |                   |
| 919006   | Other - Membership Dues & Fees                                      | 2,122.00          |          | (2,122.00)        | 0.00              |
|  |   |                   | RJE - 10 | (2,122.00)        |                   |
| <b>Subtotal [M8] Dues and Membership Fees to Professional Associations</b>       |   | <u>2,122.00</u>   |          | <u>(2,122.00)</u> | <u>0.00</u>       |
| <b>Subgroup : [M9]</b>   | <b>Subscriptions</b>  |                   |          |                   |                   |
| 452937   | Subscriptions   | 0.00              |          | 2,122.00          | 2,122.00          |
|  |   |                   | RJE - 10 | 2,122.00          |                   |
| <b>Subtotal [M9] Subscriptions</b>   |   | <u>0.00</u>       |          | <u>2,122.00</u>   | <u>2,122.00</u>   |
| <b>Subgroup : [M11]</b>  | <b>Services Provided by Contract</b>                                |                   |          |                   |                   |
| 913201   | Front Line Service Fee  | 2,864.00          |          | 0.00              | 2,864.00          |
| 919002   | Other - Consulting Fees   | 2,113.00          |          | 0.00              | 2,113.00          |
| 919004   | Other - Data Processing   | 18,955.00         |          | 0.00              | 18,955.00         |
| 919009   | Other - Temporary Labor   | 35,391.00         |          | 0.00              | 35,391.00         |
| <b>Subtotal [M11] Services Provided by Contract</b>                              |   | <u>59,323.00</u>  |          | <u>0.00</u>       | <u>59,323.00</u>  |
| <b>Subgroup : [M12]</b>  | <b>Administrative Management Services</b>                           |                   |          |                   |                   |
| 913001   | Management Fee  | 128,959.00        |          | 0.00              | 128,959.00        |
| <b>Subtotal [M12] Administrative Management Services</b>                         |   | <u>128,959.00</u> |          | <u>0.00</u>       | <u>128,959.00</u> |
| <b>Subgroup : [M13]</b>  | <b>Other</b>  |                   |          |                   |                   |
| 919010   | Other - Bank Fees   | 101.00            |          | 0.00              | 101.00            |
| Marcum 16  | Background Screening - Admissions                                   | 0.00              |          | 72.00             | 72.00             |
|  |   |                   | RJE - 2  | 72.00             |                   |
| Marcum 24  | Background Checks   | 0.00              |          | 213.00            | 213.00            |
|  |   |                   | RJE - 2  | 213.00            |                   |
| Marcum 29  | Licenses  | 0.00              |          | 1.00              | 1.00              |
|  |   |                   | RJE - 5  | 1.00              |                   |
| Marcum 33  | Food - Employee Meetings  | 0.00              |          | 44.00             | 44.00             |
|  |   |                   | RJE - 2  | 44.00             |                   |
| <b>Subtotal [M13] Other</b>  |   | <u>101.00</u>     |          | <u>330.00</u>     | <u>431.00</u>     |
| <b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b> |   | <u>204,155.00</u> |          | <u>861.00</u>     | <u>205,016.00</u> |
| <b>Group : [18]</b>  | <b>Dietary Basis for Allocation of Costs</b>                        |                   |          |                   |                   |
| <b>Subgroup : [2A2]</b>  | <b>Non-Food Supplies</b>  |                   |          |                   |                   |
| 525131   | DIETARY SUPPLIES  | 0.00              |          | 982.00            | 982.00            |
|  |   |                   | RJE - 8  | 982.00            |                   |
| <b>Subtotal [2A2] Non-Food Supplies</b>  |   | <u>0.00</u>       |          | <u>982.00</u>     | <u>982.00</u>     |
