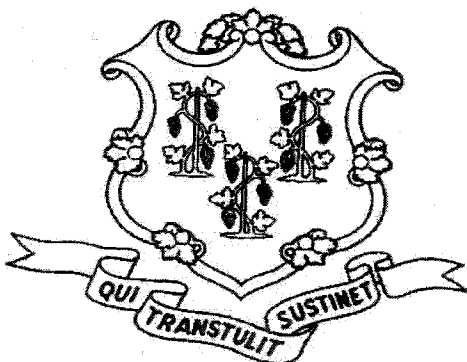


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Martland Management, Inc. d/b/a The Park City Residential Care Home	
Address (No. & Street, City, State, Zip Code) 752 Park Avenue, Bridgeport, CT 06604	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH	RHNS	Residential Care Home 1860	Medicare Provider
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) Martland Management, Inc. d/b/a The Park City Resid	License No. 1860	Report for Year Ended 9/30/2017	Page 1	of 37
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**Administrator's/Owner's Certification**

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Martland Management, Inc. d/b/a The Park City Residential Care Home [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

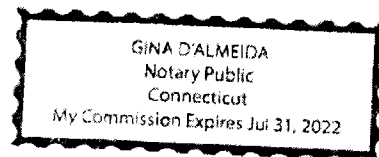
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. (1)

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

(1) Subject to desk audit review

Signed (Administrator) <i>Jessica Ciullo</i>		Date 2/8/18	Signed (Owner) <i>M. T. Martland</i>		Date 2-8-2018
Printed Name (Administrator) Jessica Ciullo			Printed Name (Owner) Matthew T. Martland		
Subscribed and Sworn to before me <i>Gina D'Almeida</i> <i>Jessica Ciullo</i>	State of CT	Date 2-8-18	Signed (Notary Public) <i>Gina D'Almeida</i>		Comm. Expires 7/31/22
Address of Notary Public 2 West Main St. Waterbury, CT 06702					

(Notary Seal)



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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Martland Management, Inc. d/b/a The Park City Residential Care Home		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 752 Park Avenue, Bridgeport, CT 06604				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/4/2017	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility (203) 362-1000		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Martland Management, Inc. d/b/a The Park City Residential C		Address (No. & Street, City, State, Zip) 752 Park Avenue, Bridgeport, CT 06604		
License Numbers:	CCNH	RHNS	Residential Care Home 1860	Medicare Provider No.
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input checked="" type="radio"/> Yes <input type="radio"/> No                   If "Yes," explain fully.				
Buyout of John Hancock Realty Advisors, which was a limited Partner. Martland Management, Inc now owns 80% and Elton Management, Inc. owns 20%.				
<b>Administrator</b>				
Name of Administrator Jessica Ciullo		Nursing Home Administrator's License No.:	N/A	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		



**General Information and Questionnaire**  
**Corporate Owners**

Name of Facility Martland Management, Inc. d/b/a The Park C	License No. 1860	Report for Year Ended 9/30/2017	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Not Applicable				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Not Applicable				
Names of Stockholders Owning at Least 10% of Shares				
Not Applicable				





## General Information and Questionnaire Related Parties\*

Name of Facility Martland Management, Inc. d/b/a The Park City Reside	License No. 1860	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Elton Management, Inc.	30 West Main Street, Waterbury, CT 06702	<input checked="" type="radio"/>	<input type="radio"/>	Management Services and Bookkeeping	Pg. 16 / Line M12	75,155	75,155
Matthew T. Martland	752 Park Avenue, Bridgeport, CT 06604	<input checked="" type="radio"/>	<input type="radio"/>	Director, Managing General Partner	N/A	N/A	N/A
Martland Management, Inc.	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input checked="" type="radio"/>	Credit Extended for Development Fee	Pg. 34 / Line 4	125,000	125,000
John Hancock Realty Advisors	Hancock Place, PO Box 111, 200 Clarendon St., Boston, MA 02117	<input checked="" type="radio"/>	<input type="radio"/>	Received Priority Fee Distribution	Pg. 16 / Line M13	7,566	7,566
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

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

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

Name of Facility Martland Management, Inc. d/b/a The Park City	License No. 1860	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

Not Applicable

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

Not Applicable

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

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

Not Applicable

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

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

Name of Facility Martland Management, Inc. d/b/a The Park City Residential		License No. 1860	Report for Year Ended 9/30/2017		Page 6	of 37
Name and Address of Lessor Not Applicable	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
	<input type="radio"/>	<input type="radio"/>				
					<b>Total ***</b>	

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

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

\*\* Attach copies of newly acquired leases.

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

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

Name of Facility Martland Management, Inc. d/b/a T	License No. 1860	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm 1 Lenkowski, Lonergan & Co., P.C. 2 Marcum LLP 3 4	Address (No. & Street, City, State, Zip Code) 1570 Straits Turnpike, Suite 2D, Middlebury, CT 06762 555 Long Wharf Drive, New Haven, CT
--	---

Services Provided by This Firm (*describe fully*)

1 Preparation of 9/30 work papers, trial balance, 12/31 financial statement and tax returns	\$ 22,300
2 Annual Cost Report Preparation	\$ 3,605
3	\$
4	\$
	Charge for Services Provided
	\$ 25,905

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

- Yes     No    Page 15 / Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Duffy & Fasano 2 3 4 5	Telephone Number (203) 405-3100
--	------------------------------------

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

- 1 1626 Straits Turnlike, Suite 307, Middlebury, CT 06762  
 2  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 None in current year	\$
2	\$
3	\$
4	\$
5	\$
	Charge for Services Provided
	\$

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

- Yes     No    Not Applicable

### Schedule of Resident Statistics

Name of Facility Martland Management, Inc. d/b/a The Park City Residential Care Home	License No. 1860		Report for Year Ended 9/30/2017				Page 8	of 37									
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30										
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home					
<b>1. Certified Bed Capacity</b>																	
A. On last day of PREVIOUS report period	50			50			50					50					50
B. On last day of THIS report period	50			50			50					50					50
<b>2. Number of Residents</b>																	
A. As of midnight of PREVIOUS report period	46			46			46					46					46
B. As of midnight of THIS report period	46			46			46					46					46
<b>3. Total Number of Days Care Provided During Period</b>																	
A. Medicare																	
B. Medicaid (Conn.)																	
C. Medicaid (other states)																	
D. Private Pay	54			54			54					54					54
E. State SSI for RCH	16,852			16,852			16,852					12,850					4,002
F. Other (Specify)																	
G. Total Care Days During Period (3A thru F)	16,906			16,906			16,906					12,850					4,056
<b>4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds</b>																	
A. Medicaid Bed Reserve Days																	
B. Other Bed Reserve Days																	
<b>5. Total Resident Days (3G + 4A + 4B)</b>	16,906			16,906			16,906					12,850					4,056

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

Name of Facility Martland Management, Inc. d/b/a The Park C	License No. 1860	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	Residential Care Home
1st change			
2nd change			
3rd change			
4th change			

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

Item	Medicare		Medicaid		Self-Pay		Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	ICF-MR
No. of Residents							1	45
Per Diem Rate								
a. One bed rm.							95.34	88.63
b. Two bed rms.								
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B				
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
<b>D. Total Physical Therapy Treatments</b>				

8. Total Number of Speech Therapy Treatments

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

9. Total Number of Occupational Therapy Treatments

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

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Martland Management, Inc. d/b/a The Park City Residential	1860	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)					45,617	2,080
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					77,837	3,070
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers					142,496	9,588
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers					49,386	3,484
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					98,966	6,027
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers					48,051	3,409
9. Barber and Beautician Services						
10. Protective Services					38,701	2,766
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses						
b. RN						
1. Direct Care						
2. Administrative**						
c. LPN						
1. Direct Care						
2. Administrative**						
d. Aides and Attendants					144,347	9,245
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers					25,327	1,093
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management						
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>					670,728	40,762

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

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

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





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

Name of Facility		License No.		Report for Year Ended		Page	of		
Martland Management, Inc. d/b/a The Park City Residential Care Home		1860		9/30/2017		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS							
<b>Section I - Operators/Owners</b>									
Matthew T. Matrland - Director				Admin. supply ordering, A/P, A/R, Data Entry	391	AI	Martland Management d/b/a The Elton RCH	2,320	77,075
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

