

# State of Connecticut



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

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 <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH	RHNS	Residential Care Home 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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State of Connecticut  
 Annual Report of Long-Term Care Facility  
 CSP-1 Rev.9/2002

**General Information**

Name of Facility (as licensed) Martland Management, Inc. d/b/a The Park City Resid	License No. 1860	Report for Year Ended 9/30/2018	Page 1	of 37
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**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Martland Management, Inc. d/b/a The Park City Residential Care Home [facility name], for the cost report period beginning October 1, 2017 and ending September 30, 2018, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

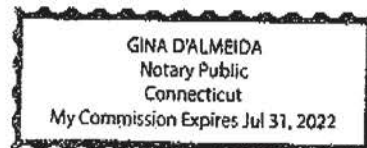
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

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

{a} Subject to Desk Audit Review

Signed (Administrator) <i>Jessica Ciullo</i>		Date 2.12.19	Signed (Owner) <i>M. T. Martland</i>		Date 2.12.19
Printed Name (Administrator) Jessica Ciullo			Printed Name (Owner) Matthew T. Martland		
Subscribed and Sworn to before me: <i>Gina Dalmeida</i>	State of CT	Date 2-12-19	Signed (Notary Public) <i>Gina Dalmeida</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 10/1/2017	To 9/30/2018
Address of Facility 752 Park Avenue, Bridgeport, CT 06604				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/5/2019	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	<b>\$</b>			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	<b>\$</b>			

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 9/30/2018	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 type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
<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 9/30/2018	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 Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Park City Re	1860	9/30/2018	3B	37

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

Owner(s) of Facility

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 9/30/2018	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No    If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
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	68,357	68,357
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
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* Use additional sheets if necessary.

\*\* 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 9/30/2018	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <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 9/30/2018		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Not Applicable	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	<b>Total ***</b>

\* 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 9/30/2018	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
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 ( <i>describe fully</i> )				
1	Preparation of 9/30 work papers, trial balance, 12/31 financial statement and tax returns	\$	14,390	
2	Annual Cost Report Preparation	\$	3,605	
3		\$		
4		\$		
			<b>Charge for Services Provided</b>	
			\$	17,995
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 / Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 Duffy & Fasano 2 3 4 5			Telephone Number (203) 405-3100	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 1626 Straits Turnlike, Suite 307, Middlebury, CT 06762 2 3 4 5				
Services Provided by This Firm ( <i>describe fully</i> )				
1	None in current year.	\$		
2		\$		
3		\$		
4		\$		
5		\$		
			<b>Charge for Services Provided</b>	
			\$	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input type="radio"/> Yes <input checked="" type="radio"/> 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 9/30/2018				Page 8		of 37	
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	50			50	50			50	50				50
B. On last day of THIS report period	50			50	50			50	50				50
2. Number of Residents													
A. As of midnight of PREVIOUS report period	46			46	46			46	40				40
B. As of midnight of THIS report period	45			45	40			40	45				45
3. Total Number of Days Care Provided During Period													
A. Medicare													
B. Medicaid (Conn.)	15,043			15,043	11,562			11,562	3,481				3,481
C. Medicaid (other states)													
D. Private Pay	426			426	273			273	153				153
E. State SSI for RCH													
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	15,469			15,469	11,835			11,835	3,634				3,634
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. <b>Total Resident Days (3G + 4A + 4B)</b>	15,469			15,469	11,835			11,835	3,634				3,634

### 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 9/30/2018	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?       Yes       No  
 If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR	
No. of Residents						2	43		
Per Diem Rate									
a. One bed rm.						96.67	89.98		
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	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						313
2. Administrator(s) (Complete also Sec. III of Schedule A1)					27,475	1,280
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					94,050	2,811
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers					140,269	8,760
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers					48,614	3,190
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					97,419	5,519
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers					47,300	3,122
9. Barber and Beautician Services						
10. Protective Services					38,096	2,533
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					121,419	8,588
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers					45,603	899
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>					660,245	37,015

\* 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	9/30/2018				11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
<b>Section I - Operators/Owners</b>										
Matthew T. Martland - Director					Admin, supply ordering, A/P, A/R, Data Entry	313	A1	Martland Management d/b/a The Elton RCH	2,600	78,650
<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)				License No.	Report for Year Ended			Page	of	
Martland Management, Inc. d/b/a The Park City Residential Care Hon				1860	9/30/2018			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
<b>Section III - Administrators***</b>										
Jessica Ciullo (10/1/17 - 4/24/18)			27,475	Non Discriminatory	Administrator	1,280	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