| <b>Subgroup : [2B]</b>   | <b>Purchased Services</b>   |                   |          |                   |                   |
| 924002   | Tenant services - other (Food Services)                             | 434,393.00        |          | (1.00)            | 434,392.00        |
|  |   |                   | RJE - 5  | (1.00)            |                   |
| <b>Subtotal [2B] Purchased Services</b>  |   | <u>434,393.00</u> |          | <u>(1.00)</u>     | <u>434,392.00</u> |
| <b>Total [18] Dietary Basis for Allocation of Costs</b>                          |   | <u>434,393.00</u> |          | <u>981.00</u>     | <u>435,374.00</u> |
| <b>Group : [19]</b>  | <b>Laundry-Basis for Allocation of Costs</b>                        |                   |          |                   |                   |
| <b>Subgroup : [3B]</b>   | <b>Purchased Services</b>   |                   |          |                   |                   |
| 545501   | LAUNDRY RENTALS   | 0.00              |          | 7,443.00          | 7,443.00          |
|  |   |                   | RJE - 3  | 7,443.00          |                   |
| <b>Subtotal [3B] Purchased Services</b>  |   | <u>0.00</u>       |          | <u>7,443.00</u>   | <u>7,443.00</u>   |
| <b>Subgroup : [3C]</b>   | <b>Other</b>  |                   |          |                   |                   |
| Marcum 13  | Linen Rental  | 0.00              |          | 3,889.00          | 3,889.00          |
|  |   |                   | RJE - 8  | 3,889.00          |                   |
| <b>Subtotal [3C] Other</b>   |   | <u>0.00</u>       |          | <u>3,889.00</u>   | <u>3,889.00</u>   |
| <b>Total [19] Laundry-Basis for Allocation of Costs</b>                          |   | <u>0.00</u>       |          | <u>11,332.00</u>  | <u>11,332.00</u>  |
| <b>Group : [20]</b>  | <b>Housekeeping and Resident Care Basis for Allocation of Costs</b> |                   |          |                   |                   |
| <b>Subgroup : [4C]</b>   | <b>Other</b>  |                   |          |                   |                   |
| 543631   | HOUSEKEEPING SUPPLIES   | 0.00              |          | 13,778.00         | 13,778.00         |
|  |   |                   | RJE - 3  | 13,778.00         |                   |
| <b>Subtotal [4C] Other</b>   |   | <u>0.00</u>       |          | <u>13,778.00</u>  | <u>13,778.00</u>  |
| <b>Subgroup : [5B]</b>   | <b>Medicine Cabinet Drugs</b>                                       |                   |          |                   |                   |
| Marcum 12  | Over the Counter Drugs  | 0.00              |          | 0.00              | 0.00              |
|  |   |                   | RJE - 8  | (0.00)            |                   |
| <b>Subtotal [5B] Medicine Cabinet Drugs</b>                                      |   | <u>0.00</u>       |          | <u>0.00</u>       | <u>0.00</u>       |
| <b>Subgroup : [5I]</b>   | <b>Recreation</b>   |                   |          |                   |                   |
| 924001   | Tenant services - other   | 85,348.00         |          | (90,440.00)       | (5,092.00)        |
|  |   |                   | RJE - 8  | (90,440.00)       |                   |
| Marcum 10  | Resident Transportation   | 0.00              |          | 8,094.00          | 8,094.00          |
|  |   |                   | RJE - 8  | 8,094.00          |                   |
| Marcum 11  | Cablevision (Residents)   | 0.00              |          | 3,957.00          | 3,957.00          |
|  |   |                   | RJE - 8  | 3,957.00          |                   |
| Marcum 34  | Recreation Services   | 0.00              |          | 70,288.00         | 70,288.00         |
|  |   |                   | RJE - 8  | 70,288.00         |                   |
| <b>Subtotal [5I] Recreation</b>  |   | <u>85,348.00</u>  |          | <u>(8,101.00)</u> | <u>77,247.00</u>  |



Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2019 Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **A.03 - Grouped TB**

| Account  | Description                                      | ADJ<br>9/30/2019  | JE Ref # | RJE                 | FINAL<br>9/30/2019 |
|--|--|-------------------|----------|---------------------|--------------------|
| <b>Subgroup : [5L]</b>   | <b>Other</b>                                     |                   |          |                     |                    |
| 919007   | Other - Miscellaneous Sundry                     | 802.00            |          | (802.00)            | 0.00               |
|  |  |                   | RJE - 2  | (802.00)            |                    |
| Marcum 8   | Medical Supplies                                 | 0.00              |          | 2,699.00            | 2,699.00           |
|  |  |                   | RJE - 8  | 2,699.00            |                    |
| <b>Subtotal [5L] Other</b>   |  | <u>802.00</u>     |          | <u>1,897.00</u>     | <u>2,699.00</u>    |
| <b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b> |  | <u>86,150.00</u>  |          | <u>7,574.00</u>     | <u>93,724.00</u>   |
| <b>Group : [22]</b>  | <b>Maintenance and Property</b>                  |                   |          |                     |                    |
| <b>Subgroup : [6A]</b>   | <b>Repairs and Maintenance</b>                   |                   |          |                     |                    |
| 916001   | Office Expenses - Equipment Maintenance & Repair | 1,103.00          |          | (1,118.00)          | (15.00)            |
|  |  |                   | RJE - 4  | (1,118.00)          |                    |
| 916002   | Office Expenses - Equipment Purchases <5,000     | 201.00            |          | 0.00                | 201.00             |
| 943110   | OM&O Contracts - Routine Maintenance             | 26,454.00         |          | 0.00                | 26,454.00          |
| <b>Subtotal [6A] Repairs and Maintenance</b>                                   |  | <u>27,758.00</u>  |          | <u>(1,118.00)</u>   | <u>26,640.00</u>   |
| <b>Subgroup : [6B]</b>   | <b>Heat</b>                                      |                   |          |                     |                    |
| 933001   | Gas  | 10,687.00         |          | 0.00                | 10,687.00          |
| 934001   | Fuel   | 35,312.00         |          | 0.00                | 35,312.00          |
| <b>Subtotal [6B] Heat</b>  |  | <u>45,999.00</u>  |          | <u>0.00</u>         | <u>45,999.00</u>   |
| <b>Subgroup : [6C]</b>   | <b>Light &amp; Power</b>                         |                   |          |                     |                    |
| 932001   | Electricity                                      | 59,338.00         |          | 0.00                | 59,338.00          |
| <b>Subtotal [6C] Light &amp; Power</b>   |  | <u>59,338.00</u>  |          | <u>0.00</u>         | <u>59,338.00</u>   |
| <b>Subgroup : [6D]</b>   | <b>Water</b>                                     |                   |          |                     |                    |
| 931001   | Water  | 12,697.00         |          | 0.00                | 12,697.00          |
| <b>Subtotal [6D] Water</b>   |  | <u>12,697.00</u>  |          | <u>0.00</u>         | <u>12,697.00</u>   |
| <b>Subgroup : [6E]</b>   | <b>Equipment Lease</b>                           |                   |          |                     |                    |
| 522614   | Equipment Lease Expense                          | 0.00              |          | 3,177.00            | 3,177.00           |
|  |  |                   | RJE - 4  | 1,118.00            |                    |
|  |  |                   | RJE - 14 | 2,059.00            |                    |
| <b>Subtotal [6E] Equipment Lease</b>   |  | <u>0.00</u>       |          | <u>3,177.00</u>     | <u>3,177.00</u>    |
| <b>Subgroup : [6F]</b>   | <b>Other</b>                                     |                   |          |                     |                    |
| 942001   | OM&O Materials - Appliance Parts                 | 93.00             |          | 0.00                | 93.00              |
| 942006   | OM&O Materials - Janitorial                      | 21,222.00         |          | (21,221.00)         | 1.00               |
|  |  |                   | RJE - 3  | (21,221.00)         |                    |
| 942007   | OM&O Materials - Other Materials                 | 9,938.00          |          | 0.00                | 9,938.00           |
| 942008   | OM&O Materials - Paint                           | 282.00            |          | 0.00                | 282.00             |
| 943010   | OM&O Contracts - Garbage/Trash Removal           | 12,522.00         |          | 0.00                | 12,522.00          |