Name of Facility (as licensed) Martland Management, Inc. d/b/a The Park City Residential Care Home	License No. 1860		Report for Year Ended 9/30/2017		Page 12	of 37					
	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
<b>Section III - Administrators***</b>											
Jessica Ciullo			45,617	Non Discriminatory	Administrator	2,080	A2				
<b>Section IV - Assistant Administrators</b>											

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of		
Martland Management, Inc. d/b/a The Park City Res	1860	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist						
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care						
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)						
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care						
b. Other						
10. Occupational Therapist						
a. Resident Care						
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>						

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

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

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



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

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Park City	1860	9/30/2017	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 27,639			27,639
2. Disability Insurance	\$ 3,745			3,745
3. Unemployment Insurance	\$ 13,793			13,793
4. Social Security (F.I.C.A.)	\$ 49,805			49,805
5. Health Insurance	\$ 50,730			50,730
6. Life Insurance (employees only) (not-owners and not-operators)	\$			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$			
d. Accounting and Auditing	\$ 25,905			25,905
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$			
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 1,478			1,478
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 4,383			4,383
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and        attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250			250
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$			
<b>Subtotal</b>	\$ 177,728			177,728

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

(Carry Subtotals forward to next page)



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

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Park City Resid	1860	9/30/2017	16	37
Item	Total	CCNH	RHNS	Residential Care Home
<b>Subtotals Brought Forward:</b>	177,728			177,728
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 1,200			1,200
4. Employee Travel	\$			
5. Education Expenses Related to Seminars and Conventions	\$			
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$ 717			717
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$			
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$ 1,404			1,404
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$			
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 439			439
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$ 650			650
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$			
12. Administrative Management Services**	\$ 75,155			75,155
13. Other ( <i>Specify</i> ) See Attached Schedule	\$ 17,760			17,760
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 275,053			275,053

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Residential Care Home
			0
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
			0
CARCH			\$ 650
<b>Total Dues</b>	\$ -	\$ -	\$ 650

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
			(0)
Bank Charges (Routine)			\$ 690
Security			\$ 1,174
Payroll Fee			\$ 7,216
Priority Fee Distribution (Partial Year)			\$ 7,566
Bridgeport Health Department Kitchen License			\$ 230
State of CT License Renewal			\$ 790
State of CT Filing Fees			\$ 40
Costco Membership			\$ 55
<b>Total Other Administrative and General</b>	\$ -	\$ -	\$ 17,760



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

Name of Facility Martland Management, Inc. d/b/a The Par	License No. 1860	Report for Year Ended 9/30/2017	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Elton Management, Inc., 30 West Main Street, Waterbury, CT 06702	75,155	Lender and Limited Partner / Approved Management fee for the overseeing of operations of the Facility, bookkeeping services and tax credit compliance services	Page 16 Line M12

**\* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

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

Name of Facility		License No.	Report for Year Ended		Page	of
Martland Management, Inc. d/b/a The Park City Residence		1860	9/30/2017		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 93,084				93,084
2.	Non-Food Supplies	\$				
3.	Other ( <i>Specify</i> ) _____	\$ 1,960				1,960
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$				
c. Management Services**		\$				
d. Other ( <i>Specify</i> ) _____		\$				
2E. <b>Total Dietary Expenditures</b> (2a + b + c + d)		\$ 95,044				95,044
2F. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify amt.
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify cost.
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify amt.
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify cost.
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No						If yes, specify amt.
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

\*\* 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 Martland Management, Inc. d/b/a The Park City Resider		License No. 1860	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$	1,737		1,737
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	1,057		1,057
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	2,794		2,794
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Martland Management, Inc. d/b/a The Park City		1860	9/30/2017		20	37
Item		Total	CCNH	RHNS	Residential Care Home	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	14,097				14,097
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel					
	Amt. \$					
c. Management Services*	\$					
d. Other ( <i>Specify</i> )	\$					
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>	<b>\$</b>	<b>14,097</b>				<b>14,097</b>
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy	\$					
2. Purchased from	\$					
b. Medicine Cabinet Drugs	\$					
c. Medical and Therapeutic Supplies	\$					
d. Ambulance/Limousine***	\$					
e. Oxygen						
1. For Emergency Use	\$					
2. Other***	\$					
f. X-rays and Related Radiological Procedures***	\$					
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$					
h. Laboratory***	\$					
i. Recreation	\$	15,062				15,062
j. Other (Specify)**** See Attached Schedule	\$					
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>	<b>\$</b>	<b>15,062</b>				<b>15,062</b>

\* 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.





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

Name of Facility	License No.	Report for Year Ended			Page	of
Martland Management, Inc. d/b/a The Park Ci	1860	9/30/2017			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 15,697				15,697	
b. Heat	\$ 14,782				14,782	
c. Light & Power	\$ 65,422				65,422	
d. Water	\$ 10,014				10,014	
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 28,489				28,489	
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 134,404				134,404	
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 236,555				236,555	
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 3,355				3,355	
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 239,910				239,910	
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 5,142				5,142	
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 5,142				5,142	
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	\$ 83,108				83,108	
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 3,234				3,234	
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 331,394				331,394	

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





### Depreciation Schedule

Name of Facility Martland Management, Inc. d/b/a The Park City Residential Care Home		License No. 1860		Report for Year Ended 9/30/2017				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
B-4. Subtotal									
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. 2003 Chevy Astro				21,007	21,007	SL	Various		
b.									
c.									
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)				196,280	184,967	SL	Various	2,808	
c. Acquired during this report period (attach schedule)									
D-3. Subtotal				2,733	2,733	SL	5 years	547	
<b>E. Total Depreciation</b>									
								3,355	
								239,910	



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
9/14/2017	6 Recliners	\$ 2,733	5	\$ 547
<b>Total additions for Movable Equipment</b>		\$ 2,733		\$ 547 *
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Park City RCH  
 Depreciation Schedule  
 09/30/17

<u>PROPERTY CATEGORY</u>	<u>Acquisition Year</u>	<u>Historical Costs</u>	<u>Cost to Be Depreciated</u>	<u>Life</u>	<u>Method</u>	<u>2016 Deprec.</u>	<u>2016 Accum Dep.</u>	<u>2017 Deprec.</u>	<u>2017 Accum Dep.</u>
<b>Building / Improvements</b>									
<b>Acquired prior 2013</b>									
Building Rehab	12/1/2001	6,796,739	6,796,739	30	S/L	226,558	3,360,611	226,558	3,587,169
A/C Upgrade	9/11/2006	3,413	3,413	5	S/L	-	3,413	-	3,413
Cable Upgrade	6/26/2007	4,287	4,287	10	S/L	429	4,070	216	4,287
Drain	6/14/2007	7,265	7,265	15	S/L	484	4,601	484	5,085
Carpeting	9/4/2007	4,857	4,857	5	S/L	-	4,857	-	4,857
Exterior wood repair, replacement & paint	9/12/2008	18,810	18,810	15	S/L	1,254	10,659	1,254	11,913
Carpeting	12/6/2008	10,987	10,987	5	S/L	-	10,987	-	10,987
Hot Water Holding Tank	7/6/2010	10,420	10,420	5	S/L	-	10,420	-	10,420
Carpeting	3/4/2011	3,182	3,182	5	S/L	318	3,182	-	3,182
Paving	6/1/2011	4,770	4,770	8	S/L	596	3,279	596	3,875
New Alarm Panel	5/16/2012	11,980	11,980	10	S/L	1,198	4,792	1,198	5,990
Replace (2) Boiler Heat Pumps	3/26/2013	4,178	4,178	10	S/L	418	1,462	418	1,880
Carpeting	10/18/2012	4,896	4,896	5	S/L	979	3,917	979	4,896
<b>Acquired in 2014</b>									
New Control Board for Chiller	6/24/2014	3,757	3,757	10	S/L	376	1,109	376	1,485
Carpeting	7/7/2014	4,233	4,233	5	S/L	847	2,540	847	3,387
<b>Acquired in 2016</b>									
Replace AC Chiller Condenser Fan Motor	8/23/2016	2,645	2,645	10	S/L	265	265	265	530
Vinyl Flooring	4/6/2016	6,500	6,500	5	S/L	1,300	1,300	1,300	2,600
<b>Acquired in 2017</b>									
Replace Hot Water Storage Tank	3/10/2017	32,703	32,703	20	S/L	-	-	1,635	1,635
Replace Main Breaker for Generator	6/30/2017	5,135	5,135	12	S/L	-	-	428	428
<b>Total</b>		<b>6,940,757</b>	<b>6,940,757</b>			<b>235,021</b>	<b>3,431,465</b>	<b>236,555</b>	<b>3,668,019</b>