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



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

**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	9/30/2018	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	9/30/2018	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 32,975			32,975
2. Disability Insurance	\$ 3,543			3,543
3. Unemployment Insurance	\$ 16,778			16,778
4. Social Security (F.I.C.A.)	\$ 49,684			49,684
5. Health Insurance	\$ 67,242			67,242
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	\$ 17,995			17,995
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	\$ 770			770
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 4,237			4,237
2. Cellular Phones	\$			
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$			
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$			
<b>Subtotal</b>	\$ 193,224			193,224

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

(Carry Subtotals forward to next page)







## Annual Report of Long-Term Care Facility

CSP-16 Rev. 9/2002

## 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	9/30/2018	16	37
Item	Total	CCNH	RHNS	Residential Care Home
<b>Subtotals Brought Forward:</b>	193,224			193,224
<b>l. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$			
5. Education Expenses Related to Seminars and Conventions	\$			
6. Automobile Expense (not purchase or depreciation)	\$			
7. Other (Specify) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted (all such expenses)	\$			
2. Advertising Telephone Directory (all such expenses)***	\$ 1,419			1,419
3. Advertising Other (Specify)*** 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	\$ 49			49
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 500			500
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$			
12. Administrative Management Services**	\$ 68,357			68,357
13. Other (Specify) See Attached Schedule	\$ 8,676			8,676
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 272,225			272,225

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

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

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
			0
CARCH			\$ 500
<b>Total Dues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
			0
Bank Charges (Routine)			\$ 647
Security			\$ 1,174
Payroll Fee			\$ 6,045
Costco Membership			\$ 60
DPH License			\$ 230
Facility License Renewal			\$ 20
Escrow Analysis Fee			\$ 500
<b>Total Other Administrative and General</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,676</b>



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

Name of Facility Martland Management, Inc. d/b/a The Par	License No. 1860	Report for Year Ended 9/30/2018	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Elton Management, Inc., 30 West Main Street, Waterbury, CT 06702	68,357	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 Reside		1860	9/30/2018		18	37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 92,956				92,956
2.	Non-Food Supplies	\$				
3.	Other ( <i>Specify</i> ) _____ Other Dietary Supplies	\$ 1,650				1,650
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )		\$				
c. Other ( <i>Specify</i> ) _____		\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		\$ 94,606				94,606
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.

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

Name of Facility		License No.	Report for Year Ended	Page of	
Martland Management, Inc. d/b/a The Park City Resider		1860	9/30/2018	19	37
Item		Total	CCNH	RHNS	Residential Care Home
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify) Other Laundry Supplies		\$	791		791
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	791		791
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

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

All allocations should add to total recorded in 3E.

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



**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	9/30/2018	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. \$	6,877			6,877
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. Other ( <i>Specify</i> )		\$			
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$ 6,877			6,877
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	\$	15,602			15,602
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$				
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 15,602			15,602

\* 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.





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

Name of Facility			License No.		Report for Year Ended			Page of		
Martland Management, Inc. d/b/a The Park City Residential Care Home			1860		9/30/2018			21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
Elton Management, Inc.	30 West Main Street, Waterbury, CT 06702	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Management fee for the overseeing of operations			68,357	16	M12
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

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



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

Name of Facility	License No.	Report for Year Ended			Page	of
Martland Management, Inc. d/b/a The Park Ci	1860	9/30/2018			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 4,661				4,661	
b. Heat	\$ 17,157				17,157	
c. Light & Power	\$ 90,972				90,972	
d. Water	\$ 11,240				11,240	
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 35,740				35,740	
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 159,770				159,770	
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 235,681				235,681	
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 3,355				3,355	
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 239,036				239,036	
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	\$ 85,694				85,694	
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 2,981				2,981	
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 332,853				332,853	

\* 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		License No.		Report for Year Ended			Page	of					
Martland Management, Inc. d/b/a The Park City Residential Care Home		1860		9/30/2018			23	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)													
<b>A-4. Subtotal</b>													
<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>B-4. Subtotal</b>													
<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)													
<b>C-4. Subtotal</b>													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2003 Chevy Astro													
		X		4	2003	21,007		21,007	21,007	SL	Various		
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period													
				Var	Var	199,013		199,013	188,322	SL	Various	3,355	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)													
<b>D-3. Subtotal</b>													
													3,355
<b>E. Total Depreciation</b>													
													239,036