| 943020   | OM&O Contracts - Heating/Cooling                 | 12,038.00         |          | 0.00                | 12,038.00          |
| 943030   | OM&O Contracts - Snow Removal                    | 6,700.00          |          | 0.00                | 6,700.00           |
| 943040   | OM&O Contracts - Elevator                        | 20,374.00         |          | 0.00                | 20,374.00          |
| 943050   | OM&O Contracts - Landscaping/Grounds             | 16,284.00         |          | 0.00                | 16,284.00          |
| 943070   | OM&O Contracts - Electrical                      | 1,006.00          |          | 0.00                | 1,006.00           |
| 943080   | OM&O Contracts - Plumbing                        | 375.00            |          | 0.00                | 375.00             |
| 943090   | OM&O Contracts - Extermination                   | 350.00            |          | 0.00                | 350.00             |
| 943120   | OM&O Contracts - Miscellaneous                   | 1,412.00          |          | 0.00                | 1,412.00           |
| <b>Subtotal [6F] Other</b>   |  | <u>102,596.00</u> |          | <u>(21,221.00)</u>  | <u>81,375.00</u>   |
| <b>Subgroup : [7B]</b>   | <b>Building &amp; Building Improvements</b>      |                   |          |                     |                    |
| 974001   | Depreciation expense                             | 46,904.00         |          | 0.00                | 46,904.00          |
| <b>Subtotal [7B] Building &amp; Building Improvements</b>                      |  | <u>46,904.00</u>  |          | <u>0.00</u>         | <u>46,904.00</u>   |
| <b>Subgroup : [9]</b>  | <b>Rental Payments</b>                           |                   |          |                     |                    |
| 962001   | Other general expenses                           | 142,518.00        |          | (142,518.00)        | 0.00               |
|  |  |                   | RJE - 15 | (142,518.00)        |                    |
| <b>Subtotal [9] Rental Payments</b>  |  | <u>142,518.00</u> |          | <u>(142,518.00)</u> | <u>0.00</u>        |
| <b>Total [22] Maintenance and Property</b>                                     |  | <u>437,810.00</u> |          | <u>(161,680.00)</u> | <u>276,130.00</u>  |
| <b>Group : [27]</b>  | <b>Interest and Insurance</b>                    |                   |          |                     |                    |
| <b>Subgroup : [14A]</b>  | <b>Insurance on Property</b>                     |                   |          |                     |                    |
| 961101   | Property Insurance                               | 7,668.00          |          | 0.00                | 7,668.00           |
| <b>Subtotal [14A] Insurance on Property</b>                                    |  | <u>7,668.00</u>   |          | <u>0.00</u>         | <u>7,668.00</u>    |
| <b>Subgroup : [14B]</b>  | <b>Insurance of Automobiles</b>                  |                   |          |                     |                    |
| 552992   | Car Insurance                                    | 0.00              |          | 3,413.00            | 3,413.00           |
|  |  |                   | RJE - 7  | 3,413.00            |                    |
| 961401   | All other Insurance                              | 7,499.00          |          | (7,499.00)          | 0.00               |
|  |  |                   | RJE - 7  | (7,499.00)          |                    |
| <b>Subtotal [14B] Insurance of Automobiles</b>                                 |  | <u>7,499.00</u>   |          | <u>(4,086.00)</u>   | <u>3,413.00</u>    |
| <b>Subgroup : [14C1]</b>   | <b>Umbrella</b>                                  |                   |          |                     |                    |
| 961201   | Liability Insurance                              | 17,687.00         |          | 0.00                | 17,687.00          |
| <b>Subtotal [14C1] Umbrella</b>  |  | <u>17,687.00</u>  |          | <u>0.00</u>         | <u>17,687.00</u>   |
| <b>Subgroup : [14C3]</b>   | <b>Other</b>                                     |                   |          |                     |                    |
| 550502   | D & O Insurance                                  | 0.00              |          | 4,086.00            | 4,086.00           |
|  |  |                   | RJE - 7  | 4,086.00            |                    |
| <b>Subtotal [14C3] Other</b>   |  | <u>0.00</u>       |          | <u>4,086.00</u>     | <u>4,086.00</u>    |
| <b>Total [27] Interest and Insurance</b>                                       |  | <u>32,864.00</u>  |          | <u>0.00</u>         | <u>32,864.00</u>   |
| <b>Group : [30]</b>  | <b>Statement of Revenue</b>                      |                   |          |                     |                    |