14,058 \*\*  
 3,445,523 CR Amount

\*\* Historical difference in past claimed depreciation (reconciled out on page 31)

**Movable Equipment**

**Acquired prior 2013**

Building Rehab Refrigerator	12/1/2001	178,696	178,696	5	S/L	-	178,696	-	178,696
	4/16/2002	579	579	5	S/L	-	579	-	579

**Acquired in 2014**

18 Recliners	9/30/2014	5,724	5,724	5	S/L	1,145	3,434	1,145	4,579
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**Acquired in 2015**

Refrigerator	7/24/2015	3,241	3,241	10	S/L	324	648	324	972
Freezer	3/11/2015	2,690	2,690	10	-	269	538	269	807

**Acquired in 2016**

Resident Room Furniture	1/28/2016	5,350	5,350	5	S/L	1,070	1,070	1,070	2,140
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**Acquired in 2017**

6 Recliners	9/14/2017	2,733	2,733	5	S/L	-	-	547	547
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**Total**

		<b>199,013</b>	<b>199,013</b>			<b>2,808</b>	<b>184,967</b>	<b>3,355</b>	<b>188,321</b>
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**Motor Vehicles**

**Acquired prior 2013**

2003 Chevy Astro Van	4/29/2003	21,007	21,007	5	S/L	-	21,007	-	21,007
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**Total**

		<b>21,007</b>	<b>21,007</b>			<b>-</b>	<b>21,007</b>	<b>-</b>	<b>21,007</b>
--	--	---------------	---------------	--	--	----------	---------------	----------	---------------

**Total Historical Cost**

		<b>7,160,777</b>	<b>7,160,777</b>			<b>237,829</b>	<b>3,637,438</b>	<b>239,910</b>	<b>3,877,347</b>
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State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility	License No.	Report for Year Ended	Page	of				
					9/30/2017	24	37	
Item	Date of Acquisition	Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year						
<b>A. Organization Expense</b>								
1. Legal Fees	1	2001	26,897	26,897	A			
2. Start Up Costs	1	2001	9,291	9,291	A			
3.								
<b>A-4. Subtotal</b>								
<b>B. Mortgage Expense</b>								
1. Bank Fees - Chase & Other	1	2001	155,718	155,718	B			
2. Rate Cap Fee - Chase	9	2003	50,000	38,889	B		2,778	
3. Loan Fees and Service Fees	1	2003	42,544	32,388	B		2,364	
<b>B-4. Subtotal</b>								5,142
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
<b>C-4. Subtotal</b>								
<b>D. Total Amortization</b>								5,142

\* Straight-line method must be used.

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

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Name of Facility Martland Management, Inc. d/b/a The	License No. 1860	Report for Year Ended 9/30/2017	Page 25	of 37
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**11. Property Questionnaire**

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*  Yes  No If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased	06/29/00				
2. Date Structure Completed	10/01/01				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	11/30/11				
5. Total Licensed Bed Capacity	50				
6. Square Footage	29,455				
7. Acquisition Cost					
a. Land	15,000				
b. Building	209,174				

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	Fixed			
b. Date Mortgage Obtained	02/02/03			
c. Interest Rate for the Cost Year	7.21%			
d. Term of Mortgage (number of years)	18			
e. Amount of Principal Borrowed	2,400,000			
f. Principal balance outstanding as of 9/30/2017	1,818,040			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				

**Part C - Arms-Length Leases for Real Property Improvements Only**

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Martland Management, Inc. d/b/a The		1860	9/30/2017			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 134,624				134,624	
Name of Lender		Rate					
Fannie Mae / Midland Loan Services, Inc.		7.21%					
Address of Lender							
PO Box 25965, Shawnee Mission, KS 66210							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)		\$ 134,624				134,624	

(Carry Subtotals forward to next page)



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

Name of Facility		License No.		Report for Year Ended		Page of	
Martland Management, Inc. d/b/a T		1860		9/30/2017		27   37	
Item				Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:				134,624			134,624
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$			
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$ 134,624			134,624
14. Insurance							
a. Insurance on Property (buildings only)				\$ 38,625			38,625
b. Insurance on Automobiles				\$ 2,409			2,409
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. <b>Total Insurance Expenditures</b> (14a + b + c)				\$ 41,034			41,034
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$ 1,714,234			1,714,234

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Martland Management, Inc. d/b/a The Park City Residential Ca			1860	9/30/2017	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$			
10.			Accounting & Legal	\$			
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2	Unallowable Advertising *	\$ 1,404			1,404
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 43,143			43,143
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 7,566			7,566
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 52,113			52,113

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

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

**Schedule of Other Salaries Adjustment**

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

**Schedule of Fees Adjustments**

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

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
16	M13	Priority Fee Distribution (Partial Year)			\$ 7,566
<b>Total Other A&amp;G Adjustments</b>			\$ -	\$ -	\$ 7,566

**Park City Residential Care Home**  
**9/30/2017**  
**Management Fee Disallowance Calculation**

**Note:** Per agreement with the State of Connecticut, allowable management fees are inflated by 3% per year. Therefore, the calculation below disallows management fees in excess of 3% which were calculated as allowable in cost year 2016. \*\*Per discussion with Mat Martland, this should have been retro back to 2001, therefore the calculation below has been updated.

2016 Allowable Amount**	\$	31,080
3% Percent Increase		932
2017 Allowable Amount	\$	<u>32,012</u>
Amount Reported		75,155
<b>Disallowance</b>	\$	<u><u>(43,143)</u></u>

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Martland Management, Inc. d/b/a The Park City Residential			1860	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 52,113			52,113
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$			
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 13,862			13,862
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 65,975			65,975

\*\*\* 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.

Martland Management, Inc. d/b/a The Park City Residential Care Home  
 9/30/2017

**Schedule of Other Ancillary Costs**

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

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

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

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5i	Cable			\$ 13,862
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ 13,862

Schedule of Unallowable Building Interest

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

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Martland Management, Inc. d/b/a The Pat 1860		9/30/2017		30	37
Item	Total	CCNH	RHNS	Residential Care Home	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 1,544,814			1,544,814	
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$				
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$				
b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$				
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$				
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$				
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$				
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 1,544,814			1,544,814	
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$ 163			163	
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$				
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 163			163	
<b>VI. Total All Revenue</b> (III +V)	\$ 1,544,977			1,544,977	

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

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





### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The F	1860	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	86,972
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	474,771
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	14,148
a. Prepaid Insurance	14,050			
b. Prepaid Expenses	98			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	504,339
Escrow Reserve	439,073			
Escrow Insurance	44,039			
Escrow Tax	21,227			
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,080,230
<b>B. Fixed Assets</b>				
1. Land			\$	15,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>6,940,757</u>		\$	3,258,679
	Accum. Depreciation <u>3,682,078</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>199,013</u>		\$	10,691
	Accum. Depreciation <u>188,322</u>	Net		
7. Motor Vehicles	*Historical Cost <u>21,007</u>		\$	
	Accum. Depreciation <u>21,007</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	14,060
Difference in Depreciation	14,058			
Rounding	2			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	3,298,430

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

(Carry Total forward to next page)

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

Name of Facility Martland Management, Inc. d/b/a The P	License No. 1860	Report for Year Ended 9/30/2017	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	4,378,660
C. Leasehold or like property recorded for Equity Purposes.				
1. Land				
\$				
2. Land Improvements				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
3. Buildings				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
4. Non-Movable Equipment				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
5. Movable Equipment				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
6. Motor Vehicles				
		*Historical Cost _____		
		Accum. Depreciation _____	Net	\$
7. Minor Equipment-Not Depreciable				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				
\$				
D. Investment and Other Assets				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
		*Historical Cost	36,188	
		Accum. Depreciation	36,188	Net
\$				
4. Goodwill (Purchased Only)				
\$				
5. Investments Related to Resident Care ( <i>itemize</i> )				
\$				
6. Loans to Owners or Related Parties ( <i>itemize</i> )				
\$				
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )				
		Mortgage Costs	248,262	
		Mortgage Costs Accumulated Depreciation	(232,136)	
\$ 16,126				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				
\$ 16,126				
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				
\$ 4,394,786				

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

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

Name of Facility Martland Management, Inc. d/b/a The Park Ci		License No. 1860	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	17,473
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	15,828
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	431,816
Accrued Interest		18,189			
Accrued Property Taxes		41,554			
Accrued Management Fee		372,073			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>465,117</b>

