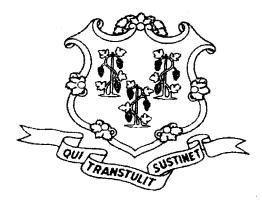
State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed)			·····
Stamford Elderly Housing Corp. d/b/a Scof	field Ma	nor	
Address (No. & Street, City, State, Zip Cod	ile)		
614 Scofield Road, Stamford, CT 06903			
Type of Facility		· · · · · · · · ·	
 Chronic and Convalescent Nursing Home only (CCNH) 		Rest Home with Nursing Supervision only (RHNS)	☑ Residential Care Home
Report for Year Beginning 10/1/2015		Report for Year Ending 9/30/2016	· · · · · · · · · · · · · · · · · · ·

License Numbers:	CCNH	RHNS	Residential Care Hom 1822-RCH	e Medicare Provider
Medicaid Provider Numbers:	CC	NH	RHNS	ICF-IID

For Department Use Only

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

Table of Contents

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-1 Rev.9/2002

	Ge	neral Info	ormation			
Name of Facility (as licensed)		License No.	-	for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a	Scofield Manor	1822-RCH	9/30/20	16	1	37
MISREPRESENTATION COST REPORT MAY BI FEDERAL LAW.	OR FALSIFICA	TION OF A				
I HEREBY CERTIFY tha Cost Report and supportin [facility name], for the cos that to the best of my know books and records of the p	g schedules prepa t report period be vledge and belief,	ared for Stam ginning Octo it is a true, c	ford Elderly Housing Co ber 1, 2015 and ending S prrect, and complete state	rp. d/b/a Scofield September 30, 20	d Manor)16, and	
I hereby certify that I have di of Resident Statistics, Statem this Facility in accordance w specified above. {a}	ents of Reported E	Expenditures, S	tatements of Revenues and	the related Balan	ce Sheet of	
I have read this Report and knowledge under the penal this Report as a basis for s incurred to provide residen been retained as required b	ty of perjury. I a ecuring reimburs t care in this Fac	lso certify tha ement for Titl ility. All sup	t all salary and non-salar e XIX and/or other State porting records for the ex-	ry expenses prese assisted residen apenses recorded	ented in its were have	
{a} Subject to Desk Audit	Review					
Signed (Administrator)	· · · · · · · · · · · · · · · · · · ·	Date	Signed (Owner)		Date	
Printed Name (Administrator) Lavern Jarrett			Printed Name (Owner))	. ,	
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Ex	pires
Address of Notary Public		1	.1.	L		<u> </u>
<u> </u>	· • · · · · · · · · · · · · · · · · · ·		<u> </u>		<u></u>	

(Notary Seal)

State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	tm	ent		Page	of
				1A	37
Name of Facility		Period Cov	ered:	From	To
Stamford Elderly Housing Corp. d/b/a Scofield Manor				10/1/2015	9/30/2016
Address of Facility 614 Scofield Road, Stamford, CT 06903					
Report Prepared By		Phone Nun		Date	
Marcum LLP		203-781-9	500	12/22/2016	j
					Residential Care
Item		Total	CCNH	RHNS	Home
1. Dietary wages paid	\$		· · ·		
2. Laundry wages paid	\$				
3. Housekeeping wages paid	\$				
4. Nursing wages paid	\$				
5. All other wages paid	\$				
6. Total Wages Paid	\$			<u>.</u>	
7. Total salaries paid	\$				
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

State of Connecticut Annual Report of Long-Term Care Facility CSP-2 Rev. 10/2005

.....

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facil 203-329-2388	ity Report for Year Ended 9/30/2016	-	of 27
			2	37
Name of Facility (as shown on license) Stamford Elderly Housing Corp. d/b/a Scofield Manor		& Street, City, State, Zip) Road, Stamford, CT 06903		
CCNH		Residential Care Home		Provider No.
License Numbers:		822-RCH		
Type of Facility (Check appropriate box(es))	J		I ,	· · · · · ·
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home with Network Network Supervision only (I		ial Care Hon	ne
Type of Ownership (Check appropriate box)				
O Proprietorship O LLC O Partnership	O Profit Corp.	• Non-Profit Corp. O	Government	O Trust
If this facility opened or closed during report year provide		Date Opened Date Clo	osed	
Has there been any change in ownership or operation during this report year?	O Yes	• No If "Yes,"	explain fully	/.
Administrator				
Name of Administrator		Nursing Home		
Lavern Jarrett		Administrator's		
Other Operators/Owners who are assistant administrators	(full or part time) of	License No.:		
Name	(iun or part time) of	License No.:		
N/A				

State of Connecticut Annual Report of Long-Term Care Facility CSP-3 Rev. 10/2005

General Information and Questionnaire Partners/Members

Name of Facility Stamford Elderly Housing Corr		License No. 1822-RCH	Report for Y 9/30/2016	ear Ended	Pageof337	
Legal Name of Part	nership/LLC	Business A	Address	State(s) and/or Town(s) in Which Registered		
N/A						
Name of Partners/Members	Business Ac	ldress	- -	Γitle	% Owned	
N/A						
			· · · · · · · · · · · · · · · · · · ·			
	· · · · · · · · · · · · · · · · · · ·					

State of Connecticut Annual Report of Long-Term Care Facility CSP-3A Rev. 10/2005

General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year En	ded	Page of
Stamford Elderly Housing Corp. d/b/a Scofiel	1822-RCH	9/30/2016		3A 37
If this facility is owned or operated as a corpo	ration, provide the	following informatic	n:	
Legal Name of Corporation	Busines	s Address	State(s) in Whi	ch Incorporated
·				
Name of Directors, Officers	Busines	s Address	Title	No. Shares Held by Each
See Attached				
		<u>.</u>		
Names of Stockholders Owning at Least 10%				
of Shares				

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

President:

Home Address Courtney A. Nelthropp 47 Shagbark Road Stamford, CT 06903 Home Phone: 203/322-4233 Work Phone: 203/325-1180

Kristella Garcia

30 Brightside Drive

Stamford, CT 06902

Office Address Sir Speedy Printing 15 Bank Street Stamford, CT 06901

Willow Monument Works 2766 North Ayenue Bridgeport, CT 06604

Jack Penfield 109 East Cross Street Stamford, CT 06907 Home Phone: 203/329-0222

Home Phone: 203/966-5804 Work Phone: 203/335-0237

Sheila Williams-Brown 64 Fairgate Drive Stamford, CT 06902 Home Phone: 203/406-0025

Director:

William J. McCullough 202 June Road Stamford, CT 06903 Home Phone: 203-536-7909 Work Phone: 203-967-8144

Secretary/Treasurer: Vincent J. Tufo

40 Pipers Hill Road Wilton, CT 06897 Home Phone: 203/834-9833 Work Phone: 203/977-1400, X3305

N/A

N/A

1100 Summer Street Stamford, CT 06905

Charter Oak Communities 22 Clinton Ave. Stamford, CT 06901

Vice President:

Director:

Director:

State of Connecticut Annual Report of Long-Term Care Facility CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page of
Stamford Elderly Housing Corp. d/b/a Scofield M	1822-RCH	9/30/2016	3B 37
If this facility is owned or operated as an individua		provide the following information	tion:
Own	ner(s) of Facility		
· · · ·· ·			
N/A			
· · · · · · · · · · · · · · · · · · ·			
	·		
	· · · · · · · · · · · · · · · · · · ·		
		• • • • • • • • • • • • • • • • • • • •	,
		······································	
	,		

Annual Report of Long-Term Care Facility CSP-4 Rev. 10/2005 State of Connecticut

General Information and Questionnaire Related Parties*

Name of Facility Stamford Elderly Housi	Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor	License N 1822	se No. 1822-RCH	Report for Year Ended 9/30/2016		Page 4	of 37
Are any individuals recommendation and marriage, ability to cont	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	cility rela	lguo.	o Yes © No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	le Name/Ado nation on Pa	lress and ge 11 of the report.
Are any individuals or c including the rental of p related through family a association to any of the	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?	or servic this far control, of this fa	es, cility, or business cility?	Yes O No	If "Yes," provide the following information:	le following	information:
		Alse	Also Provides		Indicate Where		
Name of Related		Non-R	U0000S/Services to Non-Related Parties	Description of Goods/Services	Costs are included in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No %**	Provided	Page # / Line #	Reported	Related Party
Stamford Housing Authority	Stamford, CT	0	0	Operations of Facility	Pg. 16 / Line m12	103,054	103,054
Wormser	Stamford, CT	0	0	Meals	Various	143,180	143,180
Rentention Group (HARRG) Stamford, CT) Stamford, CT	0	0	Health Insurance	Pg. 15 / Line 1a5	296,687	296,687
Municipal Employee Retirement Fund	Stamford, CT	0	o	Pension	Pg. 15 / Line 1a7	101,974	101,974
Stamford Housing Authority Stamford, CT	Stamford, CT	0	o	Property, Liability Auto Insurance	Pg. 27 / Line 14d	26,329	26,329
Stamford Housing Authority Stamford, CT	Stamford, CT	0	0	Workers Compensation	Pg. 15 / Line 1a1	61,361	61,361
Stamford Housing Authority Stamford, CT	Stamford, CT	0	•	All Employee Payroll	Pg. 10 / Line A13	965,878	965,878
City of Stamford	Stamford, CT	0	o	Leasehold Improvements	Pg. 22 / Line 8c	36,901	36,901
City of Stamford	Stamford, CT	0	0	Real Estate			
* Use additional sheets if necessary	ts if nècessarv						

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-5 Rev. 9/2002

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility	License No.		Report for Year Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield	1822-RCF	ł	9/30/2016	5	37
If the facility is licensed as CDH and/or RCH or	· provides AII	OS or TBI	services with special Medicaid	rates, co	sts
must be allocated to CCNH and RHNS as follow	ws:				
Item			Method of Allocation		
Dietary	N	Number of	meals served to residents		
Laundry			pounds processed		
Housekeeping			square feet serviced		
			hours of routine care provided	•	
Nursing			lassification, i.e., Director (or C	-	
· ·		•	Nurses, Licensed Practical Nur	ses, Aide	es and
		Attendants			
Direct Resident Care Consultants	1		hours of resident care provided	by EAC	H
		<u> </u>	See listing page 13)		·
Maintenance and operation of plant		Square feet			
Property costs (depreciation)		Square feet			
Employee health and welfare		Gross salar			
Management services		Appropriate cost center involved Total of Direct and Allocated Costs			
All other General Administrative expenses					
The preparer of this report must answer the follo	wing question				
1. In the preparation of this Report, were all • Yes O No If "No," explain fully why such allocation was					
costs allocated as required? not made.					
N/A - One level of care					
		1			
2. Explain the allocation of related company exp	benses and att	ach copy o	appropriate supporting data.		
N/A - One level of care					
		4 1'	1		
3. Did the Facility appropriately allocate and set			÷	e cost cei	nters?
(e.g., Assisted Living, Home Health, Outpatie	ent Services, A	-			
	• Yes		If "No," explain fully why such not made.	1 allocati	on was
-					
			· · · · · · · · · · · · · · · · · · ·		· · · · ·
	· · · · · · · · · · · · · · · · · · ·				

Annual Report of Long-Term Care Facility State of Connecticut CSP-6 Rev. 9/2002

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 he included in these am

should not be included in these amounts.							
Name of Facility			License No.	Report for Year Ended	ear Ended		Page of
Stamford Elderly Housing Corp. d/b/a Scofield Manor	eld Mano	r	1822-RCH	9/30/2016			
	Related * to	d * to					
	Owners,	ers,					
	Operators,	itors,				Annual	
	Officers	cers		Date of	Term of	Amount	Amount
Name and Address of Lessor	Yes	No	Description of Items Leased	Lease**	Lease	of Lease	Claimed
CIT Technology, 20 Commerce Drive, Cromwell, CT 06416	0	٥	Printer/Copier (See attached)	06/27/16	60 Months	1,586	1,586
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					
	0	0					-
	0	0					
	0	0					
	0	0					
Is a Mileage Log Book Maintained for All Leased Vehicles $?$	ased Vel	nicles?	O Yes	0	O No	Total ***	1,586

* 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.

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

Article 1. Agreement

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

Article 2. Scope of Services

2. Scope of Work

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

Article 3. Term of Agreement

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

Article 4. Contract Amount

The lump sum Contract Amount, based on an annual cost of the extended monthly pricing, for work performed/equipment provided as identified in Article 2 shall be an annual cost of \$20,990.00 for the lease of the equipment, \$104,951.00 for the 5 year period; and \$12,850.00 annually for the maintenance cost or \$64,251.00 for the 5 year period, for a total 60 month cost of $\frac{169,202.00}{1.00}$.

Article 5. Contract Documents

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

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

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

Article 6. Compliance with Applicable Laws

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

Article 7. Notices

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

Article 8. Invalidity of Particular Provisions

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

Article 9. Captions

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

Article 10. Acts of Insolvency

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

Article 11. Applicable Law; Legal Proceedings

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

Article 12. Accumulation of Remedies

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

Article 13. Waiver

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

Article 14. Severability

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

Article 15. Independent Contractor

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

Article 16. Insurance

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

General Liability \$1,000,000

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

Article 17. Entire Contract Interpretation

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

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

(Firm Name)
By: ______
Title: ______

Date:

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

By: Title: Its Executive Director & CEQ.

Date: D

Schedule A2 Service contract equipment prices

Charter Oak Communities

Model	Average Volume	Average Color Volume	Mono CPC	Color CPC
MP 3054	7,185		0.0081	
MP 301	249		0.0107	
MP 301	500		0.0107	
MP 6503	22,250		0.0054	
MP 6503	18,220		0.0054	
MP c3504	1,514	1,850	0.008	0.058
MP c6502	7,549	3,879	0.006	0.043
MP 3054	6,562		0.0081	
MP 301	1,151		0.0107	
MP 301	1,617		0.0107	
MP 2554	2,752		0.0089	
MP 4054	2,855		0.0089	
MP 301	1,284	•	0.0107	
MP 3054 035	04 1,303		0.008	0.048
MP 301	500		0.0107	
MP 301	500		0.0107	
			•	

Signature Vincent J. Tufo Print Ø 2016 Date



NON APPROPRIATION RIDER

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

Notwithstanding anything contained in the Lease to the contrary,

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

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

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

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

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

CIT Bank, N.A. (Lessor)

By_

(Date)

Name/Title

Housing Authority of etty of Stamford (Lessee) By (Date) Name/Title Vincent J, th FD Executive Director 9-CEO 6/27/2016

State of Connecticut Annual Report of Long-Term Care Facility CSP-7 Rev. 6/95

General Information and Questionnaire Accounting Basis

		Dec
Name of Facility License No.	Report for Year Ended	Page of
Stamford Elderly Housing Corp. d/ 1822-RCH		7 37
The records of this facility for the period covered by t	his report were maintained on the following basis:	
Accrual O Cash O Modified Cash		· ·
Is the accounting basis for this		
period the same as for the • Yes	If "No," explain.	
previous period? O No		
Independent Accounting Firm		
Name of Accounting Firm	Address (No. & Street, City, State, Zip Co	
1 Marcum LLP	555 Long Wharf Drive, New Haven, 0	. 1 06511
2		
3 4		
Services Provided by This Firm (<i>describe fully</i>)		
Services Flovided by This Film (describe july)	· · · · · · · · · · · · · · · · · · ·	
1 Annual audit, Tax preparation, Medicaid cost report prepara	tion	\$ 27,650
2		\$
3	· · · · · · · · · · · · · · · · · · ·	\$
4		\$
		Charge for Services Provided
		\$ 27,650
Are These Charges Reflected in the Expenditure Portion of This R	eport? If Yes, Specify Expense Classification and Line No.	
• Yes O No Page 15, Line 1d		
Legal Services Information		
Name of Legal Firm or Independent Attorney		Telephone Number
1 McElroy, Deutch, Mulvaney & Carpenter LLP		973-993-8100
2		
3		
4		
5	·	
Address (No. & Street, City, State, Zip Code)	100	
1 State Street, 14th Floor, Hartford, CT 06103-3	102	
2		
3		
4 5		
Services Provided by This Firm (<i>describe fully</i>)		
1 Union negotiations and employment matters	· · · · · · · · · · · · · · · · · · ·	\$ 8,726
2	· · · · · · · · · · · · · · · · · · ·	\$
3		\$
4		\$
5		\$
د. 		Charge for Services Provided
		-
Are These Charges Reflected in the Expenditure Portion of This R	anart? If Van Spacify Europea Classification and Line Na	\$ 8,726
Page 15, Line 1e	report: If it is, specify Expense Classification and Ellie No.	
● Yes O No Tage 15, Ente te		i i i i i i i i i i i i i i i i i i i

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

Schedule of Resident Statistics

Nome of Eacility			I icanca No				Danant fo	Danow for Voor Endod			Dage	J.
Stamford Elderly Housing Com. d/h/a Scofield Manor	,		187	1822-RCH			0/30/2016		5		1 age	37
JIAIIIUIU LIUUIY IIUUJIIK VUIP. W VA JUUIUU IYIAIN			701								0	10
						Period 10/1 Thru 6/30	1 Thru 6/	30		Period 7/1 Thru 9/30	Thru 9/3	0
	-	Total	Total	Total		-		-				•
	Levels	Level	KHNS Level	Kesidential Care Home	Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	50			50	50			50	50			50
B. On last day of THIS report period	50			50	50			50	50			50
2. Number of Residents												
A. As of midnight of PREVIOUS report period	42			42	42			42	46			46
B. As of midnight of THIS report period	47			47	46			46	47			47
3. Total Number of Days Care Provided During Period												
A. Medicare												
B. Medicaid (Conn.)												
C. Medicaid (other states)												
D. Private Pay	365			365	274			274	16			, 91
E. State SSI for RCH	16,048			16,048	11,823			11,823	4,225			4,225
F. Other (Specify)												•
G. Total Care Days During Period (3A thru F)	16,413	:		16,413	12,097			12,097	4,316			4,316
4. Total Number of Days Not Included in Figures in 3G												
for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	498			498	181			181	317			317
B. Other Bed Reserve Days	14			14					14			14
5. Total Resident Days (3G + 4A + 4B)	16,925			16,925	12,278			12,278	4,647			4,647

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

			Sch	edu	ile of	Res	sideı	nt S	tatis	stics (Cont'd	I)		
Name of Faci	lity			Licer	nse No.				Repor	t for Year	Ended		Page	of
Stamford Eld	erly Hou	using Co	orp. d/b/a Scofie	182	2-RCH				_	9/30/201	6		9	37
		-	in the certified l llowing informat		pacity du	ring t	he repo	ort yea	r?	0	Yes	٥	No	
	T		f Change		· Cl	nange	in Bed	s		Ca	pacity Aft	er Change		
			Residential							1				
Date of	CCNH	RHNS	Care Home		Lost		(Gaine	t					
Change			(2)	(1)			(1)		(2)	CCNH	RHNS	Residential Care Home	Descar f	on Changa
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CUNH	KHN5	Care Home	Reason I	or Change
													· · ·	
							-	:						
	•	•	in certified bed o 90 days followin	-	• •	the re	eport ye	ear (as	report	ed in item	1 4 above)	provide the nur	nber of	
			Change in Re	esider	nt Days					СС	NH	RHNS	Residential	Care Home
1 st chan						<u> </u>								
2nd char 3rd chan														
4th chan			· · · · · · · · · · · · · · · · · · ·											
		lents and	d Rates on Septe	mber	30 of Co	st Yea	ar					· · · · · · · · · · · · · · · · · · ·		
			Medicare		Medi	caid				Se	lf-Pay		Other Stat	te Assisted
e.	τ.				0.11	DI	D 10				D IO	Residential	D G U	
No. of R	Item		CCNH	C	CNH	RF	INS	C	CNH		INS	Care Home	R.C.H. 46	ICF-MR
Per Dien		·								1				建产生有限型
a. One b												128.00	123.12	
b. Two l	oed rms.	·										125.00	123.12	
c. Three		e												
bed r	ms.										· · ·	· · ·		
			al Therapy Treat	nents						TO	TAL	CCNH	RHNS	Residential Care Home
		re - Part	t B lusive of Part B)											
В.		•	e Treatments											
			Treatments											
	Other													
			Therapy Treat							Real Property and the				
		Speech are - Part	Therapy Treatm	ents								NAVIDNAL SVI		
			lusive of Part B)											
			e Treatments											
		torative	Treatments											
	Other Total S	In each 7	herapy Treatma											· · ·
			tional Therapy		nents		-					「学校を見ている」で	240 Dec 40	求任你的必要
		re - Part		i cutii	iento .					and set of sources	CON ALTO ON CONTROL		Tantalah an bera	utation in ja billion
	Medica	id (Excl	usive of Part B)											
			e Treatments											
	2. Rest Other	torative	Treatments									· · · · · · · · · · · · · · · · · · ·		
		Dccupati	ional Therapy T	`reatn	nents									

State of Connecticut Annual Report of Long-Term Care Facility CSP-10 Rev. 9/2002

Report of Expenditures - Salaries & Wages

Report of Ex	· · · · · ·	- Salari				
Name of Facility	License No.		Report for Yea	ar Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor	1822-RCH		9/30/2016		10	37
Are time records maintained by all individuals receiving co	mpensation?	۲	Yes	0	No	
	X		Total Cost a	and Hours		
		1				[
					Residential	
Item	CCNH	Hours	RHNS	Hours	Care Home	Hours
A. Salaries and Wages*		i i i i i i i i i i i i i i i i i i i		induis induis		1 TOURS
1. Operators/Owners (Complete also Sec. I	拉保卡支 运				100 St (1) 17	物情况
of Schedule A1)						
2. Administrator(s) (Complete also Sec. III		NS RADE				
of Schedule A1)					72,572	2,08
3. Assistant Administrator (Complete also Sec. IV	化的化物力学				1111112333	
of Schedule A1)						
4. Other Administrative Salaries (telephone				2	ARAGE	
operator, clerks, receptionists, etc.)					115,515	4,10
5. Dietary Service	the post of the second		· · · · · · · · · · · · · · · · · · ·			
a. Head Dietitian		ļ	 	 	I	
b. Food Service Supervisor			 	<u> </u>	0.00 700	
c. Dietary Workers 6. Housekeeping Service			N		252,733	11,74
a. Head Housekeeper						
b. Other Housekeeping Workers			 		40,962	3,58
7. Repairs & Maintenance Services	The second second		2. 推荐 19. 金融			*. (1)
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers		1			41,610	2,08
8. Laundry Service	<u>(1991年5月</u> 71	5		的形象计	小为相关。	
a. Supervisor						
b. Other Laundry Workers					27,753	2,07
9. Barber and Beautician Services 10. Protective Services			 			
10. Protective Services 11. Accounting Services				1. T	and the second states of the	
a. Head Accountant						
b. Other Accountants						· · · ·
12. Professional Care of Residents	建安全 素 的复数					
a. Directors and Assistant Director of Nurses		a de la companya de La companya de la comp				
b. RN	A CARLES		Red Russe			STONE.
1. Direct Care					38,865	1,17
2. Administrative**						
c. LPN	146、北京都					
1. Direct Care						
2. Administrative**					246 692	10.02
d. Aides and Attendants c. Physical Therapists					346,583	18,23
f. Speech Therapists					· · ·	
g. Occupational Therapists		t		-		
h. Recreation Workers					29,285	90
i. Physicians	制制的制度的					14 (C. 17 (C
1. Medical Director						
2. Utilization Review						
3. Resident Care***			onia della tica mana di lincoma no ano a	X THE WEIPERS AND DRAW TO COMPLEX		n an
4. Other (Specify)						
j. Dentists						
k. Pharmacists		 		<u> </u>		
1. Podiatrists	+	<u> </u>		+	+ · · · - · · · · ·	
m. Social Workers/Case Management	1	<u> </u>		1	<u> </u>	
n. Marketing	1					
o. Other (Specify)	计算法 化化	12.3 .3			WIE THE	5775. St
See Attached Schedule						
A-13. Total Salary Expenditures					965,878	45,97

* 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.