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2019 Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **A.03 - Grouped TB**

| Account  | Description   | ADJ                   | JE Ref # | RJE               | FINAL                 |
|--|---|-----------------------|----------|-------------------|-----------------------|
|  |   | 9/30/2019             |          |                   | 9/30/2019             |
| <b>Subgroup : [1A]</b>                               | <b>Medicaid Residents (CT only)</b>                 |                       |          |                   |                       |
| 703002   | Tenant rental revenue - DSS Rental Rev              | (2,002,793.00)        |          | 0.00              | (2,002,793.00)        |
| <b>Subtotal [1A] Medicaid Residents (CT only)</b>    |   | <u>(2,002,793.00)</u> |          | <u>0.00</u>       | <u>(2,002,793.00)</u> |
| <b>Subgroup : [4A]</b>                               | <b>Private-pay residents and other</b>              |                       |          |                   |                       |
| 703001   | Tenant rental revenue                               | (45,625.00)           |          | 0.00              | (45,625.00)           |
| <b>Subtotal [4A] Private-pay residents and other</b> |   | <u>(45,625.00)</u>    |          | <u>0.00</u>       | <u>(45,625.00)</u>    |
| <b>Subgroup : [15]</b>                               | <b>Interest Income</b>                              |                       |          |                   |                       |
| 303610   | Interest Income                                     | 0.00                  |          | 0.00              | 0.00                  |
| 303611   | INTEREST - MARIE WHITE                              | 0.00                  | RJE - 12 | (0.00)            | 0.00                  |
| 711001   | Investment income - unrestricted                    | (114.00)              | RJE - 12 | (0.00)            | (114.00)              |
| <b>Subtotal [15] Interest Income</b>                 |   | <u>(114.00)</u>       |          | <u>0.00</u>       | <u>(114.00)</u>       |
| <b>Subgroup : [18]</b>                               | <b>Other Revenue</b>                                |                       |          |                   |                       |
| 708002   | Other government grants                             | (106,000.00)          |          | (2.00)            | (106,002.00)          |
| 708003   | Other government grants                             | (142,520.00)          | RJE - 15 | (2.00)            | 0.00                  |
|  |   |                       | RJE - 15 | 142,518.00        |                       |
|  |   |                       | RJE - 15 | 2.00              |                       |
| 715001   | Other revenue                                       | (78,576.00)           |          | 148.00            | (78,428.00)           |
|  |   |                       | RJE - 12 | 148.00            |                       |
| 715002   | Other revenue                                       | (190,286.00)          |          | 0.00              | (190,286.00)          |
| 715003   | Other revenue - Donation                            | (2,195.00)            |          | 0.00              | (2,195.00)            |
| Marcum 39  | Membership  | 0.00                  |          | (13.00)           | (13.00)               |
|  |   |                       | RJE - 2  | (13.00)           |                       |
| Marcum 40  | Other Revenue - Legal Prior Year Reversal           | 0.00                  |          | (10,000.00)       | (10,000.00)           |
|  |   |                       | RJE - 13 | (10,000.00)       |                       |
| <b>Subtotal [18] Other Revenue</b>                   |   | <u>(519,577.00)</u>   |          | <u>132,653.00</u> | <u>(386,924.00)</u>   |
| <b>Total [30] Statement of Revenue</b>               |   | <u>(2,568,109.00)</u> |          | <u>132,653.00</u> | <u>(2,435,456.00)</u> |
| <b>Group : [31]</b>                                  | <b>Balance Sheet</b>                                |                       |          |                   |                       |
| <b>Subgroup : [31A]</b>                              | <b>Assets</b>                                       |                       |          |                   |                       |
| 111101   | Cash-unrestricted                                   | 100,689.00            |          | 0.00              | 100,689.00            |
| 111102   | Cash-unrestricted                                   | 31,169.00             |          | 0.00              | 31,169.00             |
| 111103   | Cash-unrestricted                                   | 7,800.00              |          | (72.00)           | 7,728.00              |
|  |   |                       | RJE - 12 | (72.00)           |                       |
| 111104   | Cash-unrestricted                                   | 5,474.00              |          | (66.00)           | 5,408.00              |
|  |   |                       | RJE - 12 | (66.00)           |                       |
| 111301   | Cash-other restricted                               | 45,007.00             |          | (7.00)            | 45,000.00             |
|  |   |                       | RJE - 12 | (7.00)            |                       |
| 124001   | Account receivable - other government               | 118,697.00            |          | 0.00              | 118,697.00            |
| 125050   | Account receivable - miscellaneous - Other          | 18,595.00             |          | 0.00              | 18,595.00             |
| 125052   | Account receivable - Other                          | 2,367.00              |          | 0.00              | 2,367.00              |
| 126101   | Allowance for doubtful accounts - tenants           | (1,203.00)            |          | 0.00              | (1,203.00)            |
| 130000   | Operating Reserve                                   | 19,179.00             |          | (3.00)            | 19,176.00             |
|  |   |                       | RJE - 12 | (3.00)            |                       |
| 142001   | Prepaid Insurance                                   | 19,534.00             |          | 0.00              | 19,534.00             |
| 144001   | Inter program - due from                            | 79,614.00             |          | 0.00              | 79,614.00             |
| 162001   | Buildings   | 252,342.00            |          | 0.00              | 252,342.00            |
| 163001   | Furniture, equipment and machinery - dwellings      | 311,633.00            |          | 0.00              | 311,633.00            |
| 164001   | Furniture, equipment and machinery - administration | 478,962.00            |          | 0.00              | 478,962.00            |
| 166001   | Accumulated depreciation                            | (902,704.00)          |          | 0.00              | (902,704.00)          |
| <b>Subtotal [31A] Assets</b>                         |   | <u>587,155.00</u>     |          | <u>(148.00)</u>   | <u>587,007.00</u>     |
| <b>Subgroup : [31L]</b>                              | <b>Liabilities</b>                                  |                       |          |                   |                       |
| 100101   | Operating Transfer                                  | (44,295.00)           |          | 0.00              | (44,295.00)           |
| 312001   | Accounts payable <= 90 days                         | (46,046.00)           |          | 0.00              | (46,046.00)           |
| 321001   | Accrued wage/payroll taxes payable                  | (35,127.00)           |          | 0.00              | (35,127.00)           |
| 322001   | Accrued compensated absences - current portion      | (32,097.00)           |          | 0.00              | (32,097.00)           |
| 333001   | Accounts payable - other government                 | (94,810.00)           |          | 0.00              | (94,810.00)           |
| 342001   | Deferred revenue - Other                            | (20,235.00)           |          | 0.00              | (20,235.00)           |
| 345001   | Other current liabilities                           | (31,169.00)           |          | 0.00              | (31,169.00)           |
| <b>Subtotal [31L] Liabilities</b>                    |   | <u>(303,779.00)</u>   |          | <u>0.00</u>       | <u>(303,779.00)</u>   |
| <b>Subgroup : [31E]</b>                              | <b>Equity</b>                                       |                       |          |                   |                       |
| 512101   | Unrestricted Net Assets                             | (154,054.00)          |          | 0.00              | (154,054.00)          |
| <b>Subtotal [31E] Equity</b>                         |   | <u>(154,054.00)</u>   |          | <u>0.00</u>       | <u>(154,054.00)</u>   |
| <b>Total [31] Balance Sheet</b>                      |   | <u>129,322.00</u>     |          | <u>(148.00)</u>   | <u>129,174.00</u>     |