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

(Carry Total forward to next page)

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

Name of Facility Martland Management, Inc. d/b/a The Park		License No. 1860	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				465,117	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	1,818,040
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	740,011
N/P - Bridgeport CDBG		108,928			
Development Fee Payable - Martland Mgmt, Inc.		125,000			
Due to DSS		506,083			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	2,558,051
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$	3,023,168

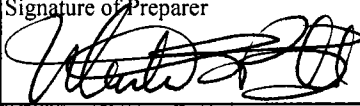
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The	1860	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	4,641,911
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,101,036)
6. Gain or Loss for Period			\$	(169,256)
	10/1/2016	thru 9/30/2017		
7. Total Net Worth			\$	1,371,619
<b>C. Total Reserves and Net Worth</b>			\$	1,371,619
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,394,786

### H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Pa		1860	9/30/2017	36	37
Account				Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016				\$	(3,101,036)
B. Total Revenue (From Statement of Revenue Page 30)				\$	1,544,977
C. Total Expenditures (From Statement of Expenditures Page 27)				\$	1,714,233
D. Net Income or Deficit				\$	(169,256)
E. Balance				\$	(3,270,292)
F. Additions					
1. Additional Capital Contributed (itemize)					
Total Expense page 27 \$1,714,234					
Rounding (1)					
Total Expenses \$1,714,233					
2. Other (itemize)					
F-3. Total Additions				\$	
G. Deductions					
1. Drawings of Owners/Operators/Partners (Specify)				\$	
Name and Address (No., City, State, Zip)		Title	Amount		
2. Other Withdrawings (Specify)				\$	
Purpose		Amount			
3. Total Deductions				\$	
H. Balance at End of Period		09/30/17		\$	(3,270,292)

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

Name of Facility Martland Management, Inc. d/b/a The Park		License No. 1860	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Residential Care Home	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title Principal		Date Signed 2/8/18	
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	



## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for **Martland Management, Inc. d/b/a The Park City Residential Care Home** for the year ended 9/30/2017, 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 **Martland Management, Inc. d/b/a The Park City Residential Care Home**. 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 **Martland Management, Inc. d/b/a The Park City Residential Care Home** 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  
February 7, 2018

# Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name Park City Residential Care Home

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

Yes No  
  1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

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

Yes No  
  2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

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

Yes No  
  3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

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

Yes No  
  4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

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

Yes No

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

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

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Yes No

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

Explanation:

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Client: **Park City RCH**  
 Engagement: **Medicaid - Park City RCH**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-other**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
1111	Cash - BankNorth	86,972.09			86,972.09	112,918.36
1130	Accts. Receivable-Tenants	201,433.98			201,433.98	159,729.45
1131	Receivable from DSS	273,337.38			273,337.38	273,337.38
1240	Prepaid Insurance	14,050.00			14,050.00	15,078.00
1241	Prepaid Expenses	97.82			97.82	97.82
1351	Reserve Escrow - Midland	439,072.76			439,072.76	448,893.02
1352	Insurance Escrow - Midland	44,038.81			44,038.81	42,760.37
1353	Tax Escrow - Midland	21,227.47			21,227.47	20,777.03
1410	Land	15,000.00			15,000.00	15,000.00
1420	Buildings & Improve.	6,933,039.55		7,718.81	6,940,758.36	6,902,920.80
1421	Accum. Depr. - Bldgs./Impr.	(3,437,158.20)		(239,910.00)	(3,677,068.20)	(3,437,158.20)
1430	Start-up Costs	36,188.42			36,188.42	36,188.42
1435	Accum. Amort. - Start-up	(36,188.42)			(36,188.42)	(36,188.42)
1451	Equipment/Furniture	199,013.18			199,013.18	196,280.05
1452	Accum. Depr. - Equip./Furn.	(179,275.00)			(179,275.00)	(179,275.00)
1461	Motor Vehicles	21,007.02			21,007.02	21,007.02
1462	A/D - Motor Vehicles	(21,007.00)			(21,007.00)	(21,007.00)
1901	Mortgage Costs	248,261.50			248,261.50	248,261.50
1949	Accum. Amort. - Mtge. Costs	(226,992.63)		(5,142.00)	(232,134.63)	(226,992.63)
2110	Accounts Payable	(8,131.15)		(9,341.55)	(17,472.70)	(6,170.58)
2111	N/P - Bridgeport CDBG	(108,928.00)			(108,928.00)	(108,928.00)
2116	Development Fee Payable	(125,000.00)			(125,000.00)	(135,000.00)
2120	Accrued Wages	(15,828.26)			(15,828.26)	(13,038.35)
2121	Due to DSS	(506,082.93)			(506,082.93)	(506,082.93)
2130	Accrued Interest	(18,188.74)			(18,188.74)	(17,099.46)
2135	Accrued Property Taxes	(41,554.00)			(41,554.00)	(40,387.50)
2137	Accrued Management Fee	(372,072.91)			(372,072.91)	(325,695.74)
2138	Accrued Priority Distribution	0.00			0.00	(14,683.00)
2320	Mtge. - Community Develop. Trust (Midland)	(1,818,040.26)			(1,818,040.26)	(1,880,191.68)
3131	Capital - J. Hancock Tax Cr Fd.	(1,560,201.54)			(1,560,201.54)	(1,742,060.10)
3133	Capital - Martland Mgt.	21,527.97			21,527.97	28,602.12
3137	Capital - Elton Mgt.	(2,200.00)			(2,200.00)	0.00
5120	Apartment Rents	(1,544,814.35)			(1,544,814.35)	(1,541,209.69)
5491	Interest Income	(163.48)			(163.48)	(150.57)
5910	Laundry - Supply	1,637.28		(580.28)	1,057.00	1,052.22
5911	Laundry - Parts and Equipment	1,157.09		580.28	1,737.37	1,598.99
6210	Advertising	1,404.00			1,404.00	1,404.00
6300	Dietary - Food	93,043.45		40.28	93,083.73	93,996.14
6301	Dietary - Labor	142,495.79			142,495.79	138,819.02
6302	Dietary - Other	1,959.87			1,959.87	1,957.52
6310	Office Salaries	123,453.88		(45,616.72)	77,837.16	74,109.00
6311	Office Supplies	1,478.45			1,478.45	2,556.23
6312	Postage	439.00			439.00	433.00
6320	Management Fees	75,155.48			75,155.48	76,718.00
6324	Meals & Entertainment	0.00			0.00	195.32
6325	Interest Expense	134,623.90			134,623.90	138,934.81
6330	Bank Charges	689.74			689.74	682.06
6350	Employee Benefits	1,200.00			1,200.00	550.00
6355	Licenses, Fees & Dues	1,765.00		(1,115.00)	650.00	650.00
6360	Telephone	4,383.23			4,383.23	4,302.90
6366	Television	15,062.24			15,062.24	14,483.20
6367	Travel and Auto	717.40			717.40	34.00
6368	Recreation - Entertainment	0.00			0.00	75.00
6369	Recreation - Labor	46,327.07		(21,000.00)	25,327.07	22,591.00
6392	Accounting	25,905.00			25,905.00	25,725.00
6450	Electricity	65,421.88			65,421.88	63,215.49
6451	Water	10,014.20			10,014.20	9,743.85
6452	Gas and Oil	14,781.99			14,781.99	9,508.18
6453	Sewer	3,380.87			3,380.87	9,382.32
6513	Housekeeping - Other	13,959.25			13,959.25	12,601.25
6514	Housekeeping - Keys	137.70			137.70	27.74
6516	Housekeeping - Labor	49,385.57			49,385.57	49,011.00
6519	Exterminating Contract	4,061.36			4,061.36	3,445.98
6522	Grounds Contract	12,700.64		(6,088.56)	6,612.08	18,914.70
6525	Trash Removal	0.00		6,088.56	6,088.56	0.00
6530	Security - Labor	38,700.91			38,700.91	37,702.32
6531	Security	1,173.84			1,173.84	1,118.44
6540	Maintenance - Labor	98,965.66			98,965.66	96,412.09
6542	Repairs - Electric	5,100.09		877.39	5,977.48	3,212.68