Martland Management, Inc. d/b/a The Park City Residential Care Home  
9/30/2018

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/3/2017	Repair Generator	\$ 3,226	10	\$ 323
<b>Total additions for Building Improvements</b>		\$ 3,226		\$ 323 *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2



Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Movable Equipment</b>		\$ -		\$ - *
<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  
09/30/18**

<u>PROPERTY CATEGORY</u>	<u>Acquisition Year</u>	<u>Historical Costs</u>	<u>Cost to Be Depreciated</u>	<u>Life</u>	<u>Method Life</u>	<u>2017 Deprec.</u>	<u>2017 Accum Dep.</u>	<u>2018 Deprec.</u>	<u>2018 Accum Dep.</u>
<b>Building / Improvements</b>									
<u>Acquired prior 2013</u>									
Building Rehab	12/1/2001	6,796,739	6,796,739	30	S/L	226,558	3,587,169	226,558	3,813,727
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	216	4,287	-	4,287
Drain	6/14/2007	7,265	7,265	15	S/L	484	5,085	484	5,569
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	11,913	1,254	13,167
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	-	3,182	-	3,182
Paving	6/1/2011	4,770	4,770	8	S/L	596	3,875	596	4,471
New Alarm Panel	5/16/2012	11,980	11,980	10	S/L	1,198	5,990	1,198	7,188
Replace (2) Boiler Heat Pumps	3/26/2013	4,178	4,178	10	S/L	418	1,880	418	2,298
Carpeting	10/18/2012	4,896	4,896	5	S/L	979	4,896	-	4,896
<u>Acquired in 2014</u>									
New Control Board for Chiller	6/24/2014	3,757	3,757	10	S/L	376	1,485	376	1,861
Carpeting	7/7/2014	4,233	4,233	5	S/L	847	3,387	846	4,233
<u>Acquired in 2016</u>									
Replace AC Chiller Condenser Fan Motor	8/23/2016	2,645	2,645	10	S/L	265	530	265	795
Vinyl Flooring	4/6/2016	6,500	6,500	5	S/L	1,300	2,600	1,300	3,900
<u>Acquired in 2017</u>									
Replace Hot Water Storage Tank	3/10/2017	32,703	32,703	20	S/L	1,635	1,635	1,635	3,270
Replace Main Breaker for Generator	6/30/2017	5,135	5,135	12	S/L	428	428	428	856
<u>Acquired in 2018</u>									
Repair Generator	10/3/2017	3,226	3,226	10	S/L	-	-	323	323
<b>Total</b>		<b>6,943,983</b>	<b>6,943,983</b>			<b>236,555</b>	<b>3,668,019</b>	<b>235,681</b>	<b>3,903,700</b>
							<b>14,058</b>	<b>**</b>	
							<b>3,682,078</b>	<b>CR Amount</b>	

\*\* Historical difference in past claimed depreciation (reconciled out on page 31 - \$14,058)

**Movable Equipment****Acquired prior 2013**

Building Rehab	12/1/2001	178,696	178,696	5	S/L	-	178,696	-	178,696
Refrigerator	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	4,579	1,145	5,724
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**Acquired in 2015**

Refrigerator	7/24/2015	3,241	3,241	10	S/L	324	972	324	1,296
Freezer	3/11/2015	2,690	2,690	10	-	269	807	269	1,076

**Acquired in 2016**

Resident Room Furniture	1/28/2016	5,350	5,350	5	S/L	1,070	2,140	1,070	3,210
-------------------------	-----------	-------	-------	---	-----	-------	-------	-------	-------

**Acquired in 2017**

6 Recliners	9/14/2017	2,733	2,733	5	S/L	547	547	547	1,094
-------------	-----------	-------	-------	---	-----	-----	-----	-----	-------

<b>Total</b>		<b>199,013</b>	<b>199,013</b>			<b>3,355</b>	<b>188,321</b>	<b>3,355</b>	<b>191,676</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
----------------------	-----------	--------	--------	---	-----	---	--------	---	--------