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

Schedule of Other Salaries and Wages (Page 10)

	CC	CNH	Rŀ	INS	Residential	Care Home
Position	\$	Hours	\$	Hours	\$	Hours
					•	
	a an					
					74 <u></u> 244	
						The second
					in the contract of the second seco	
						line in the second s
				والمتحمدة فبمراجع والمتحد والمح	2) A la stalica i colari la da albara	a tinka a sa sa sa
						사람이 있는 것이다. 1998년 1999년 199
	with -					
					· 영영 관계에 가지 않는 영영에 있다.	All send the service
						<u>i i san s</u>
			n Agentia da anti da anti Secondario da anti- Nationalista da anti-			
						<u></u>
Fotal	<u>\$</u> -		S -		S -	

Schedule of Other Fees (Page 13)

	CC	NH	RH	INS	Residentia	Care Home
Service	\$	Hours	\$	Hours	\$	Hours
					-	
						(
		f and see a sheet of a first second second	terio de la companya	. Czełka		
				이번 (이 : : : : : : : : : : : : : : : : : :	an a	
	Constant and a strength					
			and and a state of the state of			
			1.2			
		the second second				
Total	S -		s -		s -	

Attachment Page 10/13

State of Connecticut Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005 Schedule A1 - Salary Information for Operators/Owners; Administrators,

Compensation Received of 37 Worked Hours Total Page Ξ Name and Address of All Other Employment** Assistant Administrators and Other Related Parties* Line Where Claimed on Report for Year Ended Page 10 Hours Worked 9/30/2016 Total Full Description of Services Rendered (describe fully) Fiinge Benefits and/or Other 1822-RCH Payments License No. Care Home Residential Salary Paid Stamford Elderly Housing Corp. d/b/a Scoffeld Manor RHNS CCNH Section I - Operators/Owners **Assistant Administrators who** parties of Operators/Owners may be the Administrator or facility (EXCEPT those who are identified on Page 12). Section II - Other related employed in and paid by Name Name of Facility

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required. ** Include all employment worked during the cost year.

State of Connecticut Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005 Schedule A1 - Salary Information for Operators/Owners; Administrators, istant Administrat

		7	Assistant	Administra	Assistant Administrators and Other Related Parties*	Related	Parties*			
Name of Facility (as licensed)				License No.		Report for Year Ended	ar Ended		Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor	/b/a Scofield	d Manor		1822-RCH		9/30/2016			12	37
		Salary Paid	p							
Name	CCNH	RHNS	Residential Care Home	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
Section III - Administrators***)			
Lavern Jarrett			72,572	72,572 Non Discrim	Administrator	2,080 A2	42			
Section IV - Assistant Administrators										· · · ·
· · · · ·										
*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.	be consider	red unless f	ull informatio	n is provided. Use	additional sheets if req	uired.				

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

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

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-13 Rev. 9/2002

B. Report of Expenditures - Professional Fees

B. Report of Ex Name of Facility	License No.		Report for		Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Man	1822-	RCH	9/30/2016		13	37
的。在1991年1月1日,日本省 区区的新洲和 北京市内			Total Cost	and Hours	.	
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
B. Direct care consultants paid on a fee			* 1528			
for service basis in lieu of salary	179 - L					
(For all such services complete Schedule B1)				y designed and		
1. Dietitian						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy		10 Z 1			· · · · · · · · · · · · · · · · · · ·	
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians	3 3 6 3 F			e arozani	计正规 的论:	2.5.2
a. Medical Director (entire facility)						and the second secon
b. Utilization Review	计学校科学		1.1221		1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	
(Title 18 and 19 only) monthly meeting						
c. Resident Care**		· ×			1	
d. Administrative Services facility	新教学科教科					
1 Infection Control Committee						
(Quarterly meetings)						
2. Pharmaceutical Committee						
(Quarterly meetings) 3. Staff Development Committee						
(Once annually)						
e. Other (Specify)		4994223				
9. Speech Therapist	使之主动的					
a. Resident Care						
b. Other						
10. Occupational Therapist			不多罪论的 。		法法律定时 的	
a. Resident Care		ionidus in a side in a s				CONTRACTOR OF
b. Other						
11. Nurses and aides and attendants	1.44.5.42.6		\$13.83 S.3			
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care		na kalendar dan seriek kana dalah s				prese (PREVIDE)
2. Administrative***						
c. Aides				+		
d. Other				+		<u>``</u>
12. Other (Specify)		1 3. 3.4				den et status
See Attached Schedule						
2-13 Total Fees Paid in Lieu of Salaries						

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

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

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

State of Connecticut Annual Report of Long-Term Care Facility CSP-14 Rev. 6/95

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

Name of Facility Stamford Elderly Housing Corp. d/b/a Sco	ofield Manor	License No. 1822-RCH	· · ·	Report for Ye 9/30/2016	ar Ended	Page 14	of 37
Name & Address of Individual		anation of Service	Operato	* to Owners, rs, Officers	Expla	nation of Re	ationship
	+		Yes	No			
			0	0			
			0	0			
			0	0			
			0	0			
			0	0			
······································			0	0			
			0	0			
			0	0			
			0	0			
······································			0	0			
· · · · · · · · · · · · · · · · · · ·			0	0			<u></u>
			0	0			
			0	0			
			0	0			
			0	0			
			0	0			
·		······································	0	0			
			0	0			
			0	0			
			0	0			
···· ···			0	0			
· ·			0	0		· · · ·	

* 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 Y	ear Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield M 1822-RCH	9/30/2016		15	37
				[
				Residential
Item	Total	CCNH	RHNS	Care Home
1. Administrative and General				地位 2 英
a. Employee Health & Welfare Benefits			大臣 对于增长	
1. Workmen's Compensation	\$ 61,361			61,361
2. Disability Insurance	\$ 2,175			2,175
3. Unemployment Insurance	\$			
4. Social Security (F.I.C.A.)	\$ 84,561			84,561
5. Health Insurance	\$ 296,687			296,687
6. Life Insurance (employees only)			松告报: [14]	
(not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory)	\$ 101,974			101,974
(not-owners and not-operators)		精神的 空气	出版的企业组织	
8. Uniform Allowance	\$			
9. Other (Specify)	\$ 33,044			33,044
See Attached Schedule				
b. Personal Retirement Plans, Pensions, and	\$			
Profit Sharing Plans for Owners and	2419649			
Operators (Discriminatory)*	· 我到475年			
c. Bad Debts*	\$ (5,000)			(5,000)
d. Accounting and Auditing	\$ 27,650			27,650
e. Legal (Services should be fully described on Page 7)	\$ 8,726			8,726
f. Insurance on Lives of Owners and	\$			
Operators (Specify)*	教室理论会议			沙古德 州
g. Office Supplies	\$ 3,866			3,866
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 7,670			7,670
2. Cellular Phones	\$ 940			940
i. Appraisal (Specify purpose and	\$			
attach copy)*				
		ALC PROCESS		
j. Corporation Business Taxes (franchise tax)	\$			
k. Other Taxes (Not related to property - See Page 22)			第 十八日本	
1. Income*	\$			
2. Other (<i>Specify</i>)	\$			
See Attached Schedule				
3. Resident Day User Fee	\$			200100
Subtotal	\$ 623,654			623,654

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

(Carry Subtotals forward to next page)

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

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

Attachment Page 15

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
	· · · ·		· · · ·
			Alter Average
Total	\$	\$	\$

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

Name of Facility License No.		Report for Y	ear Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor 1822-RCH		9/30/2016		16	37
					Residential
Item		Total	CCNH	RHNS	Care Home
Subtotals Brought Forwa	rd:	623,654			623,654
I. Travel and Entertainment		(1) 建金属			
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$	59			59
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	242			242
5. Education Expenses Related to Seminars and Conventions	\$	2,013			2,013
6. Automobile Expense (not purchase or depreciation)	\$	3,365			3,365
7. Other (<i>Specify</i>)	\$				
See Attached Schedule		ALC: MARKED			
m. Other Administrative and General Expenses					了。这次出来时
1. Advertising Help Wanted (all such expenses)	\$	747			747
2. Advertising Telephone Directory (all such expenses)***	\$				
3. Advertising Other (Specify)***	\$	810			810
See Attached Schedule			计学 法监督		
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)***		化合理器			
7. Postage	\$	34		 	. 34
* 8. Dues and Membership Fees to Professional	\$				
Associations (Specify)					
See Attached Schedule					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	738			738
10. Contributions***	\$				
See Attached Schedule		13、我们的1000	新日本社会		
11. Services Provided by Contract (Specify and Complete	\$	73,272			73,272
Schedule C-2, Page 21 for each firm or individual)					
12. Administrative Management Services**	\$	103,054			103,054
13. Other (Specify)	\$	2,858			2,858
See Attached Schedule			在我站下 站		
C-14 Total Administrative & General Expenditures	\$	810,846			810,846

* Do not include Subscriptions, which should go in item 9.

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Residential Care Home
		and a second	
Total Other Travel and Entertainment	S	\$ -	\$.

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
			-
Advertising & Marketing			\$ 810
			1.1.1.1.1
Total Other Advertising	\$ -	\$ -	\$ 810

.....

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
	성장 것은 신생		-
		and a straight	
Total Dues	\$	s -	S -

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
			-
			dia tanàna mandritry dia kaominina dia kaomini
		1	1.1
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Routine Bank Fees			\$ 1,552
Background Screening - Admissions		en e	\$ 137
Background Checks			\$ 778
Food - Employee Meetings	<u> A A A A A A A A A A A A A A A A A A A</u>	1940-ja ja ja	\$ 391
		÷	Control Station of Control of Con
Total Other Administrative and General	\$ -	s -	\$ 2,858

State of Connecticut Annual Report of Long-Term Care Facility CSP-17 Rev. 10/97

Name of Facility	License No.	Report for Year Ended	Page of
Stamford Elderly Housing Corp. d/b/a Sco	1822-RCH	9/30/2016	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Stamford Housing Authority	103,054	Accounting, Payroll, Personnel,	Pg. 16 / Line m12
	100,001	Union Contract, Secretarial & Clerical	

Schedule C-1 - Management Services*

* 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)

			ote o		ige 5)					
Nai	ne of Facility		Licens	e No.		Repor	t for Y	ear Ended	Page	of
Sta	nford Elderly Housing Corp. d/b/a Scofield Ma	nor	1	822-F	RCH	9/30)/2016	5	18	37
									Reside	ntial Care
	Item				Total		NH	RHNS	H H	ome
2.	Dietary									
	a. In-House Preparation & Service					記之情		1. 新闻社会主义		
	1. Raw Food			5	154,752					154,752
	2. Non-Food Supplies			5	10					10
	3. Other (<i>Specify</i>)			5				-		
:										
	·	-								
	b. Purchased Services (by contract other			B	66,351					66,351
	than through Management Services)							教室的		
	(Complete Schedule C-2 att. Page 21)									
<u> </u>	c. Management Services**			6	· · · · · · · · · · · · · · · · · · ·		,			
	d. Other (Specify)		_ 5	5				and Length in control to the control of the second		
					家 教育学			A Transferrage		
					·和大学。	七、竹花、				
2E.	Total Dietary Expenditures (2a + b + c + d)			5	221,113	ļ				221,113
									Reside	ntial Care
2F.	Dietary Questionnaire				Total	CC	NH	RHNS	Н	ome
G.	Resident Meals: Total no. of meals served per	day	:*							
H.	Is cost of employee meals included in 2E?		Yes		٥	No				
I.	Did you receive revenue from employees?	0	Yes		۲	No		If yes, specify amt.		
J.	Where is the revenue received reported in the	Cos	t Repor	t? (Pa	ge/Line It	tem)				
_	Is cost of meals provided to persons other				<u> </u>					
K.	than employees or residents (i.e., Board	Θ	Yes		0	No		If yes, specify		
	Members, Guests) included in 2E?				-			cost.	See page	29
L.	Is any revenue collected from these people?	0	Yes		0	No		If yes, specify amt.		ee page 30
M.	Where is the revenue received reported in the	Cos	t Repor	t? (Pa	ge/Line I	tem)				
					<u> </u>			······································		
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	•	Yes		0	No		If yes, specify cost.		
0.	Is any revenue collected from employees?	0	Yes		۲	No		If yes, specify amt.		
Р.	Where is the revenue received reported in the	Cost	t Repor	? (Pa	ge/Line It	tem)				
			<u> </u>	、 ···	<u> </u>					

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

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

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

Name of Facility	License			Year Ended	Page of
Stamford Elderly Housing Corp. d/b/a Scofield Manor	182	22-RCH	9/30/201	6	19 37
					Residential Care
Item		Total	CCNH	RHNS	Home
3. Laundry					
a. In-House Processing*	Lbs.				
1. Bed linens, cubicle curtains, draperies,					
gowns and other resident care items	Amt. \$				
washed, ironed, and/or processed.***					
2. Employee items including uniforms,	Lbs.				
gowns, etc. washed, ironed and/or			-		
processed.***	Amt. \$				
3. Personal clothing of residents	Lbs.				
washed, ironed, and/or processed.***	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$				
b. Purchased Services (by contract other	\$	1,148			1,148
than through Management Services)					
(Complete Schedule C-2 att. Page 21)					
c. Management Services**	\$				
d. Other (Specify)	\$	100 Tanihi Historya ang katalan katala			
		が見たないと	國家教学科		The Contraction of the second
3E. Total Laundry Expenditures (3a + b + c + d)	\$	1,148			1,148
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E? O	Yes	\odot	No	If yes,	
<u> </u>			<u> </u>	specify cost.	
H. Did you receive revenue from employees? O	Yes	\odot	No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost	Report?		(Page/Lin		
Is Cost of laundry provided to persons other	V		<u>ک</u>	If yes,	· · · · · · · · · · · · · · · · · · ·
J. than employees or residents included in 3E?	Yes	U	No	specify cost.	
K. Did you receive revenue from these people? O	Yes	0	No	If yes,	
				specify amt.	
L. Where is the revenue received reported in the Cost	Report?		(Page/Lin	e Item)	

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

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

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

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

		Report for Year Ended		Page	of	
Stamford Elderly Housing Corp. d/b/a Scofield 1 1822-	-RCH		9/30/2016		20	37
						Residential
Item			Total	CCNH	RHNS	Care Home
4. Housekeeping Sq. Ft. S	Serviced					
a. In-House Care by Pers	sonnel					
1. Supplies - Cleaning (<i>Mops</i> , Am	nt.	\$				
pails, brooms, etc.)						
b. Purchased Services (by contract other Sq. Ft. S	Serviced					
than through Management Services) by Pers	sonnel					
(Complete Schedule C-2 att. Am	nt.	\$				
Page 21)						
c. Management Services*	·	\$				
d. Other (Specify)		\$	17,349			17,349
Housekeeping Supplies					是一种心理的	
4E. Total Housekeeping Expenditures (4a + b + c +	· d)	\$	17,349			17,349
5. Resident Care (Supplies)**						
a. Prescription Drugs***			AL			
1. Own Pharmacy		\$				
2. Purchased from		\$				
					之间的行动的	A CAR
b. Medicine Cabinet Drugs		\$	195			195
c. Medical and Therapeutic Supplies		\$				
d. Ambulance/Limousine***		\$		· · · · · · ·		
e. Oxygen					No. 1	
1. For Emergency Use		\$				
2. Other***		\$				
f. X-rays and Related Radiological		\$				
Procedures***		1000 Ba			法和关于 得	
g. Dental (Not dentists who should be included un	nder	\$				
salaries or fees)						· · · · · · · · · · · · · · · · · · ·
h. Laboratory***		\$				
i. Recreation		\$	37,279			37,279
j. Other (Specify)****		\$	462			462
See Attached Schedule				法国来 相关	s en le la	
5K. Total Resident Care Expenditures (5a - 5j)		\$	37,936			37,936

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

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

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

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

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

Attachment Page 20

Schedule of Other Resident Care

Description	CCNH	RHNS	Residential Care Home
Medical Supplies			\$ 462
			Professional 127 (1997) 20 de la constante de la 1997, "Ales
			Product Control of the International Contr
		The Association of the Associati	
Total Other Resident Care		ter and the second s	Ф <u>46</u> 0
1 otal Other Resident Care		\$ -	\$ 462

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

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

Name of Facility Stamford Elderly Housing Corp. d/b/a Scofield Manor	orp. d/b/a Scoffeld Mar	or		License No. 1822-RCH	Report for Year Ended 9/30/2016			Page 21	of 37
		Related ** t	** to Owners,						
		Operators, Officers	Officers		. 1	Total Cost	Total Cost/Page Ref.***		
Name of Individual or	Address	ν ₂₀ ν	Ŋ	Explanation of	Full Explanation of		Residential		
ADP	1266 East Main Street, Stamford, CT 06902	2 0	⊙	durantan A/N	Payroll Services	CUIN	14.763	<u>ا لا</u>	
Front Line Service		٥	0	City of Stamford	Purchasing Administrative		14.223	16	16 m11
City Carting & Recycling	8 Viaduct Road, Stamford, CT 06907	0	0	N/A	Garbage Removal		12,823	22 6f	6f
Champion Maintenance Services, LLC	301 Commerce Drive, Fairfield, CT 06825	0	0	N/A	Janitorial Services		25.251	22 6f	6f
Creative Culinary	109 Winesap Road, Stamford, CT 06903	0	0	N/A	Food Service/Dietary		66,351	18	2b
Family Centers	888 Washington Blvd, Stamford, CT 06901	0	0	N/A	Recreation Services		23,333	20	5i
Absolute Staffing, LLC	Trumbull, CT	0	٥	N/A	Administrative Assistant		25,386	16	16 m11
		0	0						
		0	0						
		Ö	0				· · · · ·		
		0	0						
		0	0						
		0	0						
		0	0						

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

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22). ** Refer to Page 4 for definition of related.