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
6545	Elevator	7,408.29			7,408.29	6,684.53
6550	Plumbing	9,014.52		705.07	9,719.59	3,808.99
6562	Paint - Trade	937.72			937.72	859.53
6620	Depreciation	0.00		239,910.00	239,910.00	237,830.00
6621	Amortization	0.00		5,142.00	5,142.00	6,789.00
6710	Real Estate Tax	83,108.00			83,108.00	80,974.50
6711	Property Taxes	3,233.92			3,233.92	2,979.32
6712	State Entity Tax	250.00			250.00	0.00
6715	Payroll Taxes	49,805.32			49,805.32	48,010.22
6716	Unemployment tax	13,792.60			13,792.60	15,154.19
6720	Insurance	38,624.96			38,624.96	37,782.16
6721	Auto Insurance	2,409.00			2,409.00	2,116.00
6722	Payroll Fee	7,215.50			7,215.50	6,745.61
6723	Medical Insurance	50,730.32			50,730.32	71,326.08
6724	STD Insurance	3,744.54			3,744.54	4,241.72
6725	Workmans Comp.	27,639.00			27,639.00	23,244.00
6726	Priority Fee Distribution	7,566.00			7,566.00	14,685.00
6943	Personal Aides/Bathing	123,346.57		21,000.00	144,346.57	142,814.00
6971	Laundry - Labor	48,050.83			48,050.83	46,911.37
Marcum 101	Administrator's Salary	0.00		45,616.72	45,616.72	45,050.00
Marcum 102	Memberships & Licenses	0.00		55.00	55.00	55.00
Marcum 103	DPH License	0.00		230.00	230.00	220.00
Marcum 104	Facility License Renewal	0.00		830.00	830.00	500.00
Marcum 105	Insurance Escrow	0.00			0.00	0.00
Marcum 106	Accrued Sewer	0.00			0.00	(4,477.16)
<b>Total</b>					<b>0.00</b>	
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Park City RCH**  
 Engagement: **Medicaid - Park City RCH**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-other**  
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017
<b>Group : [10-A] Salaries and Wages</b>					
<b>Subgroup : [2] Administrators</b>					
Marcum 101	Administrator's Salary	0.00		45,616.72	45,616.72
			AJE - 4	45,616.72	
<b>Subtotal [2] Administrators</b>		<b>0.00</b>		<b>45,616.72</b>	<b>45,616.72</b>
<b>Subgroup : [4] Other Administrative Salaries</b>					
6310	Office Salaries	123,453.88		(45,616.72)	77,837.16
			AJE - 4	(45,616.72)	
<b>Subtotal [4] Other Administrative Salaries</b>		<b>123,453.88</b>		<b>(45,616.72)</b>	<b>77,837.16</b>
<b>Subgroup : [5C] Dietary Workers</b>					
6301	Dietary - Labor	142,495.79		0.00	142,495.79
<b>Subtotal [5C] Dietary Workers</b>		<b>142,495.79</b>		<b>0.00</b>	<b>142,495.79</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>					
6516	Housekeeping - Labor	49,385.57		0.00	49,385.57
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>49,385.57</b>		<b>0.00</b>	<b>49,385.57</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>					
6540	Maintenance - Labor	98,965.66		0.00	98,965.66
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>98,965.66</b>		<b>0.00</b>	<b>98,965.66</b>
<b>Subgroup : [8B] Other Laundry Workers</b>					
6971	Laundry - Labor	48,050.83		0.00	48,050.83
<b>Subtotal [8B] Other Laundry Workers</b>		<b>48,050.83</b>		<b>0.00</b>	<b>48,050.83</b>
<b>Subgroup : [10] Protective Services</b>					
6530	Security - Labor	38,700.91		0.00	38,700.91
<b>Subtotal [10] Protective Services</b>		<b>38,700.91</b>		<b>0.00</b>	<b>38,700.91</b>
<b>Subgroup : [12D] Aides and Attendants</b>					
6943	Personal Aides/Bathing	123,346.57		21,000.00	144,346.57
			AJE - 8	21,000.00	
<b>Subtotal [12D] Aides and Attendants</b>		<b>123,346.57</b>		<b>21,000.00</b>	<b>144,346.57</b>
<b>Subgroup : [12H] Recreation Workers</b>					
6369	Recreation - Labor	46,327.07		(21,000.00)	25,327.07
			AJE - 8	(21,000.00)	
<b>Subtotal [12H] Recreation Workers</b>		<b>46,327.07</b>		<b>(21,000.00)</b>	<b>25,327.07</b>
<b>Total [10-A] Salaries and Wages</b>		<b>670,726.28</b>		<b>0.00</b>	<b>670,726.28</b>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1] Workmen's Compensation</b>					
6725	Workmans Comp.	27,639.00		0.00	27,639.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>27,639.00</b>		<b>0.00</b>	<b>27,639.00</b>
<b>Subgroup : [1A2] Disability Insurance</b>					
6724	STD Insurance	3,744.54		0.00	3,744.54
<b>Subtotal [1A2] Disability Insurance</b>		<b>3,744.54</b>		<b>0.00</b>	<b>3,744.54</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>					
6716	Unemployment tax	13,792.60		0.00	13,792.60
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>13,792.60</b>		<b>0.00</b>	<b>13,792.60</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>					
6715	Payroll Taxes	49,805.32		0.00	49,805.32
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>49,805.32</b>		<b>0.00</b>	<b>49,805.32</b>
<b>Subgroup : [1A5] Health Insurance</b>					
6723	Medical Insurance	50,730.32		0.00	50,730.32
<b>Subtotal [1A5] Health Insurance</b>		<b>50,730.32</b>		<b>0.00</b>	<b>50,730.32</b>
<b>Subgroup : [1D] Accounting and Auditing</b>					
6392	Accounting	25,905.00		0.00	25,905.00
<b>Subtotal [1D] Accounting and Auditing</b>		<b>25,905.00</b>		<b>0.00</b>	<b>25,905.00</b>
<b>Subgroup : [1G] Office Supplies</b>					
6311	Office Supplies	1,478.45		0.00	1,478.45
<b>Subtotal [1G] Office Supplies</b>		<b>1,478.45</b>		<b>0.00</b>	<b>1,478.45</b>
<b>Subgroup : [1H1] Telephone and Telegraph</b>					
6360	Telephone	4,383.23		0.00	4,383.23
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>4,383.23</b>		<b>0.00</b>	<b>4,383.23</b>



Client: **Park City RCH**  
 Engagement: **Medicaid - Park City RCH**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-other**  
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017
<b>Subgroup : [1J] Corporation Business Taxes</b>					
6712	State Entity Tax	250.00		0.00	250.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<b>250.00</b>		<b>0.00</b>	<b>250.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>177,728.46</b>		<b>0.00</b>	<b>177,728.46</b>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [3] Gifts to Staff and Residents</b>					
6350	Employee Benefits	1,200.00		0.00	1,200.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>1,200.00</b>		<b>0.00</b>	<b>1,200.00</b>
<b>Subgroup : [6] Automobile Expense</b>					
6367	Travel and Auto	717.40		0.00	717.40
<b>Subtotal [6] Automobile Expense</b>		<b>717.40</b>		<b>0.00</b>	<b>717.40</b>
<b>Subgroup : [M2] Advertising Telephone Directory</b>					
6210	Advertising	1,404.00		0.00	1,404.00
<b>Subtotal [M2] Advertising Telephone Directory</b>		<b>1,404.00</b>		<b>0.00</b>	<b>1,404.00</b>
<b>Subgroup : [M7] Postage</b>					
6312	Postage	439.00		0.00	439.00
<b>Subtotal [M7] Postage</b>		<b>439.00</b>		<b>0.00</b>	<b>439.00</b>
<b>Subgroup : [M8] Dues and Membership Fees</b>					
6355	Licenses, Fees & Dues	1,765.00		(1,115.00)	650.00
<b>Subtotal [M8] Dues and Membership Fees</b>		<b>1,765.00</b>	AJE - 3	<b>(1,115.00)</b>	<b>650.00</b>
<b>Subgroup : [M12] Administrative Management Services</b>					
6320	Management Fees	75,155.48		0.00	75,155.48
<b>Subtotal [M12] Administrative Management Services</b>		<b>75,155.48</b>		<b>0.00</b>	<b>75,155.48</b>
<b>Subgroup : [M13] Other</b>					
6330	Bank Charges	689.74		0.00	689.74
6531	Security	1,173.84		0.00	1,173.84
6722	Payroll Fee	7,215.50		0.00	7,215.50
6726	Priority Fee Distribution	7,566.00		0.00	7,566.00
Marcum 102	Memberships & Licenses	0.00		55.00	55.00
Marcum 103	DPH License	0.00		230.00	230.00
Marcum 104	Facility License Renewal	0.00		230.00	230.00
<b>Subtotal [M13] Other</b>		<b>16,645.08</b>	AJE - 3	<b>1,115.00</b>	<b>17,760.08</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and</b>		<b>97,325.96</b>		<b>0.00</b>	<b>97,325.96</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>					
<b>Subgroup : [2A1] Raw Food</b>					
6300	Dietary - Food	93,043.45		40.28	93,083.73
<b>Subtotal [2A1] Raw Food</b>		<b>93,043.45</b>	AJE - 6	<b>40.28</b>	<b>93,083.73</b>
<b>Subgroup : [2A3] Other</b>					
6302	Dietary - Other	1,959.87		0.00	1,959.87
<b>Subtotal [2A3] Other</b>		<b>1,959.87</b>		<b>0.00</b>	<b>1,959.87</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>95,003.32</b>		<b>40.28</b>	<b>95,043.60</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A4] Repair and/or purchased linens</b>					
5911	Laundry - Parts and Equipment	1,157.09		580.28	1,737.37
<b>Subtotal [3A4] Repair and/or purchased linens</b>		<b>1,157.09</b>	AJE - 9	<b>580.28</b>	<b>1,737.37</b>
<b>Subgroup : [3D] Other</b>					
5910	Laundry - Supply	1,637.28		(580.28)	1,057.00
<b>Subtotal [3D] Other</b>		<b>1,637.28</b>	AJE - 9	<b>(580.28)</b>	<b>1,057.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>2,794.37</b>		<b>0.00</b>	<b>2,794.37</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1] In-House Care Supplies</b>					
6513	Housekeeping - Other	13,959.25		0.00	13,959.25
6514	Housekeeping - Keys	137.70		0.00	137.70
<b>Subtotal [4A1] In-House Care Supplies</b>		<b>14,096.95</b>		<b>0.00</b>	<b>14,096.95</b>
<b>Subgroup : [5I] Recreation</b>					
6366	Television	15,062.24		0.00	15,062.24