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2019 Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

| Account   | Description                                      | W/P Ref              | Debit                    | Credit                   |
|---|--|----------------------|--------------------------|--------------------------|
| <b>Reclassifying Journal Entries JE # 1</b>   |  | <b>E.02</b>          |                          |                          |
| Reclass FICA, Pension, Dental, Disability & Uniforms Expense recorded as Health Insurance |  |                      |                          |                          |
| 513352  | EMPLOYEE BENEFITS-MERF                           |                      | 86,302.00                |                          |
| 513355  | Dental   |                      | 18,113.00                |                          |
| 513356  | LTD  |                      | 12,645.00                |                          |
| 564541  | FEDERAL SOCIAL SECURITY                          |                      | 71,620.00                |                          |
| Marcum 23   | Uniform/Other                                    |                      | 3,245.00                 |                          |
| Marcum 30   | Health Insurance                                 |                      | 205,943.00               |                          |
| 915001  | Employee benefit contributions - administrative  |                      |                          | 69,229.00                |
| 923001  | Employee benefit contributions - tenant services |                      |                          | 316,967.00               |
| 945001  | Employee benefit contribution - OM&O             |                      |                          | 11,672.00                |
| <b>Total</b>  |  |                      | <b><u>397,868.00</u></b> | <b><u>397,868.00</u></b> |
| <b>Reclassifying Journal Entries JE # 2</b>   |  | <b>E.01 - 919007</b> |                          |                          |
| To reclass expenses from Misc. Sundry account   |  |                      |                          |                          |
| 916003  | Office Expenses - Other Office Expense           |                      | 228.00                   |                          |
| Marcum 16   | Background Screening - Admissions                |                      | 72.00                    |                          |
| Marcum 23   | Uniform/Other                                    |                      | 258.00                   |                          |
| Marcum 24   | Background Checks                                |                      | 213.00                   |                          |
| Marcum 33   | Food - Employee Meetings                         |                      | 44.00                    |                          |
| 916004  | Office Expenses - Postage                        |                      |                          |                          |
| 919007  | Other - Miscellaneous Sundry                     |                      |                          | 802.00                   |
| Marcum 38   | Flowers  |                      |                          |                          |
| Marcum 39   | Membership                                       |                      |                          | 13.00                    |
| Marcum 5  | Recruitment                                      |                      |                          |                          |
| <b>Total</b>  |  |                      | <b><u>815.00</u></b>     | <b><u>815.00</u></b>     |
| <b>Reclassifying Journal Entries JE # 3</b>   |  | <b>E.01 - 942006</b> |                          |                          |
| Reclass Housekeeping Expense  |  |                      |                          |                          |
| 543631  | HOUSEKEEPING SUPPLIES                            |                      | 13,778.00                |                          |
| 545501  | LAUNDRY RENTALS                                  |                      | 7,443.00                 |                          |
| 942006  | OM&O Materials - Janitorial                      |                      |                          | 21,221.00                |
| <b>Total</b>  |  |                      | <b><u>21,221.00</u></b>  | <b><u>21,221.00</u></b>  |
| <b>Reclassifying Journal Entries JE # 4</b>   |  | <b>E.01 - 916001</b> |                          |                          |
| Reclass leased equipment to the appropriate line of the cost report                       |  |                      |                          |                          |
| 522614  | Equipment Lease Expense                          |                      | 1,118.00                 |                          |
| 916001  | Office Expenses - Equipment Maintenance & Repair |                      |                          | 1,118.00                 |
| <b>Total</b>  |  |                      | <b><u>1,118.00</u></b>   | <b><u>1,118.00</u></b>   |
| <b>Reclassifying Journal Entries JE # 5</b>   |  | <b>E.01 - 924002</b> |                          |                          |
| To reclass dietary expenses not associated with dietary P/S                               |  |                      |                          |                          |
| Marcum 29   | Licenses   |                      | 1.00                     |                          |
| 924002  | Tenant services - other (Food Services)          |                      |                          | 1.00                     |
| <b>Total</b>  |  |                      | <b><u>1.00</u></b>       | <b><u>1.00</u></b>       |
| <b>Reclassifying Journal Entries JE # 6</b>   |  | <b>I.02</b>          |                          |                          |
| Reclass Salary Expenses for page 10   |  |                      |                          |                          |