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

Name of Facility License N	0.	Report for Ye	ar Ended		Page of
Stamford Elderly Housing Corp. d/b/a Scofield 1822-R	СН	9/30/2016			22 37
					Residential Care
Item		Total	CCNH	RHNS	Home
6. Maintenance & Operation of Plant					
a. Repairs & Maintenance	\$	25,529			25,529
b. Heat	\$	31,702			31,702
c. Light & Power	\$	52,585			52,585
d. Water	\$	9,672			9,672
e. Equipment Lease (Provide detail on page 6)	\$	1,586			1,586
f. Other (<i>itemize</i>)	\$	75,107			75,107
See Attached Schedule					Royan Decision
6g. Total Maint. & Operating Expense (6a - 6f)	\$	196,181			196,181
7. Depreciation (complete schedule page 23*)					
a. Land Improvements	\$				
b. Building & Building Improvements	\$	2,573			2,573
c. Non-Movable Equipment	\$	3,631			3,631
d. Movable Equipment	\$	12,492			12,492
*7e. <i>Total Depreciation Costs</i> (7a + b + c + d)	\$	18,696			18,696
8. Amortization (Complete att. Schedule Page 24*)					
a. Organization Expense	\$				
b. Mortgage Expense	\$				
c. Leasehold Improvements	\$	36,901			36,901
d. Other (<i>Specify</i>)	\$				
*8e. Total Amortization Costs (8a + b + c + d)	\$	36,901			36,901
9. Rental payments on leased real property less					
real estate taxes included in item 10b	\$				
10. Property Taxes					
a. Real estate taxes paid by owner	\$				
b. Real estate taxes paid by lessor	\$		· .		
c. Personal property taxes	\$				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	55,597			55,597

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

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

Attachment Page 22

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Residential Care Home
OM&O Materials - Carpentry			\$ 135
OM&O Materials - Electrical			\$ 284
OM&O Materials - Janitorial			\$ 5,023
OM&O Materials - Other Materials			\$ 976
OM&O Materials - Paint	26년 27년 27년 27년 18월 27년 21년 21년 21년 21년 21년 21년 21년 21년 21년 21		\$ 137
OM&O Materials - Plumbing			\$ 826
OM&O Contracts - Garbage/Trash Removal			\$ 12,823
OM&O Contracts - Snow Removal			\$ 3,570
OM&O Contracts - Elevator			\$ 1,030
OM&O Contracts - Landscape/Grounds			\$ 9,084
OM&O Contracts - Electrical			\$ 1,144
OM&O Contracts - Plumbing			\$ 6,483
OM&O Contracts - Extermination		1	\$ 2,310
OM&O Contracts - Janitorial			\$ 30,744
OM&O Contracts - Miscellaneous			\$ 538
Total Other Repairs and Maintenance	\$	S -	\$ 75,107

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-23 Rev. 10/2006

Depreciation Schedule

			neprec	Depreciation ochedule	ainnai					
Name of Facility			License No.			Report for Year Ended	nded		Page	of
Stamford Elderly Housing Corp. d/b/a Scofield Manor	eld Manor		1822-RCH	RCH		9/30/2016			23	37
		•	Historical Cost	Less		Accumulated Depreciation to	Method of			
Pronerty Item			Exclusive of	Salvage Value	Cost to Be	Beginning of Vear's Onerations	Computing	Useful Life	Depreciation for This Vear	Totals
A. Land Improvements						anonado e mo t	Inclumination		III CITT INT	A Utility
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	ch schedule)									
A-4. Subtotal						Contraction of the				
B. Building and Building Improvements										
1. Acquired prior to this report period			1,064,342		1,062,640	1,041,854	S/L	Various	2,310	Strategy Strategy
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	ch schedule)		2,625		2,625		S/L	10 Yrs	263	
B-4. Subtotal				And a second		a management of the			Contraction of the	2,573
C. Non-Movable Equipment										A CONTRACTOR OF
1. Acquired prior to this report period			165,056		165,056	156,743	S/L	Various	3,631	
2. Disposals (attach schedule)									Ì	
	ch schedule)									and the second second
C-4. Subtotal				Strategy and		的地域。此時代的	and the second		THE PARTY OF	3,631
	Is a mileage logbook	Data of	Historical			Accimilated			<u> </u>	
	maintained?	Acquisition	Cost	Less		Depreciation to	Method of			
	N		Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	F
	Yes NO	Month Year	Land	value	Depreciated	Y ear's Operations	Depreciation	LIE	tor this Year	I otals
and year of each vehicle) a Prior Vears	X	Var Var	173 080		173 080	173 080	сл СЛ	Varioue		
a Sienna	X	2	26,295		26.295	-		5 Yrs	5.259	
d.										
2. Movable Equipment				A CONTRACTOR OF A		中心の 当時時間の あいま				Service and service of
a. Acquired prior to this report period		Var Var	266,904		264,725	226,337	S/L	Various	7,233	
b. Disposals (attach schedule)										
c. Acquired during this report period		The state of the state	AND INCOME		States and	学校の学校を行う				
ς.		語言の言葉	Concernance of the second							12,492
E. Total Depreciation							ALL DESCRIPTION OF THE PARTY OF	a state and		18,696

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

Schedule of Land Improvements Acquired during this report period

		Useful	
Description of Item	Cost	Life	Depreciation
	[
		a de ensiste de la cale	
	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	(P. C. States)	Cally A.F. CHLLON Ration
		· · ·	
Land Improvements	\$ -		s -
	a de la composición d		· · ·
		이 가슴을 다른 다시 아르	
	and the star		
and Improvements	S -		<b>S</b> -
		Land Improvements S -	Description of Item     Cost     Life       Image: Second

.....

**Ties to Page 23, Line A2

### Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/1/2015	Masonry Work-Fr BI	\$ 2,625	10	\$ 263
				n an an Althorean Car
			14 14 14 <u>15</u> 43	
otal additions for ]	Building Improvements	\$ 2,625		\$ 263
Deletions:				
otal deletions for H	Building Improvements	<b>\$</b>		\$ -

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

### Schedule of Non-Movable Equipment Acquired during this report period

-----

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
		in the state of		
Total additions for	Non-Movable Equipment	\$-		<b>\$</b> -
Deletions:				
			이 나는 아이 가지?	
	이 같은 사람들은 사람들에 집에 많은 것이 있는 것이 없다. 이 것은 것이 있는 것이 같은 것이 같은 것이 같이		*	
	[18] 전철, 영상의 전에 전철, 영상, 영상, 영상, 영상, 영상, 영상, 영상, 영상, 영상, 영상			
	이가 가지 않는 것이 같은 것은 것이라는 것이라는 것이다. 이 같은 것은 것이 가지 않는 것이다. 이 가지 않는 것이다. 이 같은 것은 것이 같은 것이 같은 것이다.			

**Ties to Page 23, Line C2

### Schedule of Movable Equipment Acquired during this report period

			Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
otal additions for	Movable Equipment	<b>S</b> -		<b>\$</b> -
Deletions:				
		-		
otal deletions for I	Movable Equipment	s -		\$ -

**Ties to Page 23, Line D2b

------

### Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item		Cost	Useful Life	Dr	preciation
Additions:				Dire		preclation
12/3/2015	Architect Fees - Gutters, corridor handrails, etc.	\$	9,263	10	\$	926
12/30/2015	Boiler Tank Repairs	\$	1,502	10	\$	150
9/16/2015	Electrical & Generator	S	22,000	20	\$	1,100
3/14/2016	Electrical & Generator	S	22,000	20	\$	1,100
1/22/2016	Inspector Services - Boiler	\$	176	10	\$	18
10/21/2015	Boiler - Burner Conversion	\$	675	20	\$	34
11/21/2015	Boiler - Study & Design Development	\$	4,005	20	\$	200
12/15/2015	Boiler - Study & Design Development/Construct. Docs	\$	3,720		S	186
1/15/2016	Boiler - Construction Documents	\$	1,500	20	\$	75
2/17/2016	Boiler - Structural Support	\$	2,000	20	\$	100
3/16/2016	Boiler - Structural Support	S	2,264	20	\$	113
4/20/2016	Boiler - Structural Support	\$	1,174	20	\$	59
6/6/2016	Boiler - Structural Support	\$	563	20	\$	28
10/6/2015	Boiler - Relocate Existing Condensate Pump	\$	1,650	20	\$	83
Total additions for	Leasehold Improvement	\$	72,492		\$	4,172
Deletions:						
				n ya katal Manazarta ya katala		
			1941.) 1941.)	ann ann an an a'		
4 · 2 · 2 · 4 · . · · · ·						
		1		an da share		승규는 소리가
Total deletions for I	zeasehold Improvement	\$			\$	-

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

Amortization Schedule*

Nan	Name of Facility			License No.		Report for Year Ended	r Ended		Page	of
Stan	Stamford Elderly Housing Corp. d/b/a Scofield Manor	l Manoi		1822-RCH		9/30/2016	•		24	37
						Accumulated				
		Dat	Date of			Amort. to				
	· · · · · · · · · · · · · · · · · · ·	Acqui	Acquisition			Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing	Rate	Amortization	
	Item	Month	Year	Amortization	Amortized	Operations	Amortization**	%	for This Year	Totals
Α.	<b>Organization Expense</b>									a state of the state
	1.						-			
	2.									
	3.									
A-4.	. Subtotal								A STATE OF A	
B.	Mortgage Expense									A LOW CONTRACTOR
	1.									
	2.									
	3.									
B-4.	B-4. Subtotal					States and		A Street Street		
с С	Leasehold Improvements and Other									
	1. Acquired prior to this report period	Var	Var	Various	674,259	452,357 S/L	S/L	Var	32,729	
	2. Disposals (attach schedule)									
	3. Acquired during this report period	A State of the	State of the		T T T T T T T T T T T T T T T T T T T		Contraction of the			
	(attach schedule)	Var	Var	Various	72,492		S/L	Var	4,172	
C-4.	. Subtotal					のないない	- Phylority and		State of the second second	36,901
D.	Total Amortization									36,901
	* Straight-line method must be used.									

** Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; ORC. Remaining Life of Lease; ORD. Actual Life if owned by Related Party.

Stamford Elderly Housing Corporation d/b/a Scofield Manor Depreciation Schedule September 30, 2016

PROPERTY CATEGORY	Hist. <u>Costs</u>	Cost to Be Depre.	Method	<u>Life</u>	2015 <u>Accum.</u>	2016 <u>Deprc.</u>	2016 <u>Accum.</u>	NBV
Building and Building Improvements Acquired prior 2000	1,015,310	1,015,310	S/L	Var	1,015,310		1,015,310	-
2002 Acquisitions								
Kitchen Renovations	9,191	9,191	S/L	10	9,191	-	9,191	-
Lounge Renovations Carpeting	2,598 7,751	2,598 7,751	S/L S/L	10 10	2,598 7,751	-	2,598 7,751	-
Sliding Door Window/Lock	4,503	4,503	S/L	10	4,503	-	4,503	-
New Lighting in Hallway	6,000	6,000	S/L	10	6,000	-	6,000	-
Replace Generator	3,500	3,500	S/L	10	3,500	-	3,500	-
2004 Acquisitions								
Carpeting Carpeting	1,460 1,316	1,460 1,316	S/L S/L	5 5	1,460 1,316	-	1,460 1,316	-
2005 Acquisitions								
Security Cameras	5,705	5,705	S/L	5	5,705	-	5,705	-
Carpeting	2,224	2,224	S/L	5	2,224	-	2,224	-
2006 Acquisitions								
Improvements to Boiler	3,111	3,111	S/L	10	3,111	-	3,111	-
Propane Tank Hot Water system	13,298	13,298	S/L	10	13,298	-	13,298	-
Fire suppression	6,135 288	6,135	S/L n/a	10	6,135	-	6,135	288
	200		1 i a				-	200
2007 Acquisitions Hunter Mechanical valves	1,414	-	N/A		-	-	-	1,414
2015 Acquisitions								
New Flooring	23,097	23,097	S/L	10	2,310	2,310	4,620	18,477
2015 Disposals Prior Unidentified Assets	(42,561)	(42,561)	S/L	Var	(42,561)	-	(42,561)	-
2016 Acquisitions								
2016 Acquisitions Masonry Work-Fr Bl	2,625	2,625	S/L	10	-	263	263	2,362
Total Building Improvements	1,066,967	1,065,265			1,041,853	2,573	1,044,426	22,541
Non-Movable Equipment								
Non-Movable Equipment Acquired prior 2000	65 165	65 165	S/I	Var	65 165	_	65 165	_
Acquired prior 2000 CJLC Audit AJE	65,165 (3,789)	65,165 (3,789)	S/L	Var	65,165 -	-	65,165	(3,789)
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE	(3,789) (2,248)	(3,789) (2,248)	S/L	Var	65,165 - -			(2,248)
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker	(3,789) (2,248) 1,213	(3,789) (2,248) 1,213			-	-	-	(2,248) 1,213
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE	(3,789) (2,248) 1,213 5,916	(3,789) (2,248) 1,213 5,916	S/L	10	- - 5,916		5,916	(2,248)
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker Dishwasher Installation Dishwasher Oven	(3,789) (2,248) 1,213	(3,789) (2,248) 1,213			-	- - -	-	(2,248) 1,213
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment	(3,789) (2,248) 1,213 5,916 10,000 5,826 158	(3,789) (2,248) 1,213 5,916 10,000 5,826 158	S/L S/L S/L	10 10 10	5,916 10,000 5,826	- - - - -	5,916 10,000 5,826	(2,248) 1,213 -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker Dishwasher Installation Dishwasher Oven	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725	S/L S/L	10 10	5,916 10,000 5,826 		5,916 10,000 5,826 3,725	(2,248) 1,213 - - 158 -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables	(3,789) (2,248) 1,213 5,916 10,000 5,826 158	(3,789) (2,248) 1,213 5,916 10,000 5,826 158	S/L S/L S/L	10 10 10	5,916 10,000 5,826	- - - - -	5,916 10,000 5,826	(2,248) 1,213 - - 158
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378	S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10	5,916 10,000 5,826 		5,916 10,000 5,826 3,725	(2,248) 1,213 - - 158 - 1,378
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 12,737 -	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 	S/L S/L S/L S/L S/L	10 10 10 10 10	5,916 10,000 5,826 - 3,725		5,916 10,000 5,826 3,725	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 12,737 - 2,426	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 12,737 2,426	S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10	5,916 10,000 5,826 3,725 - - 12,737 -		5,916 10,000 5,826 3,725 - - 12,737 -	(2,248) 1,213 - - 158 - 1,378 -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 12,737 -	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 	S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10	5,916 10,000 5,826 3,725 - 12,737		5,916 10,000 5,826 3,725 - 12,737	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 12,737 - 2,426 6,119	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119	S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10	5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119		5,916 10,000 5,826 3,725 - - 12,737 - - 6,119	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Ice Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 12,737 - 2,426 6,119 7,140	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 12,737 - 2,426 6,119 7,140	S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 10	5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140		5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Loc Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 2,426 6,119 7,140 2,919	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919	S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 10 10	5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119 7,140 2,919		5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140 2,919	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Loc Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 12,737 - 2,426 6,119 7,140	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 12,737 - 2,426 6,119 7,140	S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 10	5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140		5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Loc Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions Hot Water Heater 2006 Acquisitions	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 2,426 6,119 7,140 2,919	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919	S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 10 10	5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119 7,140 2,919		5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140 2,919	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Lice Maker Dishwasher Installation Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions Hot Water Heater 2006 Acquisitions Security Solution	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 2,426 6,119 7,140 2,919 2,974 3,475	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919 2,974 3,475	S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 10 5 10	5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119 7,140 2,919 2,974 3,475		5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140 2,919 2,974 3,475	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Loc Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions Hot Water Heater 2006 Acquisitions	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919 2,974	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919 2,974	S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 10 10 5	5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140 2,919 2,974		5,916 10,000 5,826 - 3,725 - 12,737 - 6,119 7,140 2,919 2,974	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Lice Maker Dishwasher Installation Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions Hot Water Heater 2006 Acquisitions Security Solution	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 2,426 6,119 7,140 2,919 2,974 3,475	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919 2,974 3,475	S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 10 5 10	5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119 7,140 2,919 2,974 3,475		5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140 2,919 2,974 3,475	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Loc Maker Dishwasher Installation Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Loc Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions Hot Water Heater 2006 Acquisitions Security Solution Gas Stove 2007 New Acquisitions Communication system	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 2,426 6,119 7,140 2,919 2,974 3,475 6,310 4,235	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919 2,974 3,475 6,310 4,235	S/L S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 5 10 5	5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119 7,140 2,919 2,974 3,475 6,310 4,235		5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119 7,140 2,919 2,974 3,475 6,310 -	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Loc Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions Hot Water Heater 2006 Acquisitions Security Solution Gas Stove 2007 New Acquisitions	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919 2,974 3,475 6,310	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919 2,974 3,475 6,310	S/L S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 5 10 5	5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140 2,919 2,974 3,475 6,310		5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140 2,919 2,974 3,475 6,310	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Loc Maker Dishwasher Installation Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions Hot Water Heater 2006 Acquisitions Security Solution Gas Stove 2007 New Acquisitions Communication system Landry Dryer	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 2,426 6,119 7,140 2,919 2,974 3,475 6,310 4,235	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919 2,974 3,475 6,310 4,235	S/L S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 5 10 5	5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119 7,140 2,919 2,974 3,475 6,310 4,235		5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119 7,140 2,919 2,974 3,475 6,310 -	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Loc Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions Hot Water Heater 2006 Acquisitions Security Solution Gas Stove 2007 New Acquisitions Communication system Landry Dryer	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 2,426 6,119 7,140 2,919 2,974 3,475 6,310 4,235	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - - 2,426 6,119 7,140 2,919 2,974 3,475 6,310 4,235	S/L S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 5 10 5	5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119 7,140 2,919 2,974 3,475 6,310 4,235		5,916 10,000 5,826 - 3,725 - 12,737 - - 6,119 7,140 2,919 2,974 3,475 6,310 -	(2,248) 1,213 - - 158 - 1,378 - -
Acquired prior 2000 CJLC Audit AJE CJLC Audit AJE Loc Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions Hot Water Heater 2006 Acquisitions Security Solution Gas Stove 2007 New Acquisitions Communication system Landry Dryer 2008 Acquisitions 2009 Acquisitions	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 2,426 6,119 7,140 2,919 2,974 3,475 6,310 4,235 2,595	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 2,426 6,119 7,140 2,919 2,974 3,475 6,310 4,235 2,595	S/L S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 5 10 5 5	5,916 10,000 5,826 - 3,725 - 12,737 - 6,119 7,140 2,919 2,974 3,475 6,310 4,235 2,595		5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140 2,919 2,974 3,475 6,310 - 4,235 2,595	(2,248) 1,213 - - 158 - 1,378 - - 2,426 - - - - - - - - - - - - - - - - - - -
Acquired prior 2000 CJLC Audit AJE CLC Audit AJE CLC Audit AJE Loc Maker Dishwasher Installation Dishwasher Oven Kitchen Equipment Freezer Food Processor Stainless Steel Tables Nurse Call System Furniture for Lounge Ice Machine Simplex System 2003 Acquisitions Generator Replacement Window Treatments 2005 Acquisitions Becurity Solution Gas Stove 2007 New Acquisitions Communication system Landry Dryer 2008 Acquisitions Security Solution Gas Stove	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 - 2,426 6,119 7,140 2,919 2,974 3,475 6,310 4,235 2,595	(3,789) (2,248) 1,213 5,916 10,000 5,826 158 3,725 1,378 	S/L S/L S/L S/L S/L S/L S/L S/L S/L	10 10 10 10 10 10 10 5 10 5 5	5,916 10,000 5,826 - 3,725 - 12,737 - 6,119 7,140 2,919 2,974 3,475 6,310 4,235 2,595		5,916 10,000 5,826 3,725 - 12,737 - 6,119 7,140 2,919 2,974 3,475 6,310 - 4,235 2,595	(2,248) 1,213 - - 1,378 - - 2,426 - - - - - - - - - - - - - - - - - - -