Client: **Park City RCH**  
 Engagement: **Medicaid - Park City RCH**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-other**  
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		<u>9/30/2017</u>			<u>9/30/2017</u>
<b>Subtotal [5] Recreation</b>		<u>15,062.24</u>		<u>0.00</u>	<u>15,062.24</u>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation</b>		<u>29,159.19</u>		<u>0.00</u>	<u>29,159.19</u>
<b>Group : [22] Maintenance and Property</b>					
<b>Subgroup : [6A] Repairs and Maintenance</b>					
6542	Repairs - Electric	5,100.09		877.39	5,977.48
			AJE - 6	877.39	
6550	Plumbing	9,014.52		705.07	9,719.59
			AJE - 6	705.07	
<b>Subtotal [6A] Repairs and Maintenance</b>		<u>14,114.61</u>		<u>1,582.46</u>	<u>15,697.07</u>
<b>Subgroup : [6B] Heat</b>					
6452	Gas and Oil	14,781.99		0.00	14,781.99
<b>Subtotal [6B] Heat</b>		<u>14,781.99</u>		<u>0.00</u>	<u>14,781.99</u>
<b>Subgroup : [6C] Light &amp; Power</b>					
6450	Electricity	65,421.88		0.00	65,421.88
<b>Subtotal [6C] Light &amp; Power</b>		<u>65,421.88</u>		<u>0.00</u>	<u>65,421.88</u>
<b>Subgroup : [6D] Water</b>					
6451	Water	10,014.20		0.00	10,014.20
<b>Subtotal [6D] Water</b>		<u>10,014.20</u>		<u>0.00</u>	<u>10,014.20</u>
<b>Subgroup : [6F] Other</b>					
6453	Sewer	3,380.87		0.00	3,380.87
6519	Exterminating Contract	4,061.36		0.00	4,061.36
6522	Grounds Contract	12,700.64		(6,088.56)	6,612.08
			AJE - 7	(6,088.56)	
6525	Trash Removal	0.00		6,088.56	6,088.56
			AJE - 7	6,088.56	
6545	Elevator	7,408.29		0.00	7,408.29
6562	Paint - Trade	937.72		0.00	937.72
<b>Subtotal [6F] Other</b>		<u>28,488.88</u>		<u>0.00</u>	<u>28,488.88</u>
<b>Subgroup : [7B] Building &amp; Building Improvements</b>					
6620	Depreciation	0.00		239,910.00	239,910.00
			AJE - 1	239,910.00	
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<u>0.00</u>		<u>239,910.00</u>	<u>239,910.00</u>
<b>Subgroup : [8B] Mortgage Expense</b>					
6621	Amortization	0.00		5,142.00	5,142.00
			AJE - 2	5,142.00	
<b>Subtotal [8B] Mortgage Expense</b>		<u>0.00</u>		<u>5,142.00</u>	<u>5,142.00</u>
<b>Subgroup : [10A] Real estate taxes paid by owner</b>					
6710	Real Estate Tax	83,108.00		0.00	83,108.00
<b>Subtotal [10A] Real estate taxes paid by owner</b>		<u>83,108.00</u>		<u>0.00</u>	<u>83,108.00</u>
<b>Subgroup : [10C] Personal property taxes</b>					
6711	Property Taxes	3,233.92		0.00	3,233.92
<b>Subtotal [10C] Personal property taxes</b>		<u>3,233.92</u>		<u>0.00</u>	<u>3,233.92</u>
<b>Total [22] Maintenance and Property</b>		<u>219,163.48</u>		<u>246,634.46</u>	<u>465,797.94</u>
<b>Group : [26] Interest</b>					
<b>Subgroup : [12A1] First Mortgage</b>					
6325	Interest Expense	134,623.90		0.00	134,623.90
<b>Subtotal [12A1] First Mortgage</b>		<u>134,623.90</u>		<u>0.00</u>	<u>134,623.90</u>
<b>Total [26] Interest</b>		<u>134,623.90</u>		<u>0.00</u>	<u>134,623.90</u>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [14A] Insurance on Property</b>					
6720	Insurance	38,624.96		0.00	38,624.96
<b>Subtotal [14A] Insurance on Property</b>		<u>38,624.96</u>		<u>0.00</u>	<u>38,624.96</u>
<b>Subgroup : [14B] Insurance of Automobiles</b>					
6721	Auto Insurance	2,409.00		0.00	2,409.00
<b>Subtotal [14B] Insurance of Automobiles</b>		<u>2,409.00</u>		<u>0.00</u>	<u>2,409.00</u>
<b>Subgroup : [14C3] Other</b>					
Marcum 105	Insurance Escrow	0.00		0.00	0.00
			AJE - 3	(0.00)	
<b>Subtotal [14C3] Other</b>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>
<b>Total [27] Interest and Insurance</b>		<u>41,033.96</u>		<u>0.00</u>	<u>41,033.96</u>
<b>Group : [30] Statement of Revenue</b>					
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>					