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2019 Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

| Account      | Description                         | W/P Ref | Debit             | Credit            |
|--------------|-------------------------------------|---------|-------------------|-------------------|
| 401112       | SALARIES- ADMINISTRATION STAFF      |         | 126,767.00        |                   |
| 401113       | SALARIES- ATTENDANTS                |         | 379,185.00        |                   |
| 401113.1     | SALARIES-RN DIRECT CARE             |         | 42,825.00         |                   |
| 401114       | SALARIES- BUILDING MAINT. STAFF     |         | 43,454.00         |                   |
| 401115       | SALARIES-HOUSE KEEPING STAFF        |         | 53,871.00         |                   |
| 911001       | Administrative salaries             |         | 77,797.00         |                   |
| Marcum 37    | Salaries - LPNs                     |         | 58,192.00         |                   |
| 401111       | SALARIES- KITCHEN STAFF             |         |                   |                   |
| 401116       | SALARIES- LAUNDRY STAFF             |         |                   |                   |
| 401117       | SALARIES-SOCIAL SERVICES STAFF      |         |                   |                   |
| 911001       | Administrative salaries             |         |                   | 139,014.00        |
| 921001       | Tenant services - salaries          |         |                   | 547,957.00        |
| 921002       | Tenant services - salaries Overtime |         |                   | 53,072.00         |
| 941001       | OM&O - Labor                        |         |                   | 41,009.00         |
| 941002       | OM&O Labor - Overtime               |         |                   | 1,039.00          |
| 962101       | Compensated absences                |         |                   |                   |
| <b>Total</b> |                                     |         | <b>782,091.00</b> | <b>782,091.00</b> |

**Reclassifying Journal Entries JE # 7**

**D.01 - Other Ins**

To reclass insurance properly on the cost report

|              |                     |  |                 |                 |
|--------------|---------------------|--|-----------------|-----------------|
| 550502       | D & O Insurance     |  | 4,086.00        |                 |
| 552992       | Car Insurance       |  | 3,413.00        |                 |
| 961401       | All other Insurance |  |                 | 7,499.00        |
| <b>Total</b> |                     |  | <b>7,499.00</b> | <b>7,499.00</b> |

**Reclassifying Journal Entries JE # 8**

**E.01 - 924001**

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

|              |                            |  |                  |                  |
|--------------|----------------------------|--|------------------|------------------|
| 525131       | DIETARY SUPPLIES           |  | 982.00           |                  |
| Marcum 10    | Resident Transportation    |  | 8,094.00         |                  |
| Marcum 11    | Cablevision (Residents)    |  | 3,957.00         |                  |
| Marcum 13    | Linen Rental               |  | 3,889.00         |                  |
| Marcum 19    | Resident Gifts             |  | 503.00           |                  |
| Marcum 32    | Holiday Party              |  | 28.00            |                  |
| Marcum 34    | Recreation Services        |  | 70,288.00        |                  |
| Marcum 8     | Medical Supplies           |  | 2,699.00         |                  |
| 921001       | Tenant services - salaries |  |                  |                  |
| 924001       | Tenant services - other    |  |                  | 90,440.00        |
| Marcum 12    | Over the Counter Drugs     |  |                  |                  |
| <b>Total</b> |                            |  | <b>90,440.00</b> | <b>90,440.00</b> |