2014 Acquisitions Chiller Compressor (6/20/2014)	9,531	9,531	S/L	5	3,812	1,906	5,718	3,813
Total	165,056	165,056		-	156,743	3,631	160,374	4,681
, <u>Motor Vehicles:</u>								
Prior years	46,960	46,960	S/L	Var	46,960	-	46,960	-
Honda Odyssey	26,470	26,470	S/L	5	26,470	-	26,470	-
2003 Acquisitions								
Plymouth Voyager (2003)	6,659	6,659	S/L	5	6,659	-	6,659	-
Shuttle Bus	38,000	38,000	S/L	5	38,000	- 1	38,000	-
2004 Acquisitions								
Used car for food	5,900	5,900	S/L	5	5,900	. <b>-</b>	5,900	-
2040 Annuistin								
2012 Acquisitions 2012 Toyota Sienna	26,295	26,295	S/L	5	21,036	5,259	26,295	
		20,200	0/L	· _	21,000	0,200	20,200	
Total	150,284	150,284		-	145,025	5,259	150,284	•
Other Movable Equipment								
Acquired prior 2000	168,845	168,845	S/L	Var	168,845	-	168,845	-
Acquired during 2000	2,733	2,733	S/L	5	2,733	-	2,733	-
Gateway Computer (2001) Toaster (2001)	1,036	0	S/L	N/A	· -	-	-	1,036
Stainless Steel Tables	1,143 3,160	0 3,160	S/L S/L	N/A 10	3,160	-	3,160	1,143
Furniture for Lounge	3,614	3,614	S/L	10	3,614	-	3,614	-
Equipment	2,697	2,697	S/L	5	2,697	-	2,697	-
2003 New Acquisitions								
Slicer/Misc Items (Kitchen Items)	2,468	2,468	S/L	5	2,468	-	2,468	-
Chairs	4,104	4,104	S/L	10	4,104	-	4,104	-
2004 New Acquisitions								
Patio Equipment (furniture)	1,200	1,200	S/L	5	1,200	-	1,200	
Food Equipment (steamtable)	4,740	4,740	S/L	10	4,740	-	4,740	-
Patio Equipment (furniture)	1,200	1,200	S/L	5	1,200	-	1,200	· -
2007 Acquisition								
SWC Office furnture	2,538	2,538	S/L	5	2,538	-	2,538	
2008 Acquisitions Freezer	4,964	4,964	SL	5	4,964		4,964	
Ice Cube Machine	3,215	3,215	SL	5	3,215	-	3,215	
· · · · · · · · · · · · · · · · · · ·							-1	
2009 Acquisitions Dining Chairs (50)	19,858	19,858	S/L	15	9,267	1 204	10 501	0.007
	13,000	19,000	5/L	15	9,207	1,324	10,591	9,267
2012 Acquisitions								
Lounge Furniture	14,767	14,767	S/L	15	3,938	984	4,922	9,845
2013 Acquisitions								
52 Mattresses	9,099	9,099	S/L	5	4,550	1,820	6,370	2,730
2015 Acquisitions								
Chairs	15,523	15,523	S/L	5	3,105	3,105	6,210	9,313
				_			-,	
Total	266,904	264,725		-	226,338	7,233	233,571	33,334
Leasehold Improvements								
Acquired prior 2000	487,581	487,581	S/L	Var	487,581	-	487,581	-
CJLC Audit AJE	(257,096)	(257,096)			(257,096)	-	(257,096)	-
CJLC Audit AJE	(6,569) 223,916	(6,569) 223,916		-	(6,569) 223,916		(6,569) 223,916	
		220,010		-	220,010		223,310	-
2001 New Acquisitions	= .							
Upgrade Electrical/Booster Kitchen Renovation	4,454 7,500	4,454 7,500	S/L S/L	10 10	4,454 7,500	-	4,454	-
New Radiator Piping	5,053	5,053	S/L	10	5,053	-	7,500 5,053	-
Total	17,006	17,006		_	17,006	-	17,006	•
2007 Lassahold Improvements								
2007 Leasehold Improvements Pump Chamber Rebuild	81,996	81,996	S/L	10	73,762	8,200	81,962	34
Asbestos Abatement for Pump Chamber	15,850	15,850	S/L	10	14,265	1,585	15,850	-
Landscaping Work	53,522	53,522	S/L	10	48,169	5,353	53,522	-
Landscaping Work HVAC	9,731 24,596	9,731 24 596	S/L S/L	10 10	8,758	973	9,731 24,596	-
Total	185,695	24,596 185,695	3/L	¹⁰	22,138 167,092	2,458 18,570	24,596 185,661	34
2008 Leasehold Improvements			0.7	45	0 500			
Awning for Building Shower room/Bathroon Tile Floor	6,680 32,000	6,680 32,000	S/L S/L	15 20	3,562 12,800	445 1,600	4,007 14,400	2,673 17,600
Storm Drain Repair	23,000	23,000	S/L	20 _	9,200	1,150	10,350	12,650
	61,680	61,680		_	25,562	3,195	28,757	32,923

2014 Leashold Improvements								
Asbestos Abatement Work	28,174	28,174	S/L	10	5,635	2,817	8,452	19,722
Emergency Lighting and Generator	100,000	100,000	S/L	20	10,000	5,000	15,000	85,000
	128,174	128,174		_	15,635	7,817	23,452	104,722
2015 Leashold Improvements								
Electrical & Generator	22,000	22,000	S/L	20	1,100	1,100	2,200	19,800
Electrical & Generator	20,000	20,000	S/L	20	1,000	1,000	2,000	18,000
Asbestos Maintenance Project	348	348	S/L	10	35	35	70	278
Boiler Upgrade	8,087	8,087	S/L	20	404	404	808	7,279
Boiler Upgrade	969	969	S/L	20	48	48	96	873
Boiler Room Hazardous Materials Inspection	2,213	2,213	S/L	10	221	221	442	1,771
Emergency Light Repair	1,560	1,560	S/L	20	78	78	156	1,404
Boiler Room Hazardous Materials Inspection	2.611	2,611	S/L	10	261	261	522	2,089
	57,788	57,788			3,147	3,147	6,294	51,494
2016 Leashold Improvements								
Architect Fees - Gutters, corridor handrails, etc.	9,263	9,263	S/L	10		926	926	8,337
Boiler Tank Repairs	1,502	9,203 1,502	S/L	10	-	150	150	1,352
Electrical & Generator	22,000	22,000	S/L	20	-	1,100	1,100	20,900
Electrical & Generator	22,000	22,000	S/L	20	-	1,100	1,100	20,900
Inspector Services - Boiler	176	22,000	S/L	10	-	18	1,100	20,900
Boiler - Burner Conversion	675	675	S/L	20	-	34	34	641
Boiler - Study & Design Development	4.005	4,005	S/L	20	-	200	200	3,805
Boiler - Study & Design Development/Construct. Docs	3,720		S/L S/L	20	-	186	186	
Boiler - Construction Documents	1,500	3,720 1,500	S/L	20	-	75	75	3,534
Boiler - Structural Support		2.000		20	-	75 100		1,425
	2,000		S/L		-		100	1,900
Boiler - Structural Support	2,264	2,264	S/L	20	· -	113	113	2,151
Boiler - Structural Support	1,174	1,174	S/L	20	-	59	59	1,115
Boiler - Structural Support	563	563	S/L	20	-	28	28	535
Boiler - Retocate Existing Condensate Pump	1,650	1,650	S/L	20 _	-	83	83	1,567
-	72,492	72,492		-	-	4,172	4,172	68,320
Total Leasehold Improvement	746,751	746,751			452,357	36,901	489,258	257,494
		100 11 00 00 00 0 0 0 0 0 0 0 0 0 0 0 0		-				
TOTAL	2,395,963	2,392,082		-	2,022,316	55,597	2,077,913	318,051
Amount Per F/S (TB Linked)	876,976					21,112	821,605	55,371
Amount Per Cost Report Rounding (Less)	1,649,212				· .	55,597	1,588,655	60,557 1
E/S ve C/P NPV Prop 21 Line P6	(E 40E)							

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

(5,185) (34,485)

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

Name of Facility Licer	nse No.	Report for Year En	ded	,	Page of
Stamford Elderly Housing Corp. d/b/a	1822-RCH	9/30/2016			25   37
11. Property Questionnaire					
Part A					
Is the property either owned by the Fac	ility o	Yes	0	No	If "Yes," complete Part B.
or leased from a Related Party?*				,	If "No," complete Part C.
*If any owner or operator of this facility is					
business association to any person or organ related party transaction.	ization from whom b	uildings are leased, then i	t is considered a		
Description		Total			
1. Date Land Purchased		1920s		<b>风景的</b> 有些	
2. Date Structure Completed		01/01/31	大学 人名卡林		
3. If <b>NOT</b> Original Owner, Date of P	urchase	N/A			·杜勒·拉拉·拉斯·普鲁
4. Date of Initial Licensure		1950s	COLUMN 1	Jew St.	
5. Total Licensed Bed Capacity		50			堂子管理的建筑
6. Square Footage		N/A	法修建院	243、海滨公司	计专家 推动军 满家
7. Acquisition Cost		中國黨黨黨黨黨黨			家主义的 音 计公
a. Land		N/A			
b. Building		N/A			次用加速 <b>带加速于相关</b> 和能数的运行
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
<ol> <li>Financing         <ol> <li>Type of Financing (e.g., fixed, v</li> </ol> </li> </ol>	ariable)	Bonds			
b. Date Mortgage Obtained		1930s			·
c. Interest Rate for the Cost Year		N/A			
d. Term of Mortgage (number of y	ears)	N/A			
e. Amount of Principal Borrowed		N/A			
f. Principal balance outstanding a	s of	N/A			
Complete if Mortgage was Refin	anced		和公司國國		就是如何到"靠低了
During Current Cost Year				经行和单位 派	· 通程: 这些"这些"。
g. Type of Financing (e.g., fixed, v	variable)				
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of y	ears)				
k. Amount of Principal Borrowed I. Principal Outstanding on Note	Paid Off		••••		
Part C - Arms-Length Leases for		mprovements Only	l	L	l <u></u>
Name and Address of Lessor		perty Leased		Term of Lease	Annual Amount of Lease
		perty Leased	Duit of Lease	Term of Louse	Thindail Thirodille Of Ecuse
· · · · · · · · · · · · · · · · · · ·			· · · · ·		
		,			

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 Ye	ar Ended		Page	of
Stamford Elderly Housing Corp. d/b/a 1822-RCH		9/30/2016			26	37
					Residentia	al Care
Item		Total	CCNH	RHNS	Hom	e
12. Interest						
A. Building, Land Improvement & Non-Movable						
Equipment <ol> <li>First Mortgage</li> </ol>	\$					
Name of Lender	Rate			的过去式		<b>811</b> 84
	Rate					
Address of Lender						
2. Second Mortgage	\$					
Name of Lender	Rate			<b>建設計</b>		伦东
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			Connection Books I and the owner of the Second Books of the		person a l'anna ann an an Anna	
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$					

(Carry Subtotals forward to next page)

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

Name of Facility License 1			Report for Y	ear Ended		Page of
Stamford Elderly Housing Corp. d/t 1822	-RCH		9/30/2016			27   37
Itom			Total	CONU	DING	Residential Care Home
Item	totals Dro	ught Forward:	Total	CCNH	RHNS	
12. C. Movable Equipment	iolais Dio	ugiit roi waiti.	+			
1. Automotive Equipment		\$				
A. Item	Rate	_⊅ Amount		AVER , MARINE		
A. ttem	Raie	Amount				
Lender		1				
			行霍子和群			
Address of Lender						
2. Other (Specify)		\$		- <b>A</b> ria (1996) (1997) (1998)		
A. Item	Rate	Amount	小会投入了的	法国际计学的		
· · · · · · · · · · · · · · · · · · ·			计程序的			
Lender						<b>门。</b> 、《金融》。
Address of Lender					Read States	
B. Item	Rate	Amount				
				國家 激躁		
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Intere	est					
Expense (C1 + 2)		\$				
12. D. Other Interest Expense (Specify)		\$				
· · · · · · · · · · · · · · · · · · ·		<u>.</u>				
13. Total All Interest Expense (12B7 + 120	C3 + 12D	) \$			·	
14. Insurance						
a. Insurance on Property (buildings on	ly)	\$				3,484
b. Insurance on Automobiles		\$	2,803			2,803
c. Insurance other than Property (as split $P_{1}$ )	becified ab	,				
1. Umbrella ( <i>Blanket Coverage</i> )		\$	15,956			15,956
<ol> <li>Fire and Extended Coverage</li> <li>Other (<i>Specify</i>)</li> </ol>						
D & O Insurance		\$	4,086			4,086
		н.				
14d. Total Insurance Expenditures (14a + 1	b+c	\$	26,329			26,329
15. Total All Expenditures (A-13 thru C-1	,	\$				2,332,377

Name	e of Fa	cility		Li	cense No.	Report for Ye	ar Ended	Page	of
			Housing Corp. d/b/a Scofield Manor		1822-RCH	9/30/2016			37
					Total			T	
Item	Page	Line			Amount of			Residential	Care
	No.		Item Description		Decrease	CCNH	RHNS	Home	
			es and Wages		1.2542-07-176				
1.			Outpatient Service Costs	\$					
2.			Salaries not related to Resident Care	\$					-
3.			Occupational Therapy	\$	•	· · · · · · · · ·			
4.			Other - See attached Schedule	\$	16,624			16	,624
Page	13 - I	Profes	sional Fees		Minet Life	化安排酶 化乙酸			
5.			Resident Care Physicians **	\$					
6.			Occupational Therapy	\$					
7.			Other - See attached Schedule	\$					
Page	s 15 &	. 16 -	Administrative and General		12-3-56-6	States and	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		
8.			Discriminatory Benefits	\$					
9.	15	1c	Bad Debts	\$	(5,000)			(5	,000)
10.			Accounting & Legal	\$	(1997)			· · · · · · · · · · · · · · · · · · ·	
11.			Telephone	\$					
12.			Cellular Telephone	\$					
13.			Life insurance premiums on the life		· 我们认识了我这			STREETS -	
			of Owners, Partners, Operators	\$		<b></b>			
14.			Gifts, flowers and coffee shops	\$				· · ·	
15.			Education expenditures to colleges or	-		WELLAND ROOM			
			universities for tuition and related costs						
			for owners and employees	\$					
16.			Travel for purposes of attending		1.21.14 (All - 20)		<b>建来也当冬生</b> ;		10.00
			conferences or seminars outside the		· 法保证 印		<b>经会计</b> 资金表		
			continental U.S. Other out-of-state		化 新 (1)		常有目的。在	國際國家	
			travel in excess of one representative	\$		n szeret is analog ist	an der sterner and and an		
17.			Automobile Expense (e.g. personal use)	\$					
18.	16	m3	Unallowable Advertising *	\$	810			<u> </u>	810
19.			Income Tax / Corporate Business Tax	\$			· · · · ·	· · · · ·	
20.			Fund Raising / Contributions	\$					•
21.			Unallowable Management Fees	\$			· · · · · · · · · · · ·		
22.	- N		Barber and Beauty	\$					
23.			Other - See attached Schedule	\$	391			· · · · ·	391
	18 - L	Dietar	y Expenditures	+					
24.			Meals to employees, guests and others						
			who are not residents	\$		n aliya ng tang galan ng tang ga sa ba			⊕ HURL (BDSK)
Page	19 - I	aund	ry Expenditures	*	MAL WARDAN EN	CAREA PAR			3: S.
25.			Laundry services to employees, guests						
			and others who are not residents	\$					
Page	20 - F		keeping Expenditures					· · · · · · · · · · · · · · · · · · ·	
26.			Housekeeping services to employees, guests						
-0.			and others who are not residents	\$	112. Juli 424 - 174.			A TRUNK BOOK	
I			Subtotal (Items 1 - 26)		12,825			. 12	,825
			Vanted"			rrv Subtotal f	<u> </u>		,

# **D.** Adjustments to Statement of Expenditures

* All except "Help Wanted".

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

⁽Carry Subtotal forward to next page)

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

### Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description		CCNH	RHNS	Residential Care Home
10	12b1	RN: Direct Care - Capped at avg. rate of Aides (See attached)	i filosofie en			\$ 16,624
			in e Maria			
						art Artista
	33549					
otal Othe	r Salaries /	Adjustment		<b>\$</b>	<b>\$</b>	\$ 16,624

### Schedule of Fees Adjustments

Page Ref	Line Ref Description	CCNH	RHNS	Residential Care Home
				All All and All All All All All All All All All Al
A signal				
2				
<b>Total Othe</b>	r Fees Adjustments	<b>S</b> -	\$ -	\$-

### Schedule of Other A&G Adjustments

-----

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	m13	Food - Employee Meetings			\$ 391
1					
otal Othe	r A&G Ad	justments	\$-	\$	\$ 391

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

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

Pg. 28b

### State of Connecticut Annual Report of Long-Term Care Facility CSP-29 Rev. 10/2006

			D. Adjustments to Stateme	nt	of Expend	litures (co	ont'd)		
Nam	e of Fa	acility		Lie	cense No.	Report for Y	ear Ended	Page	of
Stam	ford E	lderly	Housing Corp. d/b/a Scofield Manor		1822-RCH	9/30/2016		29	37
					Total	[			·
Item	Page	Line			Amount of			Reside	ential Care
No.	No.		Item Description		Decrease	CCNH	RHNS	l F	Iome
	<b></b>	· · · · ·	Subtotals Brought Forward	\$	12,825				12,825
Page	20 - K	Reside	nt Care Supplies***		""""""""	行行之礼的人			1442
27.			Prescription Drugs	\$				I	
28.			Ambulance/Limousine	\$					
29.			X-rays, etc	\$	· · · · · · · · · · · · · · · · · · ·	<u> </u>			
30.			Laboratory	\$				-	
31.			Medical Supplies	\$					
32.			Oxygen (non emergency)	\$					
33.			Occupational Therapy	\$					
34.			Other - See Attached Schedule	\$	3,181				3,181
Page	22 - N	1ainte	enance and Property			rte_1	<u>61073</u>		
35.			Excess Movable Equipment Depreciation				<b>滚斜线滚</b>		北洲社会
			See Attached Schedule	\$					
36.			Depreciation on Unallowable						2.6.6.9
			Motor Vehicles	\$					
37.			Unallowable Property and Real		和新了的中心。		<b>医生物</b>		
			Estate Taxes	\$					
38.			Rental of Building Space or Rooms	\$					
39.			Other - See Attached Schedule	\$					
Page	27 - I	nsura	nce						
40.			Mortgage Insurance	\$					
41.			Property Insurance	\$					
Other	r - Mis	cella	neous						<b>3 4 4 5</b> 7
42.			Research or Experimental Activities	\$			·		
43.			Radio and Television Revenue	\$					
44.			Vending Machine Revenue	\$					
45.			Purchase Discounts and Allowances	\$					
46.			Duplications of functions or services	\$					
47.			Expenditures made for the protection,						法法法法
			enhancement or promotion of the			· · · · · · · · · · · · · · · · · · ·			
			providers interest	\$					
48.			Interest Income on Accounts Rec	\$					
49.			Other (include personnel and other						
			costs unrelated to resident care) - See						
			Attached Schedule	\$	143,180				143,180
Not <b>F</b>	for Pr	ofit P	roviders Only				Star 0-11		
50.			Building/Non Movable Eq. Depreciation		主义的制制和	的医制液	法法的分子		t ( it is i
			Unallowable Building Interest -				· 建全分量		
			See Attached Schedule	\$					
51.	Total	Amoi	int of Decrease (Items 1 - 50)	\$	159,186				159,186

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

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

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

### Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5i	Cable TV (See attached)	na da ante da a Ante da ante da		\$ 2,524
20	5j	Medical Supplies			\$ 462
20		Over the Counter Drugs			\$ 195
				an ann an an ann ann ann ann ann ann an	
	an a				
otal Othe	r Ancillary	Costs	<b>S</b>	<b>S</b>	\$ 3,181

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
	teri Teriliya				
이 가지 않으며 같은 것 같은 것 같이 같이 같이 같이 같이 같이 같이 같이 않으며 않으며 않으며 않으며 않는 것이 같이 많이 없다. 같이 같이 같이 많이 많이 많이 많이 많이 많이 없다. 같이 많이 많이 많이 많이 같이 같이 많이					
fotal Exces	s Movable	Equipment Depreciation	<b>S</b> -	<b>\$</b>	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
la de la					
			Marka ng sala Ni		
	en de la composition Sel conservation de la composition de la				
in a start of the second s					
	in (1. 19 Tradition (1. 19	naga serengina kana kana kana kana kana kana kana k	enver fra de la		
<b>Fotal Othe</b>	r Property	Adjustments	\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
See Page	29c	Wormser (See attachment)		Rich of the state of the state	\$ 143,180
				A for A set of the set	
Total Oth	er Adjustm	ents	\$-	\$-	\$ 143,180

### Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
	an. An Saint				
					- 1 - 1 - 1
	1997) 1997 - 1997 1997 - 1997 - 1997				
					<u>kola p</u> ra
Fotal Unal	lowable Bu	ilding Interest	s _	<b>S</b> -	<b>S</b> -

### STAMFORD ELDERLY HOUSING CORPORATION d/b/a SCOFIELD MANOR Cable TV Disallowance 9/30/2016

Total Cable Tv Expense	\$ 6,124	TB Linked
Total Monthy Fee Allowed	\$ 300	
Total Months	 12	
Total Allowable Expense	\$ 3,600	
Total Monthy Fee Allowed Total Months	\$ 2,524	{a}

Tickmark

**{a}** 

Ties to page 29a

Pg. 29b

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

Wormser meals disallowance

September 30, 2016

<u>Calculation of Meals</u> Scofield Manor			
Resident Days	16,925		* Fringe benefit calculation:
Meals per day	3		Total Fringes
Meals per year	50,775		Total Salaries
Weiner			
Wormser Congregate Number of Beds			
	41		
Meals per day	14,965		
Meals per year	14,905		
Total dietary meals per year	65,740		
Square Footage of Facility	24,000		
Square Footage of Kitchen	682		
Kitchen space as % of total	2.84%	-	
Total meals served	65,740		
Wormser meals	14,965		
Catering as % of dietary	22.76%	-	
Catering Allocation of Kitchen sp	bace 0.65%		
Expenses			
Administrative & General	Heat	31,702	
	Light & Power	52,585	
	Water	9,672	
	Total	93,959	-
	Catering Allocation	0.65%	
	Unallowable Amount	\$ 608	-
Capital	Property Insurance	26,329	
	Catering Allocation	0.65%	-
	Unallowable amount	\$ 170	-
Direct	Dietary Salaries	252,733	
	Dietary Fringes	151,712	*
	Dietary Supplies	-	
	Raw Food	221,113	
	Total	625,558	
	Meals served allocation	22.76%	
		\$ 142,401	•
			•
Total disallowed expenses	<u>\$ 143,180</u>		

Pg. 29c

579,802 965,878 60.03%

### State of Connecticut Annual Report of Long-Term Care Facility CSP-30 Rev.10/2005

### F. Statement of Revenue

F. Statement of Re					1	
Vame of Facility License No. Itamford Elderly Housing Corp. d/b/a Sc 1822-RCH		Report for Year Ended 9/30/2016			Page 30	of   37
		····	CONT	DING	Reside	ntial Care
Item I. Resident Room, Board & Routine Care Revenue		Total	CCNH	RHNS		ome
	¢					
1. <u>a. Medicaid Residents (<i>CT only</i>)</u>	\$	1,969,569				1,969,569
b. Medicaid Room and Board Contractual Allowance **	\$			·	+	
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$					
b. Medicare Room and Board Contractual Allowance **	\$					<u> </u>
4. a. Private-Pay Residents and Other	\$	50,004				50,004
b. Private-Pay Room and Board Contractual Allowance **	\$		The second second			an a
II. Other Resident Revenue		Strenges	0.924			
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$			ļ		
2. <u>a. Medical Supplies - Medicare</u>	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$		·	<u> </u>	<b> </b>	
3. a. Physical Therapy - Medicare	\$					
b. Physical Therapy - Medicare Contractual Allowance **	\$				<u> </u>	
c. Physical Therapy - Non-Medicare	\$			<b></b>	ļ	
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				· · · ·	
4. <u>a. Speech Therapy - Medicare</u>	\$				<b> </b>	
b. Speech Therapy - Medicare Contractual Allowance **	\$				ļ	· · ·
c. Speech Therapy - Non-Medicare	\$				<b> </b>	
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$			ļ	ļ	. <u> </u>
5. a. Occupational Therapy - Medicare	\$		·····		ļ	
b. Occupational Therapy - Medicare Contractual Allowance **	\$				ļ	
c. Occupational Therapy - Non-Medicare	\$				ļ	
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$	2,019,573	165.6 Million and American Management (187.0 Million			2,019,573
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$					
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$	270,525				270,525
V. Total Other Revenue (1 thru 8)	\$	270,525				270,525
VI. Total All Revenue (III +V)	\$	2,290,098				2,290,098
L, `, ´,,,, ,,		2,270,070	l	<u>ا</u>	· · · · · · · · · · · · · · · · · · ·	2,270,090

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

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

### Attachment Page 30

### Schedule of Other Resident Revenue - Medicare

### **Related Exp**

age Ref Description	CCNH	RHNS	Residential Care Home
			-
			and the second
		한 같은 이 같아.	
		e zacele	
otal Other Resident Revenue - Medicare	<b>S</b> -	\$ -	\$

### Schedule of Other Non-Medicare Resident Revenue

### **Related Exp**

Page Ref	Description	CCNH	RHNS	Care Home
				is and started
<b>Fotal Othe</b>	Resident Revenue	<b>\$</b> -	<b>S</b> -	<b>S</b> -

### **Interest Income**

.....