Client: **Park City RCH**  
 Engagement: **Medicaid - Park City RCH**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-other**  
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		<u>9/30/2017</u>			<u>9/30/2017</u>
5120	Apartment Rents	(1,544,814.35)		0.00	(1,544,814.35)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<u>(1,544,814.35)</u>		<u>0.00</u>	<u>(1,544,814.35)</u>
<b>Subgroup : [15] Interest Income</b>					
5491	Interest Income	(163.48)		0.00	(163.48)
<b>Subtotal [15] Interest Income</b>		<u>(163.48)</u>		<u>0.00</u>	<u>(163.48)</u>
<b>Total [30] Statement of Revenue</b>		<u>(1,544,977.83)</u>		<u>0.00</u>	<u>(1,544,977.83)</u>
<b>Group : [31] Assets</b>					
<b>Subgroup : None</b>					
1111	Cash - BankNorth	86,972.09		0.00	86,972.09
1130	Accts. Receivable-Tenants	201,433.98		0.00	201,433.98
1131	Receivable from DSS	273,337.38		0.00	273,337.38
1240	Prepaid Insurance	14,050.00		0.00	14,050.00
1241	Prepaid Expenses	97.82		0.00	97.82
1351	Reserve Escrow - Midland	439,072.76		0.00	439,072.76
1352	Insurance Escrow - Midland	44,038.81		0.00	44,038.81
1353	Tax Escrow - Midland	21,227.47		0.00	21,227.47
1410	Land	15,000.00		0.00	15,000.00
1420	Buildings & Improve.	6,933,039.55		7,718.81	6,940,758.36
			AJE - 6	7,718.81	
1421	Accum. Depr. - Bldgs./Impr.	(3,437,158.20)		(239,910.00)	(3,677,068.20)
			AJE - 1	(239,910.00)	
1430	Start-up Costs	36,188.42		0.00	36,188.42
1435	Accum. Amort. - Start-up	(36,188.42)		0.00	(36,188.42)
1451	Equipment/Furniture	199,013.18		0.00	199,013.18
1452	Accum. Depr. - Equip./Fum.	(179,275.00)		0.00	(179,275.00)
1461	Motor Vehicles	21,007.02		0.00	21,007.02
1462	A/D - Motor Vehicles	(21,007.00)		0.00	(21,007.00)
1901	Mortgage Costs	248,261.50		0.00	248,261.50
1949	Accum. Amort. - Mtge. Costs	(226,992.63)		(5,142.00)	(232,134.63)
			AJE - 2	(5,142.00)	
<b>Subtotal : None</b>		<u>4,632,118.73</u>		<u>(237,333.19)</u>	<u>4,394,785.54</u>
<b>Total [31] Assets</b>		<u>4,632,118.73</u>		<u>(237,333.19)</u>	<u>4,394,785.54</u>
<b>Group : [33] Liabilities &amp; Equity</b>					
<b>Subgroup : None</b>					
2110	Accounts Payable	(8,131.15)		(9,341.55)	(17,472.70)
			AJE - 6	(9,341.55)	
2111	N/P - Bridgeport CDBG	(108,928.00)		0.00	(108,928.00)
2116	Development Fee Payable	(125,000.00)		0.00	(125,000.00)
2120	Accrued Wages	(15,828.26)		0.00	(15,828.26)
2121	Due to DSS	(506,082.93)		0.00	(506,082.93)
2130	Accrued Interest	(18,188.74)		0.00	(18,188.74)
2135	Accrued Property Taxes	(41,554.00)		0.00	(41,554.00)
2137	Accrued Management Fee	(372,072.91)		0.00	(372,072.91)
2320	Mtge. - Community Develop. Trust (Midland)	(1,818,040.26)		0.00	(1,818,040.26)
3131	Capital - J. Hancock Tax Cr Fd.	(1,560,201.54)		0.00	(1,560,201.54)
3133	Capital - Martland Mgt.	21,527.97		0.00	21,527.97
3137	Capital - Elton Mgt.	(2,200.00)		0.00	(2,200.00)
<b>Subtotal : None</b>		<u>(4,554,699.82)</u>		<u>(9,341.55)</u>	<u>(4,564,041.37)</u>
<b>Total [33] Liabilities &amp; Equity</b>		<u>(4,554,699.82)</u>		<u>(9,341.55)</u>	<u>(4,564,041.37)</u>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Client: **Park City RCH**  
 Engagement: **Medicaid - Park City RCH**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-other**  
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>				
To add current deprecation to the trial balance.				
6620	Depreciation		239,910.00	
1421	Accum. Depr. - Bldgs./Impr.			239,910.00
<b>Total</b>			<b>239,910.00</b>	<b>239,910.00</b>
<b>Adjusting Journal Entries JE # 2</b>				
To add current amortization to the trial balance				
6621	Amortization		5,142.00	
1949	Accum. Amort. - Mtge. Costs			5,142.00
<b>Total</b>			<b>5,142.00</b>	<b>5,142.00</b>
<b>Adjusting Journal Entries JE # 3</b>				
To reclass Dues to correct cost report accounts				
Marcum 102	Memberships & Licenses		55.00	
Marcum 103	DPH License		230.00	
Marcum 104	Facility License Renewal		830.00	
6355	Licenses, Fees & Dues			1,115.00
Marcum 105	Insurance Escrow			
<b>Total</b>			<b>1,115.00</b>	<b>1,115.00</b>
<b>Adjusting Journal Entries JE # 4</b>				
To reclass administrator's salary to correct cost report line.				
Marcum 101	Administrator's Salary		45,616.72	
6310	Office Salaries			45,616.72
<b>Total</b>			<b>45,616.72</b>	<b>45,616.72</b>
<b>Adjusting Journal Entries JE # 6</b>				
Book accounts payable not accrued				
1420	Buildings & Improve.		7,718.81	
6300	Dietary - Food		40.28	
6542	Repairs - Electric		877.39	
6550	Plumbing		705.07	
2110	Accounts Payable			9,341.55
<b>Total</b>			<b>9,341.55</b>	<b>9,341.55</b>
<b>Adjusting Journal Entries JE # 7</b>				
Reclass trash out of grounds maintenance				
6525	Trash Removal		6,088.56	
6522	Grounds Contract			6,088.56

Client: **Park City RCH**  
 Engagement: **Medicaid - Park City RCH**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-other**  
 Workpaper: **Adjusting Journal Entries Report**

<b>Account</b>	<b>Description</b>	<b>W/P Ref</b>	<b>Debit</b>	<b>Credit</b>
<b>Total</b>			<b>6,088.56</b>	<b>6,088.56</b>
<b>Adjusting Journal Entries JE # 8</b>				
Reclass Aides out of Recreation Salaries				
6943	Personal Aides/Bathing		21,000.00	
6369	Recreation - Labor			21,000.00
<b>Total</b>			<b>21,000.00</b>	<b>21,000.00</b>
<b>Adjusting Journal Entries JE # 9</b>				
Reclass Laundry supplies per discussion with Mat				
5911	Laundry - Parts and Equipment		580.28	
5910	Laundry - Supply			580.28
<b>Total</b>			<b>580.28</b>	<b>580.28</b>

SCHMIDT PLUMBING & HEATING CO., INC.  
P. O. BOX 11186  
WATERBURY, CT 06703  
(203) 757-6524

INVOICE NO.: 20503

INVOICE DATE: 3/10/17

Park City  
752 Park Ave.  
Bridgeport, CT 06604

TERMS: due upon receipt  
1.25% Per month over 30 days

Service Date	Work Order #	PO#	Job Name	Job Location
March '17		Matt M.		

DESCRIPTION OF WORK

Material and labor to replace hot water storage tank  
As per quote # 33422 (CT State Sales Tax Not Included) \$23,492.00

Requisition # (1) - Due upon acceptance of proposal 8,222.20  
Requisition # (2) - Balance upon completion 15,269.80

3-20-17  
ck # 10497

Building Improvement

Please Remit To: Schmidt Plumbing & Heating Co., Inc.  
P.O. Box 11186  
Waterbury, CT 06703

Inv. # 20503

Thank You !

Tax: \$1,491.74

PAY THIS AMOUNT > Total Amount Due: \$24,983.74

Quote# 33422

**Schmidt Plumbing & Heating Co., Inc.**  
**P. O. Bo 11186**  
**Waterbury, CT 06703**  
**203-757-6524**

October 24, 2016

Park City  
752 Park Ave.  
Bridgeport, CT 06604

RE: Boiler Room

Attention: Matt Martland

Proposal

We shall provide material and labor to replace (1) 200 gallon hot water storage tank, 'Scope of Work' as listed below:

- Install temporary hot, cold, boiler inlet, boiler outlet, and hot water recirculation piping.
- Remove heat piping, water piping, and electrical for tank removal.
- Rigging of old tank out - new tank into position.
- Repipe cold water from existing system to Hot Water storage tank.
- Repipe hot water from new tank to existing system with thermometer.
- Repipe hot water boiler inlet from boiler to storage tank(s) outlet.
- Repipe hot water boiler outlet from boiler circulator to storage tanks inlet.
- Repipe storage tank inlet and outlet header(s).
- Repipe and replace (2) hot water recirculation pumps.
- Re-wire storage tanks, and recirculation pumps as needed for "new-style" tanks.
- Remove and dispose of old equipment.

For the amount of : \$ 23,492.00

Not Included:

- CT State Sales Tax.
- Pipe insulation.
- Work not included in 'Scope of Work' as listed above.