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

Total Historical Cost		<b>7,164,003</b>	<b>7,164,003</b>			<b>239,910</b>	<b>3,877,347</b>	<b>239,036</b>	<b>4,116,383</b>
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Park City RCH  
Amortization Schedule  
09/30/18

<u>PROPERTY CATEGORY</u>	<u>Acquisition Year</u>	<u>Historical Costs</u>	<u>Cost to Be Depreciated</u>	<u>2011 Accum</u>	<u>Life</u>	<u>Method Life</u>	<u>2016 Deprec.</u>	<u>2016 Accum Dep.</u>	<u>2017 Deprec.</u>	<u>2017 Accum Dep.</u>	<u>2018 Deprec.</u>	<u>2018 Accum Dep.</u>	<u>Net Book Value</u>
<b>Financing Costs</b>													
<u>Acquired prior 2012</u>													
Legal	1/19/2001	26,897	26,897	19,276	15	S/L	449	26,897	-	26,897	-	26,897	(0)
Bank Fees	1/19/2001	144,234	144,234	104,762	15	S/L	1,009	144,234	-	144,234	-	144,234	-
Bank Fees	1/19/2001	11,484	11,484	8,231	15	S/L	190	11,484	-	11,484	-	11,484	-
Rate Cap Fee	9/1/2002	50,000	50,000	24,997	18	S/L	2,778	38,889	2,778	41,667	2,778	44,445	5,555
Lone Fee	1/14/2003	18,000	18,000	8,750	18	S/L	1,000	13,750	1,000	14,750	1,000	15,750	2,250
Legal Fee	2/3/2003	24,544	24,544	11,818	18	S/L	1,364	18,638	1,364	20,002	1,364	21,366	3,178
<b>Total</b>		<b>275,159</b>	<b>275,159</b>	<b>177,834</b>			<b>6,790</b>	<b>253,893</b>	<b>5,142</b>	<b>259,034</b>	<b>5,142</b>	<b>264,176</b>	<b>21,266</b>
<b>Startup Costs</b>													
<u>Acquired prior 2012</u>													
Startup Costs	1/1/2002	9,291	9,291	9,291	5	S/L	-	9,291	-	9,291	-	9,291	-
<b>Total</b>		<b>9,291</b>	<b>9,291</b>	<b>9,291</b>			<b>-</b>	<b>9,291</b>	<b>-</b>	<b>9,291</b>	<b>-</b>	<b>9,291</b>	<b>-</b>
Total Historical Cost / Depreciation For Period		<b>284,450</b>	<b>284,450</b>				<b>6,790</b>	<b>263,184</b>	<b>5,142</b>	<b>268,325</b>	<b>5,142</b>	<b>273,467</b>	<b>21,266</b>



### Amortization Schedule\*

Name of Facility			License No.		Report for Year Ended			Page	of
Martland Management, Inc. d/b/a The Park City Residential C			1860		9/30/2018			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1. Legal Fees	1	2001	180	26,897	26,897	A			
2. Start Up Costs	1	2001	60	9,291	9,291	A			
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Bank Fees - Chase & Other	1	2001	180	155,718	155,718	B			
2. Rate Cap Fee - Chase	9	2003	216	50,000	38,889	B		2,778	
3. Loan Fees and Service Fees	1	2003	216	42,544	32,388	B		2,364	
B-4. Subtotal									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)									
C-4. Subtotal									
<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 9/30/2018	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased		06/29/00			
2. Date Structure Completed		10/01/01			
3. If <b>NOT</b> 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			
<b>Part B - Owner and Related Parties</b>		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 9/30/2018		1,757,007			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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



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

Name of Facility		License No.	Report for Year Ended			Page	of
Martland Management, Inc. d/b/a The		1860	9/30/2018			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 130,837				130,837	
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)		\$ 130,837				130,837	

(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		9/30/2018		27   37	
Item				Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:				130,837			130,837
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)				\$ 130,837			130,837
14. Insurance							
a. Insurance on Property (buildings only)				\$ 34,411			34,411
b. Insurance on Automobiles				\$ 34			34
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)				\$ 34,445			34,445
15. <b>Total All Expenditures</b> (A-13 thru C-14)				\$ 1,708,251			1,708,251

**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	9/30/2018	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	\$			
10a.			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	m2/3	Unallowable Advertising *	\$ 1,419			1,419
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 35,385			35,385
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
<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)				\$ 36,804			36,804

\* 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
<b>Total Other A&amp;G Adjustments</b>			\$ -	\$ -	\$ -