### Account

# Page Ref Account Residential Care Home Image: Image Ref Account Image Ref Image Ref</td

### Schedule of Other Revenue

.....

Page Ref	Description	CCNH	RHNS	Residential Care Home
				-
30 IV 8	Wormser/Other Catering Income			\$ 170,525
30 IV 8	City of Stamford Grant			\$ 100,000
			á.	
				승규는 감독 감독
se tra				
<b>Total Othe</b>		\$ -	<b>\$</b> -	\$ 270,525

### State of Connecticut Annual Report of Long-Term Care Facility CSP-31 Rev. 6/95

# G. Balance Sheet

Name of Fac	ility	License No.	Report for Year Ended	Page	of
Stamford Elc	derly Housing Corp. d/b/a	a § 1822-RCH	9/30/2016	31	37
		Account		A	mount
Assets					
	t Assets				
	sh ( <i>on hand and in banks</i>	<del></del>		\$	73,547
	sident Accounts Receivab	<del></del>	<u></u>	\$	280,676
	ner Accounts Receivable	(Excluding Owners or	Related Parties)	\$	
	entories			\$	
	paid Expenses			\$	29,795
	Prepaid Expenses & Othe		29,795		化长星。
b					
с. ₋	·				
<u> </u>					
	erest Receivable			\$	
	dicare Final Settlement R		·····	\$	
8. Utr	ner Current Assets (itemiz	ze )		\$	
	<u> </u>	· · · · · · · · · · · · · · · · · · ·			
	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~				
	Current Assets (Lines Al	thru 8)		\$	384,018
B. Fixed A					
<u>1. Lan</u>				\$	
2. Lan	nd Improvements	*Historical Cost		\$	
2	1 11	Accum. Depreciation			
3. Bui	ldings	*Historical Cost	1,066,967	\$	22,540
	1 11 1	Accum. Depreciation	·····		
4. Lea	sehold Improvements	*Historical Cost	746,751	\$	257,493
		Accum. Depreciation			
5. Noi	n-Movable Equipment	*Historical Cost	165,056	\$	4,682
		Accum. Depreciation	na anna an anna an anna an an an an an a		
6. Mo	vable Equipment	*Historical Cost	266,904	\$	33,334
		Accum. Depreciation			
7. Mo	tor Vehicles	*Historical Cost	150,284	\$	
0.14		Accum. Depreciation	on 150,284 Net		
8. Mir	or Equipment-Not Depr	eciable		\$	
9. Oth	er Fixed Assets (itemize)	)		\$	(5,185
	F/S vs C/R NBV	, ,	(5,185)	-	(0,00
			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
3-10. Tot	al Fixed Assets (Lines B	31 thru 9)		\$	312,864

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

(Carry Total forward to next page)

### State of Connecticut Annual Report of Long-Term Care Facility CSP-32 Rev. 6/95

# G. Balance Sheet (cont'd)

Nam	e of	Facility	License No.	Report for Year Ended		Page		of
Starr	nfor	d Elderly Housing Corp. d/b/a S	1822-RCH	9/30/2016		32		37
			Account		<u> </u>	Ar	nount	
		· · · · · · · · · · · · · · · · · · ·	e de la companya de l	Total Brought Forward:	\$		6	96,882
C.	Le	asehold or like property recorde	d 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	\$			
		Minor Equipment-Not Deprec			\$			
C-8		tal Leasehold or Like Properti	es (C1 thru 7)		\$			
D.		estment and Other Assets						
		Deferred Deposits			\$			
		Escrow Deposits			\$			
	3.	Organization Expense	*Historical Cost					
			Accum. Depreciation	Net	\$			
	4.		~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~		\$			
	5.	Investments Related to Reside	nt Care ( <i>itemize</i> )		\$			
			·					
	6.	Loans to Owners or Related Pa	·····		\$			
		Name and Address	Amount	Loan Date				
						又很过		
								建計
								1.16
	7	Other Assets (itemize)			¢		/1	62 126
	7.	Inter Program - Due From		(163,426)	Ъ		() 	63,426)
				(103,420)				
			· · _ · · ·					
D-8	To	tal Investments and Other Ass	ots (Lines D1 thru 7)		\$		<u>/1</u>	63,426)
		tal All Assets (Lines A9 + B10			<u></u> Տ		`	<u>33,456</u>
<u>, -</u> ,					Ψ			55,450

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

### State of Connecticut Annual Report of Long-Term Care Facility CSP-33 Rev. 6/95

Name of Fac	ility		License No.	Report for Year I	Ended	Page	of
Stamford Ele	derly l	Housing Corp. d/b/a Scofield	1822-RCH	9/30/2016		33	37
			Account			Am	ount
Liabilities							
А.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable	<u> </u>		\$		193,190
	2.	Notes Payable (itemize)			· \$		
					Å		
		·					
				· · · · · ·			4.1.3.4.5.1.5
	3.	Loans Payable for Equipme		· · ·	\$		
		Name of Lender	Purpose	Amount	Date Due		
					Ĩ		
						化合理》	
	4.	Accrued Payroll (Exclusive of Owners and/or Stockholders only)					110,86
	5.	Accrued Payroll (Owners an			\$		
	6.	Accrued Payroll Taxes Paya			\$		
	7.	Medicare Final Settlement F			\$		
	8.	Medicare Current Financing	··· ·· · · ·· ·· ·· ·· ·· ·· ·· ·· ·· ·		\$		
	9.	Mortgage Payable (Current			\$		
	10.	Interest Payable (Exclusive		ated Parties)	\$		
		Accrued Income Taxes*	- <u> </u>		\$		
		Other Current Liabilities (it	emize )		\$		175,06
		Deferred revenue - Other	6,1	93		法法律法	
		Other current liabilities	22,3	94			
		Accrued liabilities - other	146,4	17		<b>A 12</b> A 42	
						教室神話	
A-13	. Tot	tal Current Liabilities (Line	s A1 thru 12)		\$		479,120

# G. Balance Sheet (cont'd)

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

(Carry Total forward to next page)

### State of Connecticut Annual Report of Long-Term Care Facility CSP-34 Rev. 6/95

# G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page	of
Stamford Elderly Housing Corp. d/b/a Scof	i 1822-RCH	9/30/2016		34	37
	Account	ccount			unt
		Total Broug	ht Forward:		479,120
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment	· · · · · · · · · · · · · · · · · · ·		\$		
Name of Lender	Purpose	Amount	Date Due		
· · · · · · · · · · · · · · · · · · ·			, M		
2. Mortgages Payable		• • • • • • • • • • • • • • • • • • • •	\$		
3. Loans from Owners or Rel	ated Parties (itemize	)	\$		
Name and Address of Lender	Amount	Loan D	ate 🛃	加速的建成	
			-1		
			4	<b>法法</b> 律师	
					4274.4
				<b>里里</b> ,設置	
4. Other Long-Term Liabilitie	es (itemize )		\$	ANT CONTRACTOR	
			成的名字形		
·				<b>教授学校</b> 学校	
B-5. Total Long-Term Liabilities (	Lines B1 thru 4)		\$		AND STREET, ST
C. Total All Liabilities (Lines A-			\$		479,120

### State of Connecticut Annual Report of Long-Term Care Facility CSP-35 Rev. 6/95

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

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

### State of Connecticut Annual Report of Long-Term Care Facility CSP-36 Rev. 6/95

# H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year I	Ended	Page	of
Stamford Elderly Housing Corp. d/b/a S		9/30/2016		36	37
	Account			Aı	nount
A. Balance at End of Prior Period as	shown on Report of 09	9/30/2015		\$	(195,363)
B. Total Revenue (From Statement o	f Revenue Page 30)		Ś	5	2,290,098
C. Total Expenditures (From Stateme	ent of Expenditures Pa	age 27)	5	6	2,297,892
D. Net Income or Deficit			5	5	(7,794)
E. Balance				5	(203,157)
F. Additions					
1. Additional Capital Contributed	d (itemize)			<b>电波波</b> 派	
Expenses Per Page 27	\$2,332,377				
F/S vs C/R Dep	(34,485				
Expenses Per F/S	\$2,297,892			36.30	
2. Other ( <i>itemize</i> )					
				化建立	
				and the	
		<u> </u>			
F-3. Total Additions				<u> </u>	
G. Deductions				<b>N</b>	
1. Drawings of Owners/Operator					
Name and Address (No., City	, State, Zip )	Title	Amount		
2. Other Withdrawings (Specify)			S	) 	
Purpose		Amou	nt		
					相接受的主义。
				antanti.	
3. Total Deductions			9		
H. Balance at End of Period	09/30/1	6	9	6	(203,157)

### State of Connecticut Annual Report of Long-Term Care Facility CSP-37 Rev. 9/2002

Name of Facility	License No.	Report for Year Ended	Page of						
Stamford Elderly Housing Corp. d/b/a	1822-RCH	9/30/2016	37 37						
	Check appropriate category								
Chronic and Convalescent Nursing Home only (CCNH)	□ Rest Home with Nursing Supervision only (RHNS)	☑ Residential Care Home							
Preparer/Reviewer Certification									
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.									
Signature of Preparer, Title Date Signed									
Printed Name of Preparer		······							
Matthew S. Bavolack	Matthew S. Bavolack								
Addres Address		Phone Number							
555 Long Wharf Drive, New Haven, CT 065	11	203-781-9600							

# I. Preparer's/Reviewer's Certification

Subject to the attached accountants' consulting report



### ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Stamford Elderly Housing Corp. d/b/a Scofield Manor for the year ended September 30, 2016, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Stamford Elderly Housing Corp. d/b/a Scofield Manor. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

### MARCUM LLP

New Haven, CT January 24, 2017

MARCUM GROUP

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

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

Complete the following check list. <u>Provide an explanation for any "No" answers.</u> 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?
Yes No	2.	Are the methods of allocating costs consistent with cost year 2015? If not, explain the reporting change.
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.
Yes No ✓ Explanation:	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.

Yes No



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

Yes No **Solution** 

6. During cost year 2016, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?



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?



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

**Explanation:** 



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

Explanation:



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

Explanation:	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No <b>Solution</b> Explanation:	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No	<ul> <li>13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2015?</li> </ul>
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?
Yes No <b>Solution</b> Explanation:	15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
Yes No <b>Solution</b> Explanation:	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Yes No

<b>Explanation</b> :	17. Have all contractual allowances been properly reported on Page 30?
Yes No <b>Solution</b> Explanation:	<ol> <li>If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.</li> </ol>
Yes No <b>Solution</b> Explanation:	<ol> <li>Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.</li> </ol>
Yes No	20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? <i>If detail is not provided, appropriate disallowances will be made.</i>
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?
Yes No	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

lient: ngagement:		Scofield Manor Medicald - Scofield Manor 2016 Cost Report				
eriod Ending:		9/30/2016				
rial Balance		A.01 - TB-OTHER		. 19		
A	ccount	Description	ADJ	JE Ref #	RJE	FINAL
			9/30/2016			9/30/2016
1	11101	Cash-unrestricted	40,343.00			40,343.0
1	11102	Cash-unrestricted	22,394.00			22,394.0
1	11103	Cash-unrestricted	5,467.00			5,467.0
	11104	Cash-unrestricted	5,343.00			5,343.0
	24001	Account receivable - other government	137,747.00			137,747.0
	25050	Account receivable - miscellaneous - Other	56,908.00			56,908.0
	25052 26101	Account receivable - Other Allowance for doubtful accounts - tenants	100,000.00 (13,979.00)			100,000.0 (13,979.0
	42001	Prepaid expenses and other assets	29,795.00			29,795.0
	44001	Inter program - due from	(163,426.00)			(163,426.0
	62001	Buildings	165,754.00			165,754.0
	63001	Furniture, equipment and machinery - dwellings	295,946.00			295,946.0
	64001	Furniture, equipment and machinery - administration	415,276.00			415,276.0
1	66001	Accumulated depreciation	(821,605.00)			(821,605.0
3	03110	PATIENT REVENUE	0.00		(1,969,569.00)	(1,969,569.0
				RJE - 2	(1,969,569.00)	
3	03111	Private Pay	0.00		(50,004.00)	(50,004.0
				RJE - 2	(50,004.00)	
3	03691	WORMSER CATERING INCOME	0.00		(170,525.00)	(170,525.0
_				RJE - 2	(170,525.00)	
	12001	Accounts payable <= 90 days	(97,924.00)			(97,924.0
	21001	Accrued wage/payroll taxes payable	(30,371.00)			(30,371.0
	22001 33001	Accrued compensated absences - current portion	(80,495.00) (95,266.00)			(80,495.0 (95,266.0
	42001	Accounts payable - other government Deferred revenue - Other	(6,193.00)			(95,200.0
	45001	Other current liabilities	(22.394.00)			(22,394.0
	46001	Accrued liabilities - other	(146,477.00)			(146,477.0
	01111	SALARIES- KITCHEN STAFF	0.00		252,733.00	252,733.0
				RJE - 7	252,733.00	•
4	01112	SALARIES- ADMINISTRATION STAFF	0.00		115,515.00	115,515.0
				RJE - 7	115,515.00	
4	01113	SALARIES- ATTENDANTS	0.00		346,583.00	346,583.0
				RJE - 7	346,583.00	
40	01113.1	SALARIES-RN DIRECT CARE	0.00		38,865.00	38,865.0
	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~			RJE - 7	38,865.00	
4	01114	SALARIES- BUILDING MAINT. STAFF	0.00		41,610.00	41,610.0
4	01115	SALARIES-HOUSE KEEPING STAFF	0.00	RJE - 7	41,610.00	40.062.0
4	01115	SALARIES-HOUSE REEFING STAFF	0.00	RJE - 7	40,962.00 40,962.00	40,962.0
4	01116	SALARIES- LAUNDRY STAFF	0.00		27,753.00	27,753.0
	01110		0.00	RJE - 7	27,753.00	27,733.0
4	01117	SALARIES-SOCIAL SERVICES STAFF	0.00		29,285.00	29,285.0
				RJE - 7	29,285.00	,
4	52937	Subscriptions	0.00		738.00	738.0
				RJE - 11	738.00	
5	12101	Unrestricted Net Assets	195,363.00			195,363.0
5	12742	TELEPHONE - CELLULAR	0.00		940.00	940.0
				RJE - 10	940.00	
5	13352	EMPLOYEE BENEFITS-MERF	0.00		101,974.00	101,974.0
_		-		RJE - 1	101,974.00	
5	13355	Dental	0.00	<b>D</b> . <b>-</b>	30,544.00	30,544.0
-	40050			RJE - 1	30,544.00	0.475.0
5	13356	LTD	0.00	RJE - 1	2,175.00	2,175.0
5'	22614	Equipment Lease Expense	0.00	NJE - I	2,175.00 1,586.00	1,586.0
0.	22014	Equipment Lease Expense	0.00	RJE - 14	1,586.00	1,000.0
5	25131	DIETARY SUPPLIES	0.00		10.00	10.0
0.			0.00	RJE - 3	10.00	
5-	43631	HOUSEKEEPING SUPPLIES	0.00		17,349.00	17,349.0
-				RJE - 4	17,349.00	,
5-	45501	LAUNDRY RENTALS	0.00		1,148.00	1,148.0
				RJE - 5	1,148.00	
5	50502	D & O Insurance	0.00		4,086.00	4,086.0
				RJE - 8	4,086.00	

Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2016			9/30/2016
552992	Car Insurance	0.00		2,782.00	2,782.00
564541		0.00	RJE - 8	2,782.00 84,561.00	84 561 00
504541	FEDERAL SOCIAL SECURITY	0.00	RJE - 1	84,561.00	84,561.00
580500	Bad Debt Expense	(5,000.00)		04,001.00	(5,000.00)
708002	Other government grants	(100,000.00)			(100,000.00)
708003	Other government grants	(160,000.00)		160,000.00	0.00
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	other gerennient grante	(100,000.00)	RJE - 15	160,000.00	0.00
715001	Other revenue	(2.019,573.00)		2,019,573.00	0.00
		(	RJE - 2	2,019,573.00	
715002	Other revenue	(170,525.00)		170,525.00	0.00
		(,	RJE - 2	170,525.00	
911001	Administrative salaries	129,148.00		(56,576.00)	72,572.00
			RJE - 7	(129,148.00)	
			RJE - 7	72,572.00	
912001	Auditing fees	27,400.00		250.00	27,650.00
			RJE - 12	250.00	
913001	Management Fee	103,054.00			103,054.00
913201	Front Line Service Fee	14,223.00			14,223.00
914001	Advertising and Marketing	1,057.00		(247.00)	810.00
			RJE - 13	(247.00)	
915001	Employee benefit contributions - administrative	69,158.00		(69,158.00)	0.00
			RJE - 1	(69,158.00)	
916001	Office Expenses - Equipment Maintenance & Repair	3,377.00		(1,551.00)	1,826.00
			RJE - 3	35.00	
			RJE - 14	(1,586.00)	
916002	Office Expenses - Equipment Purchases < 5,000	744.00			744.00
916003	Office Expenses - Other Office Expense	1,110.00			1,110.00
916004	Office Expenses - Postage	34.00			34.00
916008	Office Expenses - Stationary/Supplies	2,756.00			2,756.00
916009	Office Expenses - Telephone	8,610.00		(940.00)	7,670.00
			RJE - 10	(940.00)	
917001	Legal Expense	8,726.00			8,726.00
918001	Travel	242.00			242.00
919002	Other - Consulting Fees	17,873.00		(250.00)	17,623.00
			RJE - 12	(250.00)	
919004	Other - Data Processing	16,040.00			16,040.00
919006	Other - Membership Dues & Fees	738.00		(738.00)	0.00
			RJE - 11	(738.00)	
919007	Other - Miscellaneous Sundry	1,910.00		(1,910.00)	0.00
			RJE - 3	(1,910.00)	
919008	Other - Staff Training	2,013.00			2,013.00
919009	Other - Temporary Labor	25,386.00			25,386.00
919010	Other - Bank Fees	1,552.00			1,552.00
921001	Tenant services - salaries	758,972.00		(758,972.00)	0.00
004000	Tagant can income laries Questing	50 707 00	RJE - 7	(758,972.00)	
921002	Tenant services - salaries Overtime	50,787.00		(50,787.00)	0.00
923001	Employee herefit centributions, tenent convices	400 000 00	RJE - 7	(50,787.00)	0.00
923001	Employee benefit contributions - tenant services	438,336.00		(438,336.00)	0.00
924001	Tenant services - other	27 026 00	RJE - 1	(438,336.00)	0.00
324001	renant services - other	37,936.00		(37,936.00)	0.00
924002	Topast apprison other (Food Sonvison)	004 402 00	RJE - 9	(37,936.00)	454 750 00
924002	Tenant services - other (Food Services)	221,103.00		(66,351.00)	154,752.00
931001	Water	0 672 00	RJE - 6	(66,351.00)	0 672 00
932001	Electricity	9,672.00			9,672.00 52,585.00
933001	Gas	52,585.00 5,365.00			5,365.00
934001	Fuel	26,337.00			26,337.00
941001	OM&O - Labor	41,155.00		(41,155.00)	0.00
	CINCO - LADOI	41,100.00	RJE - 7	(41,155.00)	0.00
				• •	0.00
	OM&O Labor - Overtime	1 422 00		(1 / 22 / 00)	
941002	OM&O Labor - Overtime	1,422.00	RIF - 7	(1,422.00) (1,422.00)	
941002			RJE - 7	(1,422.00) (1,422.00)	
941002 942002	OM&O Materials - Carpentry	135.00	RJE - 7		135.00
941002 942002 942003	OM&O Materials - Carpentry OM&O Materials - Electrical	135.00 284.00	RJE - 7	(1,422.00)	135.00 284.00
941002 942002	OM&O Materials - Carpentry	135.00		(1,422.00)	135.00
941002 942002 942003 942006	OM&O Materials - Carpentry OM&O Materials - Electrical OM&O Materials - Janitorial	135.00 284.00 22,372.00	RJE - 7 RJE - 4	(1,422.00)	135.00 284.00 5,023.00
941002 942002 942003	OM&O Materials - Carpentry OM&O Materials - Electrical	135.00 284.00		(1,422.00)	135.00 284.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
942009	OM&O Materials - Plumbing	826.00			826.0
942011	OM&O Materials - Vehicles	3,365.00			3,365.0
943010	OM&O Contracts - Garbage/Trash Removal	12,823.00			12,823.0
943030	OM&O Contracts - Snow Removal	3,570.00			3,570.0
943040	OM&O Contracts - Elevator	1,030.00			1,030.0
943050	OM&O Contracts - Landscape/Grounds	9,084.00			9,084.0
943070	OM&O Contracts - Electrical	1,144.00			1,144.0
943080	OM&O Contracts - Plumbing	6,483.00			6,483.0
943090	OM&O Contracts - Extermination	2,310.00			2,310.0
943100	OM&O Contracts - Janitorial	31,892.00		(1,148.00)	30,744.0
			RJE - 5	(1,148.00)	
943110	OM&O Contracts - Routine Maintenance	22,959.00			22,959.0
943120	OM&O Contracts - Miscellaneous	538.00			538.0
945001	Employee benefit contribution - OM&O	10,947.00		(10,947.00)	0.0
			RJE - 1	(10,947.00)	
961101	Property Insurance	3,484.00		. , ,	3,484.0
961201	Liability Insurance	15,956.00			15,956.0
961301	Workmen's Compensation	61,361.00			61,361.0
961401	All other insurance	6,889.00		(6,868.00)	21.0
			RJE - 8	(6,868.00)	
962001	Other general expenses	160,000.00		(160,000.00)	0.0
562001	orner general expenses	100,000.00	RJE - 15	(160,000.00)	0.0
962101	Compensated absences	(15,606.00)		15,606.00	0.0
302101	Compensated absences	(10,000.00)	RJE - 7	15,606.00	0.0
974001	Depreciation expense	21,112.00	NJE - /	15,000.00	21,112.0
Marcum 10	Resident Transportation	0.00		7 104 00	7,194.0
Marculii To	Resident transportation	0.00		7,194.00	7,194.0
Moroum 11	Cablevision (Besidente)	0.00	RJE - 9	7,194.00	6 404 0
Marcum 11	Cablevision (Residents)	0.00		6,124.00	6,124.0
10.000			RJE - 9	6,124.00	
Marcum 12	Over the Counter Drugs	0.00	<b>B</b> 1 <b>E</b> 0	195.00	195.0
•• • ••			RJE - 9	195.00	
Marcum 14	Resident Entertainment	0.00		250.00	250.0
			RJE - 9	250.00	
Marcum 15	Resident Parties	0.00		378,00	378.0
			RJE - 9	378.00	
Marcum 16	Background Screening - Admissions	0.00		137.00	137.0
			RJE - 3	137.00	
Marcum 23	Uniform/Other	0.00		2,500.00	2,500.0
			RJE - 1	2,500.00	
Marcum 24	Background Checks	0.00		778.00	778.0
			RJE - 3	778.00	
Marcum 30	Health Insurance	0.00		296,687.00	296,687.0
			RJE - 1	296,687.00	
Marcum 31	Dietary Purchased Services	0.00		66,351.00	66,351.00
			RJE - 6	66,351.00	
Marcum 32	Holiday Party	0.00	NUL U	59.00	59.0
injarodini oz	Honday Farty	0.00	RJE - 3	59.00	00.0
Marcum 33	Food - Employee Meetings	0.00		391.00	391.0
Marcum 00	1 ood - Employee Meetings	0.00	RJE - 3	391.00	391.0
Marcum 34	Recreation Services	0.00	NJE - J		22 222 0
Marcum 54	Recreation Services	0.00		23,333.00	23,333.0
Maroum F	Boggittmont	0.00	RJE - 9	23,333.00	747 0
Marcum 5	Recruitment	0.00		747.00	747.0
			RJE - 3	500.00	
Marcure 0	Mediael Cumpline		RJE - 13	247.00	
Marcum 8	Medical Supplies	0.00	<b>D</b>	462.00	462.0
			RJE - 9	462.00	
		0.00		0.00	0.00
Total		0.00		0.00	0.0

•

Client. Engagement. Period Ending: Trial Balance: Workpaper	Scofield Manor Medicaid - Scofield Manor 2016 Cost Report 9/30/2016 A.01 - TB-OTHER A.03 - Grouped TB				
Workpaper: Account	Description	ADJ	JE Ref #	RJE	FINAL
· · · · ·	• • •	9/30/2016			9/30/2016
Group : [10-A]	Salaries and Wages				
Subgroup : [2] 911001	Administrators Administrative salaries	129,148.00		(56,576.00)	72,572.00
311001		128, 140.00	RJE - 7	(129,148.00)	12,012.00
Subtotal [2] Administrators		129,148.00	RJE - 7	72,572.00	72,572.00
Subgroup : [4] 401112	Other Administrative Salaries SALARIES- ADMINISTRATION STAFF	0.00		115,515.00	115,515.00
Subtotal [4] Other Adminis	trative Salaries	0.00	RJE - 7	115,515.00 115,515.00	115,515.00
				110,010.00	
Subgroup : [6C] 401111	Dietary Workers SALARIES- KITCHEN STAFF	0.00		252,733.00	252,733.00
Subtotal [5C] Dietary Work		0.00	RJE - 7	252,733.00 252,733.00	252,733.00
Subtotal [00] Dietary Work		0.00		252,733.00	252,733.00
Subgroup : [6B] 401115	Other Housekeeping Workers SALARIES-HOUSE KEEPING STAFF	0.00		40,962.00	40,962.00
			RJE - 7	40,962.00	
Subtotal [6B] Other Housel	keeping Workers	0.00		40,962.00	40,962.00
Subgroup : [7B] 401114	Other Maintenance Workers SALARIES- BUILDING MAINT, STAFF	0.00		41,610.00	41,610.00
		0.00	RJE - 7	41,610.00	41,010.00
941001	OM&O - Labor	41,155.00	RJE - 7	(41,155.00) (41,155.00)	0.00
941002	OM&O Labor - Overtime	1,422.00		(1,422.00)	0.00
Subtotal [7B] Other Mainter	nance Workers	42,577.00	RJE - 7	(1,422.00) (967.00)	41,610.00
Subgroup : [8B]	Other Laundry Workers			<u>.</u>	
401116	SALARIES- LAUNDRY STAFF	0.00		27,753.00	27,753.00
Subtotal [8B] Other Laundr	y Workers	0.00	RJE - 7	27,753.00	27,753.00
Subgroup : [12B1]	- RNs - Direct Care			· · · ·	·
401113.1	SALARIES-RN DIRECT CARE	0.00		38,865.00	38,865.00
Subtotal [12B1] RNs - Direc	ct Care	0.00	RJE - 7	<u>38,865.00</u> 38,865.00	38,865.00
Subgroup : [12D]	Aides and Attendants				
401113	SALARIES- ATTENDANTS	0.00		346,583.00	346,583.00
921001	Tenant services - salaries	758,972.00	RJE - 7	346,583.00 (758,972.00)	0.00
			RJE - 7	(758,972.00)	
Subtotal [12D] Aides and A	Itendants	758,972.00		(412,389.00)	346,583.00
Subgroup : [12H] 401117	Recreation Workers SALARIES-SOCIAL SERVICES STAFF	0.00		29,285.00	29,285.00
			RJE - 7	29,285.00	
Subtotal [12H] Recreation V	Workers	0.00		29,285.00	29,285.00
Subgroup : [12 3] 921002	Resident Care Tenant services - salaries Overtime	50,787.00		(50 787 00)	0.00
			RJE - 7	(50,787.00) (50,787.00)	
Subtotal [12 3] Resident Ca		50,787.00	-	(50,787.00)	0.00
Subgroup : [120]	Other Compensated absences	(45,000,00)		45 000 00	0.00
962101	Compensated absences	(15,606.00)	RJE - 7	15,606.00 15,606.00	0.00
Subtotal [120] Other Total [10-A] Salaries and W	lages	(15,606.00) 965,878.00	_	15,606.00	0.00
Group : [15] Subgroup : [1A1]	Expenditures Other than Salaries Workmen's Compensation				
961301	Workmen's Compensation	61,361.00	_	0.00	61,361.00
Subtotal [1A1] Workmen's	• • • • • •	61,361.00		0.00	61,361.00
Subgroup : [1A2] 513356	Disability Insurance	0.00		2,175.00	2,175.00
			RJE - 1	2,175.00	
Subtotal [1A2] Disability in:	surance	0.00	. —	2,175.00	2,175.00
Subgroup : [1A4] 564541	Social Security (FICA) FEDERAL SOCIAL SECURITY	0.00		84,561.00	84,561.00
			RJE - 1	84,561.00	
Subtotal [1A4] Social Secu	nty (FICA)	0.00		84,561.00	84,561.00

Client: Engagement: Period Ending: Trial Balance:	Scofield Manor Medicaid - Scofield Manor 2016 Cost Report 9/30/2016 A.01 - TB-OTHER				
Workpaper:	A.01 - TB-OTHER A.03 - Grouped TB				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
Subgroup : [1A5] 915001	Health Insurance Employee benefit contributions - administrative	69,158.00		(69,158.00)	0.00
			RJE - 1	(69,158.00)	
923001	Employee benefit contributions - tenant services	438,336.00	RJE - 1	(438,336.00) (438,336.00)	0.00
945001	Employee benefit contribution - OM&O	10,947.00	NGE - T	(10,947.00)	0.00
Marcum 30	Health Insurance	0.00	RJE - 1	(10,947.00) 296,687.00	296,687.00
Marcall 50			RJE - 1	296,687.00	
Subtotal [1A5] Health Insuran	Ce	518,441.00	_	(221,754.00)	296,687.00
Subgroup : [1A7]	Pensions				
513352	EMPLOYEE BENEFITS-MERF	0.00		101,974.00	101,974.00
Subtotal [1A7] Pensions		0.00	RJE - 1	101,974.00 101,974.00	101,974.00
S., b	0.44		<u></u>		
Subgroup : [1A9] 513355	Other Dental	0.00		30,544.00	30,544.00
			RJE - 1	30,544.00	
Marcum 23	Uniform/Other	0.00	RJE - 1	2,500.00 2,500.00	2,500.00
Subtotal [1A9] Other		0.00		33,044.00	33,044.00
Subgroup : [1C]	Rad Dable				
580500	Bad Debts Bad Debt Expense	(5,000.00)		0.00	(5,000.00)
Subtotal [1C] Bad Debts		(5,000.00)		0.00	(5,000.00)
Subgroup : [1D]	Accounting and Auditing				
912001	Auditing fees	27,400.00		250.00	27,650.00
Subtotal [1D] Accounting and	Auditing	27,400.00	RJE - 12	250.00	27,650.00
ounder [10] Horounding and	Adding			230.00	
Subgroup : [1E] 917001	Legal Expense	9 706 00		0.00	0 700 00
Subtotal [1E] Legal	Legar Expense	8,726.00 8,726.00	·	0.00	8,726.00
Rubarous : MC1	Office Supplier				
Subgroup : [1G] 916003	Office Supplies Office Expenses - Other Office Expense	1,110.00		0.00	1,110.00
916008	Office Expenses - Stationary/Supplies	2,756.00		0.00	2,756.00
Subtotal [1G] Office Supplies		3,866.00		0.00	3,866.00
Subgroup : [1H1]	Telephone and Telegraph				
916009	Office Expenses - Telephone	8,610.00	RJE - 10	(940.00) (940.00)	7,670.00
Subtotal [1H1] Telephone and	Telegraph	8,610.00		(940.00)	7,670.00
Subgroup : [1H2]	Cellular Phones and Beepers				
512742	TELEPHONE - CELLULAR	0.00		940.00	940.00
Subtotal (197 Collular Dhone	e and Bassar		RJE - 10	940.00	
Subtotal [1H2] Cellular Phone Total [15] Expenditures Other		623,404.00		940.00	940.00
o			_		
Group : [16] Subgroup : [2]	Expenditures Other than Salaries (cont'd) - Admin. and Genera Holiday Parties for Staff	1			
Marcum 32	Holiday Party	0.00		59.00	59.00
Subtotal [2] Holiday Partles fo	r Staff	0.00	RJE - 3	59.00 59.00	59.00
		0.00			
Subgroup : [4] 918001	Employee Travel Travel	242.00		0.00	242.00
Subtotal [4] Employee Travel		242.00		0.00	242.00
Subaraus (E)	Education Europea				
Subgroup : [5] 919008	Education Expense Other - Staff Training	2,013.00		0.00	2,013.00
Subtotal [5] Education Expense		2,013.00		0.00	2,013.00
Subgroup : [6]	Automobile Expense				
942011	OM&O Materials - Vehicles	3,365.00		0.00	3,365.00
Subtotal [6] Automobile Expen	nse	3,365.00		0.00	3,365.00
Subgroup : [M1]	Advertising Help Wanted				
Marcum 5	Recruitment	0.00		747.00	747.00
			RJE - 3 RJE - 13	500.00 247.00	
Subtotal [M1] Advertising Help	p Wanted	0.00		747.00	747.00
Subgroup : [M3]	Advertising Other				
914001	Advertising and Marketing	1,057.00		(247.00)	810.00
Subtotal [M3] Advertising Oth	er	1,057.00	RJE - 13	(247.00)	810.00
(mo) Materialing Out		1,001.00		1.001	010.00

Engagement: Period Ending: Triat Balanaa:	Scofield Manor Medicaid - Scofield Manor 2016 Cost Report 9/30/2016 A.01 - TR OTHER				
Trial Balance: Workpaper:	A.01 - TB-OTHER A.03 - Grouped TB				
Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016			9/30/2016
	•				
Subgroup : [M7] 916004	Postage Office Expenses - Postage	34.00		0.00	34.00
Subtotal [M7] Postage	Onice Expenses - Postage	34.00		0.00	34.00
0 h	<b>- ···</b> · · <b>·</b> · <b>·</b> · · · · · ·				
Subgroup : [M8] 919006	Dues and Membership Fees to Professional Associations Other - Membership Dues & Fees	738.00		(738.00)	0.00
		100.00	RJE - 11	(738.00)	0.00
Subtotal [M8] Dues and Mem	bership Fees to Professional Associations	738.00	_	(738.00)	0.00
Subgroup : [M9]	Subscriptions				
452937	Subscriptions	0.00		738.00	738.00
0			RJE - 11	738.00	
Subtotal [M9] Subscriptions		0.00	_	738.00	738.00
Subgroup : [M11]	Services Provided by Contract				
913201	Front Line Service Fee	14,223.00		0.00	14,223.00
919002	Other - Consulting Fees	17,873.00		(250.00)	17,623.00
919004	Other - Data Processing	16,040.00	RJE - 12	(250.00) 0.00	16,040.00
919009	Other - Temporary Labor	25,386.00		0.00	25,386.00
Subtotal [M11] Services Prov	vided by Contract	73,522.00	_	(250.00)	73,272.00
Subgroup : [M12]	Administrative Management Services				
913001	Management Fee	103,054.00		0.00	103,054.00
Subtotal [M12] Administrativ		103,054.00	_	0.00	103,054.00
0 I			_		
Subgroup : [M13] 919010	<b>Other</b> Other - Bank Fees	4 550 00		0.00	4 550 00
Marcum 16	Background Screening - Admissions	1,552.00 0.00		0.00 137.00	1,552.00 137.00
		0.00	RJE - 3	137.00	101.00
Marcum 24	Background Checks	0.00		778.00	778.00
Marcum 33	Food - Employee Meetings	0.00	RJE - 3	778.00	201.00
	r ood - Employee weekings	0.00	RJE - 3	391.00 391.00	391.00
Subtotal [M13] Other Total [16] Expenditures Othe	r than Salaries (cont'd) - Admin. and General	1,552.00 185,577.00		1,306.00	2,858.00
		100,077.00	-	1,013.00	107,192.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1] 924001	Raw Food Tenant services - other	27 000 00		(07.000.00)	
524001		37,936.00	RJE - 9	(37,936.00) (37,936.00)	0.00
924002	Tenant services - other (Food Services)	221,103.00	NOL 0	(66,351.00)	154,752.00
Subtatal (264) Daw Faad			RJE - 6	(66,351.00)	
Subtotal [2A1] Raw Food		259,039.00		(104,287.00)	154,752.00
Subgroup : [2A2]	Non-Food Supplies				
525131	DIETARY SUPPLIES	0.00		10.00	10.00
Subtotal [2A2] Non-Food Sup	nline	<u> </u>	RJE - 3	10.00	
Santoral [2w2] Molt-Food Sat	shuas	0.00		10.00	10.00
Subgroup : [2B]	Purchased Services				
Marcum 31	Dietary Purchased Services	0.00		66,351.00	66,351.00
Subtotal [28] Purchased Sen	deas	0.00	RJE - 6	66,351.00	
Total [18] Dietary Basis for A		259,039.00		66,351.00	66,351.00 221,113.00
				(01)0201001	
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]					
	Purchased Services	0.00		4 4 40 00	1 1 10 00
545501		0.00	RJE - 5	1,148.00	1,148.00
	Purchased Services LAUNDRY RENTALS	0.00	RJE - 5	1,148.00 1,148.00 <b>1,148.00</b>	1,148.00
545501	Purchased Services LAUNDRY RENTALS vices		RJE - 5	1,148.00	
545501 Subtotal [38] Purchased Sen Total [19] Laundry-Basis for J	Purchased Services LAUNDRY RENTALS vices Allocation of Costs	0.00	RJE - 5 	1,148.00 1,148.00	1,148.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for / Group : [20]	Purchased Services LAUNDRY RENTALS vices	0.00	RJE - 5 	1,148.00 1,148.00	1,148.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for / Group : [20] Subgroup : [4D]	Purchased Services LAUNDRY RENTALS vices Allocation of Costs Housekeeping and Resident Care Basis for Allocation of Costs	0.00		1,148.00 1,148.00	1,148.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for / Group : [20] Subgroup : [4D] 543631	Purchased Services LAUNDRY RENTALS vices Allocation of Costs Housekeeping and Resident Care Basis for Allocation of Costs Other	0.00 0.00	RJE - 5	1,148.00 1,148.00 1,148.00 17,349.00 17,349.00	1,148.00 1,148.00 1,148.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for / Group : [20] Subgroup : [4D]	Purchased Services LAUNDRY RENTALS vices Allocation of Costs Housekeeping and Resident Care Basis for Allocation of Costs Other	0.00		1,148.00 1,148.00 1,148.00 1,148.00	1,148.00 1,148.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for / Group : [20] Subgroup : [4D] 543631	Purchased Services LAUNDRY RENTALS vices Allocation of Costs Housekeeping and Resident Care Basis for Allocation of Costs Other	0.00 0.00		1,148.00 1,148.00 1,148.00 17,349.00 17,349.00	1,148.00 1,148.00 1,148.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for / Group : [20] Subgroup : [4D] 543631 Subtotal [4D] Other Subgroup : [5B]	Purchased Services LAUNDRY RENTALS vices Allocation of Costs Housekeeping and Resident Care Basis for Allocation of Costs Other HOUSEKEEPING SUPPLIES	0.00 0.00	RJE - 4	1,148.00 1,148.00 1,148.00 1,148.00 17,349.00 17,349.00 17,349.00 17,349.00	1,148.00 1,148.00 17,349.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for / Group : [20] Subgroup : [4D] 543631 Subtotal [4D] Other Subgroup : [5B] Marcum 12	Purchased Services LAUNDRY RENTALS vices Allocation of Costs Housekeeping and Resident Care Basis for Allocation of Costs Other HOUSEKEEPING SUPPLIES Medicine Cabinet Drugs Over the Counter Drugs	0.00 0.00 0.00 0.00 0.00		1,148.00 1,148.00 1,148.00 1,148.00 17,349.00 17,349.00 17,349.00 17,349.00 195.00 195.00	1,148.00 1,148.00 17,349.00 17,349.00 195.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for / Group : [20] Subgroup : [4D] 543631 Subtotal [4D] Other Subgroup : [5B] Marcum 12	Purchased Services LAUNDRY RENTALS vices Allocation of Costs Housekeeping and Resident Care Basis for Allocation of Costs Other HOUSEKEEPING SUPPLIES Medicine Cabinet Drugs Over the Counter Drugs	0.00 0.00 0.00	RJE - 4	1,148.00 1,148.00 1,148.00 1,148.00 17,349.00 17,349.00 17,349.00 17,349.00	1,148.00 1,148.00 17,349.00 17,349.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for J Group : [20] Subgroup : [4D] 543631 Subtotal [4D] Other	Purchased Services LAUNDRY RENTALS vices Allocation of Costs Housekeeping and Resident Care Basis for Allocation of Costs Other HOUSEKEEPING SUPPLIES Medicine Cabinet Drugs Over the Counter Drugs	0.00 0.00 0.00 0.00 0.00	RJE - 4	1,148.00 1,148.00 1,148.00 1,148.00 17,349.00 17,349.00 17,349.00 17,349.00 195.00 195.00	1,148.00 1,148.00 17,349.00 17,349.00 195.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for / Group : [20] Subgroup : [4D] 543631 Subtotal [4D] Other Subgroup : [5B] Marcum 12 Subtotal [5B] Medicine Cabin	Purchased Services LAUNDRY RENTALS vices Allocation of Costs Housekeeping and Resident Care Basis for Allocation of Costs Other HOUSEKEEPING SUPPLIES Medicine Cabinet Drugs Over the Counter Drugs et Drugs	0.00 0.00 0.00 0.00 0.00	RJE - 4 RJE - 9	1,148.00 1,148.00 1,148.00 1,148.00 17,349.00 17,349.00 17,349.00 195.00 195.00 195.00 195.00 195.00 195.00 195.00 195.00 195.00	1,148.00 1,148.00 17,349.00 17,349.00 195.00
545501 Subtotal [3B] Purchased Sen Total [19] Laundry-Basis for / Group : [20] Subgroup : [4D] 543631 Subtotal [4D] Other Subgroup : [5B] Marcum 12 Subtotal [5B] Medicine Cabin Subgroup : [5]	Purchased Services LAUNDRY RENTALS vices Allocation of Costs Housekeeping and Resident Care Basis for Allocation of Costs Other HOUSEKEEPING SUPPLIES Medicine Cabinet Drugs Over the Counter Drugs et Drugs Recreation	0.00 0.00 0.00 0.00 0.00	RJE - 4	1,148.00 1,148.00 1,148.00 1,148.00 17,349.00 17,349.00 17,349.00 17,349.00 195.00 195.00 195.00	1,148.00 1,148.00 17,349.00 17,349.00 195.00 195.00