*DIC MTW*







America's Most Convenient Bank®

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STATEMENT OF ACCOUNT

PARK CITY R C H LIMITED PARTNERSHIP  
MARTLAND MANAGEMENT INC

Page: 13 of 24  
Statement Period: Mar 01 2017-Mar 31 2017  
Cust Ref #: 4058011-721-L\*\*\*  
Primary Account #: 00-4058011

PARK CITY R C H LIMITED PARTNERSHIP		10497
PA 20000000		03/30
20000000		03/30
PAY TO THE ORDER OF <u>MARTLAND MANAGEMENT INC</u>		\$ 24,983.74
Twenty four thousand nine hundred and eighty three and 74/100		DOLLARS
A-H-LL		
#0010497		#058011



#10497 3/30 \$24,983.74

# LA Z BOY

FURNITURE GALLERIES\*

Store Address: 227 Federal Road  
 Brookfield (PC 177), CT 06804  
 Phone: (203) 740-1664  
 Website: www.la-z-boy.com

Customer Information  
 Park City, RCH  
 752 Park Ave., Matthew Martland  
 Bridgeport, CT 06604  
 (203) 362-1000

Sales Ticket Number: 177-10611  
 Date: 2017-09-14

Sales Associate  
 Joseph Lopes

Date Written	Vendor Stock Number Description/Add-ons	ID	Delivery Method Delivery Date	Amount \$
2017-06-05	010524 D122378 FN 007 MORGAN RECLINA-ROCKER	LAZB-07020900860010126	Home Delivery 2017-08-08	999.97
2017-08-05	010524 D122378 FN 007 MORGAN RECLINA-ROCKER	LAZB-07020900860010539	Home Delivery 2017-06-08	999.97
2017-06-05	010524 D122378 FN 007 MORGAN RECLINA-ROCKER	LAZB-07020900860010159	Home Delivery 2017-08-08	999.97
2017-06-05	010524 D122378 FN 007 MORGAN RECLINA-ROCKER	LAZB-07020900860010160	Home Delivery 2017-08-08	999.97
2017-06-05	010524 D122378 FN 007 MORGAN RECLINA-ROCKER	LAZB-07020900860010171	Home Delivery 2017-06-08	999.97
2017-06-05	010524 D122378 FN 007 MORGAN RECLINA-ROCKER	LAZB-07020900860010551	Home Delivery 2017-06-08	999.97
2017-06-05	901MGR ZZ999900 MANAGERS SPECIAL 901MGR ZZ999900 Price Adjustment		Home Delivery 2017-06-08	0.00 -3,599.88
2017-06-05	960003 ZZ999999 DELIVERY (3+ PIECES)		Home Delivery	169.99
			Subtotal	2,589.93
			Tax	163.20
			<b>Ticket Total</b>	<b>2,733.13</b>
		2017-06-05	Visa	-2733.14
		2017-06-27	Small Ticket Write-Off	0.01
			<b>Payment/Refunds Total</b>	<b>-2,733.13</b>
			Balance Due	0.00

**Protection Plan**

\* Customer has declined all protection plans \_\_\_\_\_

**Automatic Notes**

\* Price Adjusted by -3599.88. Reason: Promo Discount [2017-06-05]

**Sales Notes**

\* Customer acknowledges by signature that LTD Warranty is WAVED and is considered NULL in this case where the furniture is being used in a COMMERCIAL FACILITY.... JPL [2017-06-05]

Movable Equipment Addition



America's Most Convenient Bank®

STATEMENT OF ACCOUNT

PARK CITY R C H LIMITED PARTNERSHIP  
MARTLAND MANAGEMENT INC

Page: 5 of 21  
Statement Period: Jun 01 2017-Jun 30 2017  
Cust Ref #: 4058011-721-1-\*\*\*  
Primary Account #: 00-4058011

		2,733.14
06/06	DEBIT CARD PURCHASE, AUT 060517 VISA DDA PUR LA Z BOY FURNITURE 177 886 424 4886 * CT 4085404988256774	
		125.30
06/09	CCD DEBIT, ADP PAYROLL FEES ADP - FEES 2RYF6 6166639	5,850.87
06/13	CCD DEBIT, ADP WAGE PAY WAGE PAY 929303322967YF6	3,707.14
06/13	CCD DEBIT, ADP TAX ADP TAX RIYF6 061424A01	125.30
06/16	CCD DEBIT, ADP PAYROLL FEES ADP - FEES 2RYF6 6809196	6,196.98
06/20	CCD DEBIT, ADP WAGE PAY WAGE PAY 933403496147YF6	3,822.31
06/20	CCD DEBIT, ADP TAX ADP TAX RIYF6 062125A01	122.84
06/23	CCD DEBIT, ADP PAYROLL FEES ADP - FEES 2RYF6 8210673	6,280.57
06/27	CCD DEBIT, ADP WAGE PAY WAGE PAY 572029408409YF6	3,904.43
06/27	CCD DEBIT, ADP TAX ADP TAX RIYF6 062826A01	122.84
06/30	CCD DEBIT, ADP PAYROLL FEES ADP - FEES 2RYF6 8899748	
	Subtotal:	43,544.58

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to [www.tdbank.com](http://www.tdbank.com)

Bank Deposits FDIC Insured | TD Bank, N.A. | Equal Housing Lender

**Naugatuck Valley Electric, LLC**

419 Thomaston Road  
 Morris, CT 06763-1908  
 {860} 283-4851  
 License #104132

Date	Invoice #
6/30/2017	#7508

<b>Bill To:</b>
Park City RCH L.P.-MRP 752 Park Avenue Bridgeport, CT 06604

P. O. Number	Terms	Project
Mat Martland	Net 30	

Description	Quantity	Rate	Amount
Job Invoice #5599 / June 22nd & 23rd, 2017			
Replace main breaker for generator.			
CONTRACT			
Total Quoted Price	1	4,795.49	4,795.49T
FREIGHT CHARGES			
Freight Charge	1	35.00	35.00
Net 30 days. A finance charge of 1-1/2% (18% per annum) will be charged on accounts 30 days past due. Should this account be placed for collection or should legal counsel be required to enforce collection, you will be responsible for all collection costs and attorney's fees. CT Sales Tax	7-7-17 ck = 10673		
		6.35%	304.51
Thank you very much! We appreciate your business! Have a nice day!			Total <b>\$5,135.00</b>

Building Improvement

Phone #	Fax #
{860}283-4851	{860}283-6926



America's Most Convenient Bank®

PARK CITY R C H LIMITED PARTNERSHIP  
MARTLAND MANAGEMENT INC

STATEMENT OF ACCOUNT

Page: 11 of 22  
Statement Period: Jul 01 2017-Jul 31 2017  
Cust Ref #: 4058011-721-L\*\*\*  
Primary Account #: 00-4058011

PARK CITY R C H LIMITED PARTNERSHIP		10673
ALL ACCOUNTS ARE THE PROPERTY OF TD BANK		
DATE	7-31-17	
PAY TO THE ORDER OF <i>Wash Lake Valley School</i>		\$ 5,135.00
FOR DEPOSIT ONLY		
VOID IF NOT COLLECTED BY 10/31/17		

10673 07/13 \$5,135.00

#10673	07/13	\$5,135.00
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#10673 07/13 \$5,135.00

# Schmidt Plumbing & Heating Company, Inc.

# Invoice

P.O. Box 11186  
 Waterbury, CT 06703  
 203-757-6524

INVOICE NO.: 20608

Bill To:

Park City RCH  
 752 Park Ave.  
 Bridgeport, CT 06604

INVOICE DATE: 6/20/2017

TERMS: Due on receipt  
 1.25% Per month over 30 days

Service Date	Work Order #	P.O. No.	Job Name / Location
4-26-17	5193		

DESCRIPTION OF WORK	Amount
Replace hot water mixing valve for kitchen area. Repipe for new style unit. Refill and set system temps.	
Total Material	2,305.14
Total Labor	908.75
Sales Tax	204.08
<b>PAY THIS AMOUNT &gt; Total Amount Due:</b>	<b>\$3,417.97</b>

The purchaser agrees to pay all costs of collection including reasonable attorney's fees.

**Schmidt Plumbing & Heating Company, Inc.**

**Invoice**

P.O. Box 11186  
 Waterbury, CT 06703  
 203-757-6524



INVOICE NO.: 20609

Bill To:

Park City RCH  
 752 Park Ave.  
 Bridgeport, CT 06604

INVOICE DATE: 6/20/2017

TERMS: Due on receipt  
 1.25% Per month over 30 days

Invoice Date	Job Order No.	PO No.	Job Name/Location
4-25-17	3238	Matt M.	

DESCRIPTION OF WORK	Amount
Replace hot water mixing valve for main building. Repipe for new style unit. Refill and set system temps.	
Total Material	3,275.29
Total Labor	768.75
Sales Tax	256.80
<b>PAY THIS AMOUNT &gt; Total Amount Due:</b>	<b>\$4,300.84</b>

The purchaser agrees to pay all costs of collection including reasonable attorney's fees.