**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	9/30/2018	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 36,804			36,804
<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.	20	5i	Other - Indirect	\$ 14,402			14,402
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<b>Not For Profit Providers Only</b>							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>49. Total Amount of Decrease (Items 1 - 48)</b>				\$ 51,206			51,206

\*\*\* 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  
9/30/2018

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

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 Pal 1860		9/30/2018			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 1,356,065			1,356,065		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$					
b. Medicare Room and Board Contractual Allowance **	\$					
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 (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$					
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 1,356,065			1,356,065		
<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 (Specify)	\$ 200			200		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 1,900			1,900		
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 2,100			2,100		
<b>VI. Total All Revenue (III +V)</b>	\$ 1,358,165			1,358,165		

\* 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	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	(22,088)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	465,591
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	8,669
a. Prepaid Expenses	98			
b. Prepaid Insurance	8,571			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	515,384
Reserve Escrow	453,023			
Insurance Escrow	47,793			
Tax Escrow	14,568			
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	967,555
<b>B. Fixed Assets</b>				
1. Land			\$	15,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 6,943,983		\$	3,026,224
	Accum. Depreciation 3,917,759	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 199,013		\$	7,336
	Accum. Depreciation 191,677	Net		
7. Motor Vehicles	*Historical Cost 21,007		\$	
	Accum. Depreciation 21,007	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	14,058
Difference in Depreciation	14,058			
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	3,062,618

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

(Carry Total forward to next page)



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

Name of Facility		License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The P		1860	9/30/2018	32	37
Account				Amount	
Total Brought Forward:				\$	4,030,173
C.	Leasehold or like property recorded for Equity Purposes.				
1.	Land			\$	
2.	Land Improvements	*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
3.	Buildings	*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
4.	Non-Movable Equipment	*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
5.	Movable Equipment	*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
6.	Motor Vehicles	*Historical Cost _____			
		Accum. Depreciation _____	Net	\$	
7.	Minor Equipment-Not Depreciable			\$	
C-8	<b>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> )			\$	10,985
	Mortgage Costs		248,262		
	Mortgage Costs - Accum. Amort.		(237,277)		
	See Schedule				
D-8.	<b>Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	10,985
D-9.	<b>Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	4,041,158

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

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -



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

Name of Facility Martland Management, Inc. d/b/a The Park Ci		License No. 1860	Report for Year Ended 9/30/2018	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	15,329
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	15,960
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> )				\$	491,317
Accrued Interest		30,680			
Accrued Property Taxes		44,334			
Accrued Management Fee		416,305			
Rounding		(2) See Schedule			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>522,607</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 9/30/2018	Page 34	of 37
Account			Amount	
Total Brought Forward:			522,607	
<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				\$ 1,757,007
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		
See Schedule				
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 2,497,018
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 3,019,625

**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	9/30/2018	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			\$	(3,270,292)
6. Gain or Loss for Period			\$	(350,086)
	10/1/2017	thru	9/30/2018	
7. Total Net Worth			\$	1,021,533
<b>C. Total Reserves and Net Worth</b>			\$	1,021,533
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,041,158

**H. Changes in Total Net Worth**

Name of Facility Martland Management, Inc. d/b/a The Pa		License No. 1860	Report for Year Ended 9/30/2018	Page 36	of 37
Account				Amount	
A.	Balance at End of Prior Period as shown on Report of 09/30/2017			\$	(3,270,292)
B.	Total Revenue (From Statement of Revenue Page 30)			\$	1,358,165
C.	Total Expenditures (From Statement of Expenditures Page 27)			\$	1,708,251
D.	Net Income or Deficit			\$	(350,086)
E.	Balance			\$	(3,620,378)
F.	Additions				
	1. Additional Capital Contributed (itemize)				
	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.	<b>Balance at End of Period</b>		09/30/18	\$	(3,620,378)



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

Name of Facility Martland Management, Inc. d/b/a The Park		License No. 1860	Report for Year Ended 9/30/2018	Page 37	of 37
<i>Check appropriate category</i>					
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home			
<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 2/12/19		
Printed Name of Preparer Matthew S. Bovolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		
Annual Report Contact Matthew Martland			Phone Number 203-756-1229		
Annual Report Contact Email Address EltonRCH@hotmail.com					

## 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 9/30/2018, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of **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 13, 2019