**Reclassifying Journal Entries JE # 9**

**E.01 - 916009**

To reclass Cell Phone Expense from the Telephone Line

|              |                             |  |               |               |
|--------------|-----------------------------|--|---------------|---------------|
| 512742       | TELEPHONE - CELLULAR        |  | 547.00        |               |
| 916009       | Office Expenses - Telephone |  |               | 547.00        |
| <b>Total</b> |                             |  | <b>547.00</b> | <b>547.00</b> |

**Reclassifying Journal Entries JE # 10**

**D.01 - Page 13**

To reclass subscriptions from the Dues account

|        |                                |  |          |          |
|--------|--------------------------------|--|----------|----------|
| 452937 | Subscriptions                  |  | 2,122.00 |          |
| 919006 | Other - Membership Dues & Fees |  |          | 2,122.00 |

Client: **Scofield Manor**  
 Engagement: **Medicaid - Scofield Manor 2019 Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-OTHER**  
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

| Account   | Description                               | W/P Ref                       | Debit                    | Credit                   |
|---|---|-------------------------------|--------------------------|--------------------------|
| <b>Total</b>  |   |                               | <u><u>2,122.00</u></u>   | <u><u>2,122.00</u></u>   |
| <b>Reclassifying Journal Entries JE # 11</b>                  |   | <b>D.01 - Page 13</b>         |                          |                          |
| To reclass help wanted to the correct line on the cost report |   |                               |                          |                          |
| 914001  | Advertising and Marketing                 |                               |                          |                          |
| Marcum 5  | Recruitment                               |                               |                          |                          |
| <b>Total</b>  |   |                               | <u><u>0.00</u></u>       | <u><u>0.00</u></u>       |
| <b>Reclassifying Journal Entries JE # 12</b>                  |   | <b>D.01 - Interest Income</b> |                          |                          |
| To reclass interest income                                    |   |                               |                          |                          |
| 715001  | Other revenue                             |                               | 148.00                   |                          |
| 111103  | Cash-unrestricted                         |                               |                          | 72.00                    |
| 111104  | Cash-unrestricted                         |                               |                          | 66.00                    |
| 111301  | Cash-other restricted                     |                               |                          | 7.00                     |
| 130000  | Operating Reserve                         |                               |                          | 3.00                     |
| 303610  | Interest Income                           |                               |                          |                          |
| 303611  | INTEREST - MARIE WHITE                    |                               |                          |                          |
| <b>Total</b>  |   |                               | <u><u>148.00</u></u>     | <u><u>148.00</u></u>     |
| <b>Reclassifying Journal Entries JE # 13</b>                  |   | <b>D.01</b>                   |                          |                          |
| To record revenue on reversal of prior year legal fees        |   |                               |                          |                          |
| 917001  | Legal Expense                             |                               | 10,000.00                |                          |
| Marcum 40   | Other Revenue - Legal Prior Year Reversal |                               |                          | 10,000.00                |
| <b>Total</b>  |   |                               | <u><u>10,000.00</u></u>  | <u><u>10,000.00</u></u>  |
| <b>Reclassifying Journal Entries JE # 14</b>                  |   | <b>D.01</b>                   |                          |                          |
| To reclass leased equipment                                   |   |                               |                          |                          |
| 522614  | Equipment Lease Expense                   |                               | 2,059.00                 |                          |
| 916009  | Office Expenses - Telephone               |                               |                          | 2,059.00                 |
| <b>Total</b>  |   |                               | <u><u>2,059.00</u></u>   | <u><u>2,059.00</u></u>   |
| <b>Reclassifying Journal Entries JE # 15</b>                  |   | <b>E.01</b>                   |                          |                          |
| To reclass donated use of facility                            |   |                               |                          |                          |
| 708003  | Other government grants                   |                               | 2.00                     |                          |
| 708003  | Other government grants                   |                               | 142,518.00               |                          |
| 708002  | Other government grants                   |                               |                          | 2.00                     |
| 962001  | Other general expenses                    |                               |                          | 142,518.00               |
| <b>Total</b>  |   |                               | <u><u>142,520.00</u></u> | <u><u>142,520.00</u></u> |



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: B.03  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 1/20/2020  
 Run Date: 1/20/2020

Provider Name: Stamford Elderly Housing Corp. d/b/a Scofield Manor  
 Provider Number: 1822-RCH  
 Period Ended: 9/30/19

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:**