Client: Engagement: Period Ending: Trial Balance: Workpaper:	Scofield Manor Medicaid - Scofield Manor 2016 Cost Report 9/30/2016 A.01 - TB-OTHER A.03 - Grouped TB				
Account	Description	ADJ	JE Ref #	RJE	FINAL
Marcum 14	Resident Entertainment	9/30/2016 0.00		250.00	9/30/2016 250.00
Marcum 15	Resident Parties	0.00	RJE - 9	250.00 378.00	378.00
Marcum 34	Recreation Services	0.00	RJE - 9	378.00 23,333.00	23,333.00
			RJE - 9	23,333.00	
Subtotal [5] Recreation		0.00	_	37,279.00	37,279.00
Subgroup : [6J] 919007	Other Other - Miscellaneous Sundry	1,910.00	RJE - 3	(1,910.00) (1,910.00)	0.00
Marcum 8	Medical Supplies	0.00		462.00	462.00
Subtotal [5J] Other		1,910.00	RJE - 9	462.00 (1,448.00)	462.00
Total [20] Housekeeping a	nd Resident Care Basis for Allocation of Costs	1,910.00	-	63,375.00	55,285.00
Group : [22] Subgroup : [6A]	Maintenance and Property Repairs and Maintenance				
916001	Office Expenses - Equipment Maintenance & Repair	3,377.00		(1,551.00)	1,826.00
			RJE - 3 RJE - 14	35.00 (1,586.00)	
916002 943110	Office Expenses - Equipment Purchases <5,000 OM&O Contracts - Routine Maintenance	744.00 22,959.00		0.00 0.00	744.00 22,959.00
Subtotal [6A] Repairs and		27,080.00	_	(1,551.00)	25,529.00
Subgroup : [6B]	Heat				
933001 934001	Gas Fuel	5,365.00 26,337.00		0.00 0.00	5,365.00
Subtotal [6B] Heat		31,702.00	_	0.00	31,702.00
Subgroup : [6C] 932001	Light & Power Electricity	52,585.00		0.00	52,585.00
Subtotal [6C] Light & Powe		52,585.00	_	0.00	52,585.00
Subgroup : [6D]	Water				
931001 Subtotal [6D] Water	Water	9,672.00		0.00	<u>9,672.00</u> 9,672.00
Subgroup : [6E]	Equipment Lease	, <u>, , , , , , , , , , , , , , , , </u>	_		
522614	Equipment Lease Expense	0.00		1,586.00	1,586.00
Subtotal [6E] Equipment L	ease	0.00	RJE - 14	1,586.00 1,586.00	1,586.00
Subgroup : [6F]	Other				
942002 942003	OM&O Materials - Carpentry OM&O Materials - Electrical	135.00 284.00		0.00	135.00 284.00
942006	OM&O Materials - Janitorial	22,372.00		(17,349.00)	5,023.00
942007	OM&O Materials - Other Materials	976.00	RJE - 4	(17,349.00) 0.00	976.00
942008 942009	OM&O Materials - Paint OM&O Materials - Plumbing	137.00 826.00		0.00 0.00	137.00 826.00
943010	OM&O Contracts - Garbage/Trash Removal	12,823.00		0.00	12,823.00
943030 943040	OM&O Contracts - Snow Removal OM&O Contracts - Elevator	3,570.00 1,030.00		0.00 0.00	3,570.00 1,030.00
943050	OM&O Contracts - Landscape/Grounds	9,084.00		0.00	9,084.00
943070 943080	OM&O Contracts - Electrical OM&O Contracts - Plumbing	1,144,00		0.00	1,144.00
943090	OM&O Contracts - Extermination	6,483.00 2,310.00		0.00 0.00	6,483.00 2,310.00
943100	OM&O Contracts - Janitorial	31,892.00		(1,148.00)	30,744.00
943120	OM&O Contracts - Miscellaneous	538.00	RJE - 5	(1,148.00) 0.00	538.00
Subtotal [6F] Other		93,604.00		(18,497.00)	75,107.00
Subgroup : [7B] 974001	Bullding & Building Improvements Depreciation expense	21,112.00		0.00	21,112.00
Subtotal [78] Building & Bu		21,112.00		0.00	21,112.00
<b>Subgroup : [9]</b> 962001	<b>Rental Payments</b> Other general expenses	160,000.00		(160,000.00)	0.00
Subtotal (9) Rental Paymen		160,000.00	RJE - 15	(160,000.00)	0.00
Total [22] Maintenance and		395,755.00		(178,462.00)	217,293.00
Group : [27] Subgroup : [14A]	Interest and Insurance Insurance on Property				
961101	Property Insurance	3,484.00	_	0.00	3,484.00
Subtotal [14A] Insurance of	n Property	3,484.00	_	0.00	3,484.00
Subgroup : [14B] 552992	Insurance of Automobiles Car Insurance	0.00		2,782.00	2,782.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2016	RJE - 8	2,782.00	9/30/2016
961401	All other Insurance	6,889.00	RJE - 8	(6,868.00) (6,868.00)	21.00
Subtotal [14B] Insurance of A	Automobiles	6,889.00		(4,086.00)	2,803.00
Subgroup : [14C1]	Umbrella				
961201 Subtotal [14C1] Umbrella	Liability Insurance	<u> </u>	-	0.00	15,956.00 15,956.00
Subgroup : [14C3]	Other		-	······	
550502	D & O Insurance	0.00		4,086.00	4,086.00
Subtotal [14C3] Other		0.00	RJE - 8	4,086.00 4,086.00	4,086.00
Total [27] Interest and Insura	nce	26,329.00		0.00	26,329.00
Group : [30] Subaraus : [14]	Statement of Revenue				
Subgroup : [1A] 303110	Medicaid Residents (CT only) PATIENT REVENUE	0.00		(1,969,569.00)	(1,969,569.00)
Subtotal [1A] Medicaid Resid	lents (CT only)	0.00	RJE - 2 _	(1,969,569.00)	(1,969,569.00)
Subgroup : [4A]			-		
303111	Private-pay residents and other Private Pay	0.00		(50,004.00)	(50,004.00)
Subtotal [4A] Private-pay res	idents and other	0.00	RJE - 2	(50,004.00) (50,004.00)	(50,004.00)
Subgroup : [18]	Other Revenue		-		
303691	WORMSER CATERING INCOME	0.00		(170,525.00)	(170,525.00)
08002	Other government grants	(100,000.00)	RJE - 2	(170,525.00) 0.00	(100,000.00)
708003	Other government grants	(160,000.00)	RJE - 15	160,000.00 160,000.00	0.00
715001	Other revenue	(2,019,573.00)		2,019,573.00	0.00
715002	Other revenue	(170,525.00)	RJE - 2	2,019,573.00 170,525.00	0.00
Subtotal [18] Other Revenue		(2,450,098.00)	RJE-2	170,525.00 2,179,573.00	(270,525.00)
Total [30] Statement of Rever	nue	(2,450,098.00)	-	160,000.00	(2,290,098.00)
Group : [31]	Balance Sheet				
Subgroup : [31A]  11101	Assets Cash-unrestricted	40,343.00		0.00	40,343.00
11102  11103	Cash-unrestricted Cash-unrestricted	22,394.00 5,467.00		0.00	22,394.00
111104	Cash-unrestricted	5,343.00		0.00 0.00	5,467.00 5,343.00
24001	Account receivable - other government	137,747.00		0.00	137,747.00
25050	Account receivable - miscellaneous - Other	56,908.00		0.00	56,908.00
25052	Account receivable - Other	100,000.00		0.00	100,000.00
26101	Allowance for doubtful accounts - tenants	(13,979.00)		0.00	(13,979.00)
42001	Prepaid expenses and other assets	29,795.00		0.00	29,795.00
44001 62001	Inter program - due from Buildings	(163,426.00) 165,754.00		0.00	(163,426.00)
63001	Furniture, equipment and machinery - dwellings	295,946.00		0.00 0.00	165,754.00 295,946.00
64001	Furniture, equipment and machinery - administration	415,276.00		0.00	415,276.00
66001	Accumulated depreciation	(821,605.00)		0.00	(821,605.00)
Subtotal [31A] Assets		275,963.00	-	0.00	275,963.00
Subgroup : [31L]	Liabilities	(07.00.1			
312001	Accounts payable <= 90 days	(97,924.00)		0.00	(97,924.00)
321001 322001	Accrued wage/payroll taxes payable Accrued compensated absences - current portion	(30,371.00)		0.00	(30,371.00)
33001	Accounts payable - other government	(80,495.00) (95,266.00)		0.00 0.00	(80,495.00) (95,266.00)
42001	Deferred revenue - Other	(6,193.00)		0.00	(6,193.00)
45001	Other current liabilities	(22,394.00)		0.00	(22,394.00)
46001	Accrued liabilities - other	(146,477.00)		0.00	(146,477.00)
Subtotal [31L] Liabilities		(479,120.00)	-	0.00	(479,120.00)
Subgroup : [31E]	Equity				
12101 Subtotal [315] Equity	Unrestricted Net Assets	<u>195,363.00</u> 195,363.00	-	0.00	195,363.00
Subtotal [31E] Equity		195.363.00		0.00	195,363.00
otal [31] Balance Sheet		(7,794.00)	-	0.00	(7,794.00)

### 1/24/2017 12:18 PM

Client: Engagement: Period Ending: Trial Balance:	Scofield Manor Medicaid - Scofield Manor 2016 Cost Report 9/30/2016 A.01 - TB-OTHER			
Workpaper: Account	H.01 - Reclassifying Journal Entries Report Description	W/P Ref	Debit	Credit
eclassifying Jou	Irnal Entries JE # 1 Islon, Dental, Disability & Uniforms Expense recorded as	E.01		
lealth Insurance				
513352	EMPLOYEE BENEFITS-MERF		101,974.00	
513355	Dental		30,544.00	
513356	LTD		2,175.00	
564541	FEDERAL SOCIAL SECURITY		84,561.00	
Marcum 23	Uniform/Other		2,500.00	
Marcum 30	Health Insurance		296,687.00	CD 459 0
915001 923001	Employee benefit contributions - administrative Employee benefit contributions - tenant services			69,158.00 438,336.00
945001	Employee benefit contributions - tenant services			10,947.0
otal	Employee benefit contribution - Omaco		518,441.00	518,441.0
Reclassifving Jou	rnal Entries JE # 2	F.01 & F.02		
o reclass other re				
715001	Other revenue		2 040 572 00	
715001	Other revenue		2,019,573.00 170,525.00	
303110	PATIENT REVENUE		170,023.00	1,969,569.00
303111	Private Pay			50,004.00
303691	WORMSER CATERING INCOME			170,525.00
otal			2,190,098.00	2,190,098.00
Reclassifving Jou	Irnal Entries JE # 3	E.01 - Page 24		
	es from Misc. Sundry account	Sitt Fuge 1		
525131	DIETARY SUPPLIES	1996 (1997) 1996 (1997)	10.00	
916001	Office Expenses - Equipment Maintenance & Repair		35.00	
Marcum 16	Background Screening - Admissions		137.00	
Marcum 24	Background Checks		778.00	
Marcum 32	Holiday Party		59.00	
Marcum 33	Food - Employee Meetings		391.00	
Marcum 5	Recruitment		500.00	4 0 4 0 0
919007 آ <b>otal</b>	Other - Miscellaneous Sundry		1,910.00	1,910.00 <b>1,910.00</b>
Peelacoifuing lou	rnal Entries JE # 4	E.01		
Reclass Housekee		2.01		
543631	HOUSEKEEPING SUPPLIES		17,349.00	
942006	OM&O Materials - Janitorial		·	17,349.00
fotal			17,349.00	17,349.00
	rnal Entries JE # 5	E.01		
Reclass Laundry R	ental Expense			
545501	LAUNDRY RENTALS	2008/99-10-01	1,148.00	
943100	OM&O Contracts - Janitorial			1,148.00
otal			1,148.00	1,148.00
Reclassifying Jou	rnal Entries JE # 6	E01		
	purchased services from food			
Marcum 31	Dietary Purchased Services		66,351.00	
924002	Tenant services - other (Food Services)			66,351.00

Classifying Journal Entries JE 7         L02           401111         SAARES-KITCHEN STAFF         252 73 00           401112         SAARES-ARTENDARTS         346 853 00           401113         SAARES-ARTENDARTS         346 853 00           401113         SAARES-ARTENDARTS         346 853 00           401113         SAARES-ADRINSTRATION STAFF         41 810 00           401114         SAARES-LUNDRY STAFF         41 810 00           401115         SAARES-LUNDRY STAFF         41 810 00           401116         SAARES-LUNDRY STAFF         27,753 00           911001         Administrative salaries         72,872 00           921001         Compensated abences         15,606 00           921001         Femat services - salaries         72,872 00           921001         Femat services - salaries         72,872 00           921001         Compensated abences         15,606 00           921001         Femat services - salaries         72,872 00           921001         Administrative salaries         15,806 00           921011         Al other insurance         4,088 00           92122         Car insurance         4,088 00           92123         Coverin & Counter Dage         801,02	ilient: ngagement: eriod Ending: rial Balance: Vorkpaper:	Scoffeld Manor Medicaid - Scoffeld Manor 2016 Cost Report 9/30/2016 A.01 - TB-OTHER H.01 - Reclassifying Journal Entries Report			
Classifying Journal Entries JE 7         L02           401111         SAARES-KITCHEN STAFF         252 73 00           401112         SAARES-ARTENDARTS         346 853 00           401113         SAARES-ARTENDARTS         346 853 00           401113         SAARES-ARTENDARTS         346 853 00           401113         SAARES-ADRINSTRATION STAFF         41 810 00           401114         SAARES-LUNDRY STAFF         41 810 00           401115         SAARES-LUNDRY STAFF         41 810 00           401116         SAARES-LUNDRY STAFF         27,753 00           911001         Administrative salaries         72,872 00           921001         Compensated abences         15,606 00           921001         Femat services - salaries         72,872 00           921001         Femat services - salaries         72,872 00           921001         Compensated abences         15,606 00           921001         Femat services - salaries         72,872 00           921001         Administrative salaries         15,806 00           921011         Al other insurance         4,088 00           92122         Car insurance         4,088 00           92123         Coverin & Counter Dage         801,02	Account	Description	W/P Ref	Debit	Credit
Additional Solutions         State 200         22,273,00           401111         SALARIES-KITCHEN STAFF         25,273,00           401112         SALARIES-ANDINSTRATION STAFF         345,853,00           401113         SALARIES-ADMINISTRATION STAFF         345,853,00           401114         SALARIES-MOUNESTRATION STAFF         41610,00           401115         SALARIES-MOUNESTRATION STAFF         40,952,00           401116         SALARIES-LAUNDRY STAFF         27,753,00           401117         SALARIES-LAUNDRY STAFF         27,753,00           911001         Administrative salares         72,277,00           911001         Administrative salares         75,93           921002         Creant services - salares Overtime         35,060,0           921002         Creant services - salares Overtime         40,114           921002         OMAC Labor - Overtime         144           921002         OMAC Labor - Overtime         4,066,00           52692         D & O Insurance         2,782,00           52692         C an Insurance         4,066,00           52692         D & O Insurance         3,780,00           Marcun 10         Resident Transportation         6,886,00           Marcun 11         Cablevi	otal			66,351.00	66,351
401111         SALARIES- KITCHEN STAFF         252,733.00           401112         SALARIES- ADMINISTRATION STAFF         115,515.00           401113         SALARIES- MOINECT CARE         36,658.00           401113         SALARIES- MDIRECT CARE         38,865.00           401114         SALARIES-MUDING MAINT, STAFF         40,852.00           401115         SALARIES-HOUSE KEPING STAFF         40,852.00           401117         SALARIES-MUDRY STAFF         29,285.00           401117         SALARIES-MUDRY STAFF         29,285.00           911001         Administrative salaries         72,573.00           921001         Comparated absences         75,59,7           921001         Administrative salaries         72,573.00           921001         Administrative salaries         72,573.00           921001         Administrative salaries         72,573.00           921001         Tenant services - salaries         75,59,7           921002         Tenant services - salaries         72,573.00           921001         Tenant services - salaries         72,573.00           921001         Tenant services - salaries         72,520           931002         D & O Insurance         2,782.00           931041 <td< td=""><td></td><td></td><td>1.02</td><td></td><td></td></td<>			1.02		
401112       SALARIES-ADMINISTRATION STAFF       115.515.00         401113       SALARIES-RN DIRECT CARE       346.633.00         401113       SALARIES-RN DIRECT CARE       38.655.00         401114       SALARIES-MOURCET CARE       38.655.00         401115       SALARIES-LOUDING MANN, STAFF       41.610.00         401116       SALARIES-LOUDING MANN, STAFF       40.952.00         401117       SALARIES-LOUDING MANN, STAFF       22.255.00         401116       SALARIES-LOUDING MANN, STAFF       22.255.00         911001       Administrative salaries       72.572.00         911001       Administrative salaries       75.57         921002       Tenant services - salaries       75.57         941001       OM&O Labor - Overtime       14.2         941002       OM&O Labor - Overtime       76.75         941001       OM&O Labor - Overtime       2.782.00         961401       All other Insurance       2.782.00         50502       D & O Insurance       2.782.00         50532       D & O Insurance       2.782.00         50532       D & O Insurance       2.782.00         50532       D & O Insurance       2.782.00         50533       Galerision (Residents)       6	eciass Salary EX	penses for page 10			
401112       SALARIES-ADMINISTRATION STAFF       115.515.00         401113       SALARIES-RN DIRECT CARE       346.633.00         401113       SALARIES-RN DIRECT CARE       38.655.00         401114       SALARIES-MOURCET CARE       38.655.00         401115       SALARIES-LOUDING MANN, STAFF       41.610.00         401116       SALARIES-LOUDING MANN, STAFF       40.952.00         401117       SALARIES-LOUDING MANN, STAFF       22.255.00         401116       SALARIES-LOUDING MANN, STAFF       22.255.00         911001       Administrative salaries       72.572.00         911001       Administrative salaries       75.57         921002       Tenant services - salaries       75.57         941001       OM&O Labor - Overtime       14.2         941002       OM&O Labor - Overtime       76.75         941001       OM&O Labor - Overtime       2.782.00         961401       All other Insurance       2.782.00         50502       D & O Insurance       2.782.00         50532       D & O Insurance       2.782.00         50532       D & O Insurance       2.782.00         50532       D & O Insurance       2.782.00         50533       Galerision (Residents)       6	401111	SALARIES, KITCHEN STAFF		252 733 00	
401113       SALARIES - ATTENDANTS       345,633,00         401113       SALARIES - NORECT CARE       386,500         401114       SALARIES - NORECT CARE       386,500         401115       SALARIES - NORECT CARE       396,500         401114       SALARIES - NORECT CARE       396,500         401115       SALARIES - NOUSE KEEPING STAFF       40,962,00         401117       SALARIES - SOCIAL SERVICES STAFF       27,7300         911001       Administrative salaries       72,572,00         921001       Compensated absences       15,606,00         911001       Administrative salaries       75,637,00         921002       Tenant services - salaries Cvertime       961,40         921001       Tenant services - salaries       72,872,00         921002       OM&O Labor - Overtime       14,14         921002       OM&O Labor - Overtime       14,14         9510502       D & O Insurance       2,782,00         961401       All other Insurance					
401113.1       SALARIES-RN DIRECT CARE       38.85.00         401114       SALARIES-HOULENK CARN'S TAFF       40.962.00         401115       SALARIES-HOUSE KEEPING STAFF       40.962.00         401116       SALARIES-SOCIAL SERVICES STAFF       29.253.00         911001       Administrative salaries       72.572.00         962101       Compensated absences       15.060.00         911001       Administrative salaries       758.97         921002       Tenant services - salaries       758.97         941001       OM&O Labor       41.41         941002       OM&O Labor       91.42         941001       OM&O Labor       41.42         941002       OM&O Labor       41.42         961401       All other insurance       2.782.00         961401       All other insurance       2.782.00         961401       All other insurance       2.782.00         961401       All other insurance       376.00         961401       Resident Transportation       7.194.00         Marcum 10       Resident Parties       376.00         Marcum 11       Cobstrying Journal Entrices JE # 10       23.33.00         Marcum 12       Vere the Couter thoruset       23.356.00	401113			•	
401114       SALARIES-BUILDING MAINT STAFF       41,610.00         401115       SALARIES-MOUSE KEEPING STAFF       40,962.00         401116       SALARIES-LAUNDRY STAFF       29,285.00         401117       SALARIES-SOCIAL SERVICES STAFF       29,285.00         911001       Administrative salaries       72,572.00         921002       Tenant services - salaries Overtime       15,606.00         911001       Administrative salaries       72,572.00         921002       Tenant services - salaries Overtime       75,607.00         941001       OM&O Labor - Overtime       142         991002       OM&O Labor - Overtime       142         550502       D & O Insurance       2,782.00         951401       All other Insurance       2,782.00         952402       Deer to proper like on	401113.1				
401115       SALARIES-HOUSE KEEPING STAFF       40,962,00         401116       SALARIES-SOCIAL SERVICES STAFF       29,285,00         911001       Administrative salaries       72,572,00         902101       Compensate absences       15,606,00         911001       Administrative salaries       72,572,00         921001       Tenant services - salaries       72,572,00         921001       Tenant services - salaries       758,97         941002       OM&O Labor - Overtime       141         941002       OM&O Labor - Overtime       144         981,484.00       981,484.00       981,484.00         981,484.00       981,484.00       981,484.00         981,492,001       2,782,00       6,888.00         552592       Car Insurance       4,086,00         52692       Car Insurance       2,782,00         64251/jing Journal Entries JE # 9       N.02 - 924001         reclass Tenant Services - Other to proper line on cost report       5,724,00         Marcum 10       Resident Transportation       7,194,00         Marcum 11       Cablevision (Residents)       6,124,00         Marcum 12       Over the Counter Drugs       195,00         924001       Tenant services - other       37,8	401114	SALARIES- BUILDING MAINT. STAFF			
401116       SALARIES-LAUNDRY STAFF       27,753.00         401117       SALARIES-SOCIAL SERVICES STAFF       29,285.00         911001       Administrative salaries       72,572.00         92101       Compensated absences       15,606.00         911001       Administrative salaries       72,572.00         921002       Tenant services - salaries Overtime       915,001         941001       OM80 - Labor       981,484.00       981,484.00         941002       OM80 Labor - Overtime       144         941002       OM80 Labor - Overtime       144         550502       D & O Insurance       2,782.00         552992       Car Insurance       2,782.00         96101       All other Insurance       4,086.00         552992       Car Insurance       2,782.00         96101       All other Insurance       2,782.00         96101       All other Insurance       3,280.00         Marcum 10       Resident Transportation       6,184.00         Marcum 11       Cablevision (Residents)       6,124.00         Marcum 12       Over the Counter Drugs       195.00         Marcum 13       Recreation Services       23,333.00         Marcum 14       Recreation Services	401115	SALARIES-HOUSE KEEPING STAFF			
911001       Administrative sataries       72,572.00         962101       Compensated absences       15,606.00         911001       Administrative sataries       755.97         921002       Trenant services - sataries Overtime       755.97         9411001       OM&O - Labor       144         9411002       OM&O Labor - Overtime       144         9411002       OM&O Labor - Overtime       144         stal       981,484.00       981,484         550502       D & O Insurance       50577         550502       D & O Insurance       2,782.00         550502       Car Insurance       2,782.00         961401       All other Insurance       2,782.00         961401       All other Insurance       6,868.00         961401       All other Insurance       2,782.00         961401       All other Insurance       2,380.00         961401       All other Insurance       2,380.00         Marcum 10       Resident Transportation       N.02 - 924001         Marcum 11       Cablevision (Residents)       6,124.00         Marcum 12       Courter Counter Drugs       155.00         Marcum 13       Recreation Services       23,333.00         Marcum 14	401116	SALARIES- LAUNDRY STAFF			
99101         Compensated absences         15,906.00           911001         Administrative salaries         129,14           921001         Trenant services - salaries         15,906.00           921002         Trenant services - salaries         15,906.00           941002         OM&O - Labor         141           941002         OM&O - Labor - Overtime         1,42           941002         OM&O - Labor - Overtime         1,42           141         981,484.00         981,464           961401         All other insurance         2,782.00           95292         Car Insurance         2,782.00           95401         All other insurance         2,782.00           95401         All other insurance         6,865.00           52992         Car Insurance         2,782.00           961401         All other insurance         6,865.00           reclass Tenant Services - Other to proper; line on cost report         15.00           Marcum 10         Resident Transportation         7,194.00           Marcum 11         Cablevision (Residents)         6,124.00           Marcum 12         Over the Courier Drugs         155.00           Marcum 13         Recreatin Services - other         237,936.00	401117	SALARIES-SOCIAL SERVICES STAFF		29,285.00	
911001       Administrative salaries       129,14         921001       Tenant services - salaries       756,97         921002       Tenant services - salaries Overtime       94100         941001       OM&O - Labor       41,16         941002       OM&O Labor - Overtime       144         stal       981,484.00       981,484.00         50502       D & O Insurance       4,086.00         5250502       Car Insurance       4,086.00         961401       All other Insurance       6,868.00         Marcum 10       Resident Parties       7,194.00         Marcum 11       Cablevision (Residents)       6,124.00         Marcum 12       Over the Courter Drugs       1455.00         Marcum 13       Resident Parties       27,830         Marcum 14       Resident Parties       233,300         Marcum 15       Resident Parties       37,936.00         924001	911001	Administrative salaries		72,572.00	
921001       Tenant services - salaries       758.9         921002       Tenant services - salaries Overtime       50.77         941001       OM&O - Labor       41.11         941002       OM&O Labor - Overtime       1.42         94101       OM&O - Labor       981,484.00       981,444.00         981,484.00       981,484.00       981,484.00       981,484.00         classifying Journal Entries JE # 8       N.02 - 961401       4.086.00         classifying Journal Entries JE # 9       N.02 - 961401       6.868.00       6.868         stal       6.868.00       6.868       6.868.00       6.868         stal       0       6.868.00       6.868       6.868.00       6.868         Marcum 10       Resident Transportation       7.194.00       6.124.00       9924001       9924001       6.124.00       9924001       9924001       6.124.00       37.833       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83       37.83 </td <td></td> <td>•</td> <td></td> <td>15,606.00</td> <td></td>		•		15,606.00	
921002 Tenant services - salaries Overtime 941001 OM80 - Labor 941002 OM80 Labor - Overtime tal					129,148
941001       OM&O Labor       41,12         941002       OM&O Labor - Overtime       1,42         1,42       981,484.00       981,444.00         981,491.002       OM&O Labor - Overtime       1,42         1,42       981,484.00       981,444.00         981,491.002       OM&O Labor - Overtime       1,42         1,42       981,484.00       981,444.00         981,491.01       All other Insurance       4,086.00         550502       D & O Insurance       2,782.00         961401       All other Insurance       2,782.00         961401       All other Insurance       6,868.00         1al       Cabesifying Journal Entries JE # 9       N.02 - 924001         reclass framant Services - Other to proper line on cost report       N.02 - 924001         Marcum 10       Resident Transportation       7,194.00         Marcum 11       Cabeleristion (Residents)       6,124.00         Marcum 12       Over the Counter Drugs       195.00         Marcum 14       Resident Entrial       250.00         Marcum 15       Resident Parties       378.00         924001       Tenant services - other       37,936.00         924001       Tenant services - other       37,936.00					758,972
941002       OM&O Labor - Overtime       1.42         tal       981,484.00       981,484.00         981,484.00       981,484.00       981,484.00         50502       D & O Insurance       1.42         550502       D & O Insurance       2.782.00         961401       All other Insurance       2.782.00         961401       All other Insurance       6.868.00         1al       6.868.00       6.868.00         classifying Journal Entries JE # 3       N.02 - 924001         reclass Tenan Services - Other to proper line on cost report       1.95.00         Marcum 10       Resident Transportation       6,124.00         Marcum 11       Cablevision (Residents)       6,124.00         Marcum 12       Over the Counter Drugs       1.95.00         Marcum 13       Resident Entertainment       250.00         Marcum 34       Recreation Services       23,333.00         Marcum 34       Recreation Services       23,333.00         Marcum 34       Recreation Services       37,93         stal       37,936.00       37,93         stal       37,936.00       37,93         stal       37,936.00       37,93         stal       37,93       37,93					50,787
tal       981,484.00       981,484.00         reclass insurance properly on the cost report       0.02 - 961401         550502       D & O Insurance       2,782.00         552992       Car Insurance       2,782.00         961401       All other Insurance       6,866.00         6,866.00       6,866         classifying Journal Entries JE # 9       N.02 - 924001         reclass Tenant Services - Other to proper line on cost report       0         Marcum 10       Resident Transportation         Marcum 11       Cablevision (Residents)         Marcum 12       Over the Counter Drugs         Marcum 13       Recreation Services         Marcum 14       Resident Parties         924001       Tenant services - other         21       37,936.00         924001       Tenant services - other         21       37,936.00         924001       Tenant services - other         21       37,936.00         37,936.00       37,93         916009       Office Expenses - Telephone Line         916009       Office Expenses - Telephone         916009       Office Expenses - Telephone         916009       940.00       94         92401 <t< td=""><td></td><td></td><td></td><td></td><td>41,155</td></t<>					41,155
classifying Journal Entries JE # 8 reclass insurance property on the cost report       N.02 - 961401         550502       D & 0 insurance 552992       Car Insurance 961401       4,086.00         961401       All other insurance       2,782.00         961401       All other insurance       6,868.00         classifying Journal Entries JE # 9       N.02 - 924001         reclass Tenant Services - Other to proper line on cost report       N.02 - 924001         Marcum 10       Resident Transportation Marcum 11       Cablewision (Residents)         Marcum 12       Over the Counter Drugs       195.00         Marcum 13       Resident Parties       378.00         Marcum 14       Resident Services       23.33.00         Marcum 15       Resident Services       23.33.00         Marcum 14       Resident Services       23.33.00         Marcum 15       Resident Services       23.33.00         Marcum 8       Medical Supplies       462.00         924001       Tenant services - other       37,936.00       37,93         tal       512742       TELEPHONE - CELLULAR       940.00       94         916009       Office Expenses from the Diephone Line       940.00       94         512742       TELEPHONE - CELLULAR       940.00       <		OM&O Labor - Overtime	-		1,422
reclass insurance property on the cost report         550502       D & O Insurance         550502       Car Insurance         950502       Car Insurance         1       All other Insurance         1       6.868.00         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         6.868.00       6.86         Marcum 10       Resident Transportation         Marcum 11       Cablevision (Residents)         Marcum 12       Over the Counter Drugs         Marcum 13       Recreation Services       23,333.00         Marcum 14       Resident Parties       37,93         92001       Tenant services - other       37,93         1       37,936.00       37,93         1       37,936.00       37,93         <	tal		-	981,484.00	981,484
classifying Journal Entries JE # 9 reclass Tenant Services - Other to proper line on cost report       N.02 - 924001         Marcum 10       Resident Transportation       7,194.00         Marcum 11       Cablevision (Residents)       6,124.00         Marcum 12       Over the Counter Drugs       195.00         Marcum 13       Resident Entertainment       250.00         Marcum 14       Resident Parties       378.00         Marcum 34       Recreation Services       23,333.00         Marcum 8       Medical Supplies       462.00         924001       Tenant services - other       37,936.00       37,93         tal       37,936.00       37,93         St2742       TELEPHONE - CELLULAR       940.00       94         916009       Office Expenses - Telephone       940.00       94         stal       940.00       94	552992 961401	Car Insurance		2,782.00	6,868 <b>6,868</b>
Marcum 11       Cablevision (Residents)       6,124.00         Marcum 12       Over the Counter Drugs       195.00         Marcum 14       Resident Entertainment       250.00         Marcum 34       Recreation Services       378.00         Marcum 8       Medical Supplies       462.00         924001       Tenant services - other       37,936.00         ial       37,936.00       37,93         Stassifying Journal Entries JE # 10       N.02 - 916009         reclass Cell Phone Expense from the Telephone Line       940.00         512742       TELEPHONE - CELLULAR         916009       Office Expenses - Telephone         al       940.00         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         94			N.02 - 924001		
Marcum 11       Cablevision (Residents)       6,124.00         Marcum 12       Over the Counter Drugs       195.00         Marcum 14       Resident Entertainment       250.00         Marcum 34       Recreation Services       378.00         Marcum 8       Medical Supplies       462.00         924001       Tenant services - other       37,936.00         ial       37,936.00       37,93         Stassifying Journal Entries JE # 10       N.02 - 916009         reclass Cell Phone Expense from the Telephone Line       940.00         512742       TELEPHONE - CELLULAR         916009       Office Expenses - Telephone         al       940.00         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         94	Marcum 10	Resident Transportation		7 194 00	
Marcum 12       Over the Counter Drugs       195.00         Marcum 14       Resident Entertainment       250.00         Marcum 15       Resident Parties       378.00         Marcum 34       Recreation Services       23,333.00         Marcum 8       Medical Supplies       462.00         924001       Tenant services - other       37,936.00       37,93         ial       37,936.00       37,93       37,93         classifying Journal Entries JE # 10       N.02 - 916009       37,93         reclass Cell Phone Expense from the Telephone Line       940.00       94         512742       TELEPHONE - CELLULAR       940.00       94         916009       Office Expenses - Telephone       940.00       94         classifying Journal Entries JE # 11       940.00       94         classifying Journal Entries JE # 11       0.01 - Page 13       738.00         452937       Subscriptions       738.00       738.00		•		,	
Marcum 14       Resident Entertainment       250.00         Marcum 15       Resident Parties       378.00         Marcum 34       Recreation Services       23,333.00         Marcum 8       Medical Supplies       462.00         924001       Tenant services - other       37,93         al       37,936.00       37,93         Stassifying Journal Entries JE # 10       N.02 - 916009         reclass Cell Phone Expense from the Telephone Line       940.00         512742       TELEPHONE - CELLULAR       940.00         916009       Office Expenses - Telephone       940.00         al       940.00       94         stassifying Journal Entries JE # 11       0.01 - Page 13         reclass subscriptions from the Dues account       738.00	Marcum 12				
Marcum 15       Resident Parties       378.00         Marcum 34       Recreation Services       23,333.00         Marcum 8       Medical Supplies       462.00         924001       Tenant services - other       37,93         stal       37,936.00       37,93         Stassifying Journal Entries JE # 10       N.02 - 916009         reclass Cell Phone Expense from the Telephone Line       940.00         512742       TELEPHONE - CELLULAR         916009       Office Expenses - Telephone         916009       Office Expenses - Telephone         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00	Marcum 14	•			
Marcum 34       Recreation Services       23,333.00         Marcum 8       Medical Supplies       462.00         924001       Tenant services - other       37,93         al       37,936.00       37,93         classifying Journal Entries JE # 10       N.02 - 916009       940.00         reclass Cell Phone Expense from the Telephone Line       940.00       94         512742       TELEPHONE - CELLULAR       940.00       94         916009       Office Expenses - Telephone       94       940.00         al       940.00       94       940.00       94         classifying Journal Entries JE # 11       D.01 - Page 13       738.00       938.00	Marcum 15	Resident Parties			
924001       Tenant services - other       37,93         al       37,936.00       37,93         classifying Journal Entries JE # 10       N.02 - 916009         reclass Cell Phone Expense from the Telephone Line       940.00         512742       TELEPHONE - CELLULAR         916009       Office Expenses - Telephone         al       940.00         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94	Marcum 34	Recreation Services		23,333.00	
tal     37,936.00     37,93       classifying Journal Entries JE # 10     N.02 - 916009     940.00       reclass Cell Phone Expense from the Telephone Line     940.00     940.00       512742     TELEPHONE - CELLULAR     940.00       916009     Office Expenses - Telephone     94       al     940.00     94       classifying Journal Entries JE # 11     D.01 - Page 13       reclass subscriptions from the Dues account     738.00	Marcum 8	Medical Supplies		462.00	
Classifying Journal Entries JE # 10       N.02 - 916009         reclass Cell Phone Expense from the Telephone Line       940.00         512742       TELEPHONE - CELLULAR         916009       Office Expenses - Telephone         916009       Office Expenses - Telephone         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94         940.00       94		Tenant services - other	_		37,936
start       512742       TELEPHONE - CELLULAR       940.00         916009       Office Expenses - Telephone       94         stal       940.00       94         classifying Journal Entries JE # 11       D.01 - Page 13         reclass subscriptions from the Dues account       738.00	tal		-	37,936.00	37,936
start       512742       TELEPHONE - CELLULAR       940.00         916009       Office Expenses - Telephone       94         al       940.00       94         classifying Journal Entries JE # 11       D.01 - Page 13         reclass subscriptions from the Dues account       738.00	classifving Jou	rnal Entries JE # 10	N.02 - 916009		
512742       TELEPHONE - CELLULAR       940.00         916009       Office Expenses - Telephone       94         al       940.00       94         classifying Journal Entries JE # 11       D.01 - Page 13         reclass subscriptions from the Dues account       738.00					
916009       Office Expenses - Telephone       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         916009       940.00       94         91609       940.00       94         91609       940.00       94         91609       940.00       94         91609       940.00       94					
tal     940.00     94       classifying Journal Entries JE # 11     D.01 - Page 13       reclass subscriptions from the Dues account     738.00				940.00	
classifying Journal Entries JE # 11     D.01 - Page 13       reclass subscriptions from the Dues account     738.00		Office Expenses - Telephone	-		940
452937 Subscriptions 738.00	aı		=	940.00	940
452937 Subscriptions 738.00	classifuing law	Internal Entring IE # 11	D.O. Dave 40		
452937 Subscriptions 738.00			D.01 - Page 13		
	CIASS SUDSCIT	AUDIN MUTH LITE DUCES ACCOUNT			
	452037	Subscriptions		720 00	
	452957 919006	Other - Membership Dues & Fees		730.00	738

Client: Engagement: Period Ending: Trial Balance: Workpaper:	Scofield Manor Medicald - Scofield Manor 2016 Cost Report 9/30/2016 A.01 - TB-OTHER H.01 - Reclassifying Journal Entries Report			
Account	Description	W/P Ref	Debit	Credit
Total			738.00	738.00
	urnal Entries JE # 12 ting fees from consulting fees	N.02 - 919002		
912001 919002	Auditing fees Other - Consulting Fees		250.00	250.00
fotal			250.00	250.00
	urnal Entries JE # 13 Inted to the correct line on the cost report	D.01 - Page 13		
Marcum 5 914001	Recruitment Advertising and Marketing		247.00	247.00
otal			247.00	247.00
	urnal Entries JE # 14 ulpment to the appropriate line of the cost report	D.01 - Page 20		
522614 916001	Equipment Lease Expense		1,586.00	4 500 00
otal	Office Expenses - Equipment Maintenance & Rep	an	1,586.00	1,586.00 1,586.00
	urnal Entries JE # 15 ises not booked or paid with contributed use of facility gros	N.02 sed		
708003 962001	Other government grants Other general expenses		160,000.00	160.000.00
Fotal	Other general expenses		160,000.00	160,000.00 160,000.00



Workpaper Index: Prepared By: Reviewed By: Workpaper Date: Run Date:

1/24/2017 1/24/2017

Provider Name:
Provider Number:
Period Ended:

Stamford Elderly Housing Corp. d/b/a Scofield Manor 1822-RCH 9/30/16

### VEHICLE COMPLIANCE CHECKLIST

Name of Workpaper: VHCL CKLST

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? Request insurance cards and current vehicle registration.				
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 allowablemonthly 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: