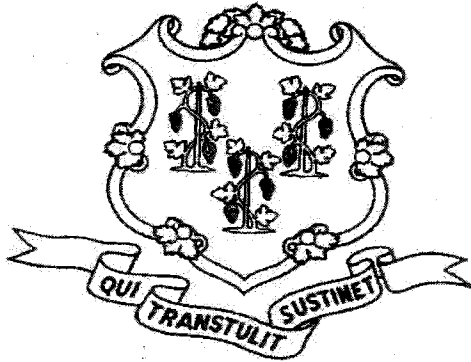


# State of Connecticut



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

Name of Facility (as licensed) Martland Management, Inc. d/b/a The Elton Residential Care Home	
Address (No. & Street, City, State, Zip Code) 30 West Main Street, Waterbury, CT 06702	
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 10/1/2017	Report for Year Ending 9/30/2018

License Numbers:	CCNH	RHNS	Residential Care Home 1838	Medicare Provider
------------------	------	------	-------------------------------	-------------------

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

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 Elton Residents	License No. 1838	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 Elton 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.

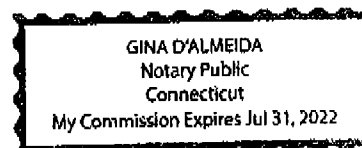
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the 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>M. T. Martland</i>		Date 2-12-19	Signed (Owner) <i>M. T. Martland</i>		Date 2-12-19
Printed Name (Administrator) Matthew T. Martland			Printed Name (Owner) Matthew T. Martland		
Subscribed and Sworn to before me: <i>Gina D'Almeida</i>	State of <i>CT</i>	Date 2-12-19	Signed (Notary Public) <i>Gina D'Almeida</i>		Comm. Expires 7/31/22
Address of Notary Public <i>2 West Main St. Waterbury, CT 06702</i>					

(Notary Seal)



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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Martland Management, Inc. d/b/a The Elton Residential Care Home		Period Covered:	From 10/1/2017	To 9/30/2018
Address of Facility 30 West Main Street, Waterbury, CT 06702				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 12/19/2018	
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 203 756-1229		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 Elton Residential Care			Address (No. & Street, City, State, Zip) 30 West Main Street, Waterbury, CT 06702		
License Numbers:	CCNH	RHNS	Residential Care Home 1838	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 Matthew T. Martland			Nursing Home Administrator's License No.:		
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name None			License No.:		





### General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton Reside	1838	9/30/2018	3B	37

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

Owner(s) of Facility

N/A



## General Information and Questionnaire Related Parties\*

Name of Facility Martland Management, Inc. d/b/a The Elton Residential	License No. 1838	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

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 Name/Address and complete the information on Page 11 of the report.

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 type="radio"/>	<input checked="" type="radio"/>	Bookkeeping Services & Management Fee	Page 16 / m12	144,207	144,207
Matthew T. Martland	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input checked="" type="radio"/>	Administrator of Facility	Page 10 / A2	78,650	78,650
Linnea Szantyr	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input checked="" type="radio"/>	Office Manager	Page 10 / A4	50,913	50,913
Lisa Martland	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input checked="" type="radio"/>	Administrative Assistant	Page 10 / A4	2,982	2,982
Elton Management, Inc	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input checked="" type="radio"/>	Accrued Management Fee	Page 34 / B-4	371,359	371,359
Dylan Martland	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input checked="" type="radio"/>	Administrative Assistant	Page 10 / A4	5,195	5,195
		<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 Elton Re	License No. 1838	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.
  
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.
  
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)  

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

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

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

Name of Facility Martland Management, Inc. d/b/a The Elton Residential Care		License No. 1838	Report for Year Ended 9/30/2018		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 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"/>				
					<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. 1838	Report for Year Ended 9/30/2018	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    If "No," explain.  
 No

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Blum Shapiro & Company, P.C.	29 South Main Street, West Hartford, CT 06127-2000
2 Lenkowski, Lonergan & Co.	1579 Straits Tpke, Suite 2D, Middlebury, CT 06762
3 Marcum LLP	555 Long Wharf Dr., New Haven, CT
4	

Services Provided by This Firm (*describe fully*)

1 Annual HUD required audit & preparation of HUD audited financial statements	\$ 20,800
2 Preparation of Federal & State corporation tax returns, Preparation of 9/30 workpapers	\$ 7,800
3 Preparation of Medicaid Cost Report	\$ 3,605
4	\$
	<b>Charge for Services Provided</b>
	\$ 32,205

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Duffy & Fasano	203-598-7500
2	
3	
4	
5	

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

- 1 1625 Straits Tpke, Suite 307, Middlebury, CT 06762
- 2
- 3
- 4
- 5

Services Provided by This Firm (*describe fully*)

1 None during 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.  
 Yes     No    N/A



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

Name of Facility Martland Management, Inc. d/b/a The Elton F	License No. 1838	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	RHNS	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR
No. of Residents							4	83	
Per Diem Rate									
a. One bed rm.							95.00	88.86	
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				
D. <b>Total Physical Therapy Treatments</b>				
8. Total Number of Speech Therapy Treatments				
A. Medicare - Part B				
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. <b>Total Speech Therapy Treatments</b>				
9. Total Number of Occupational Therapy Treatments				
A. Medicare - Part B				
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments				
2. Restorative Treatments				
C. Other				
D. <b>Total Occupational Therapy Treatments</b>				

### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Martland Management, Inc. d/b/a The Elton Residential Care	1838	9/30/2018	10	37		
Are time records maintained by all individuals receiving compensation? <input type="radio"/> Yes <input checked="" 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)					78,650	2,609
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					179,339	7,963
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers					212,986	11,739
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers					110,510	7,342
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					140,192	6,625
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers					99,594	6,538
9. Barber and Beautician Services						
10. Protective Services					44,985	3,002
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					309,358	21,183
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers					95,314	5,597
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>					1,270,928	72,598

\* 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 Elton Residential Care Home		1838		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							
<b>Section I - Operators/Owners</b>									
Matthew T. Martland	78,650			Administrator	2,600	A2	Park City RCH, Bridgeport, CT	313	
<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>									
Dylan Martland	5,195			Maintenance / Dish Prep	316	A7b	N/A		
Lisa Martland	2,982			Administrative Assistant	143	A4	N/A		
Linnea Szantyr	50,913			Office Manager	2,093	A4	N/A		

\* 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 Elton Residential Care Home		1838		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>										
See Page 11										
<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 Elton Residen	1838	9/30/2018	13	37		
Total Cost and Hours						
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.

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

Name of Facility		License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton Residential		1838	9/30/2018	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
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		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton Resi	1838	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	\$ 27,216			27,216
2. Disability Insurance	\$ 15,621			15,621
3. Unemployment Insurance	\$ 13,000			13,000
4. Social Security (F.I.C.A.)	\$ 95,594			95,594
5. Health Insurance	\$ 186,512			186,512
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	\$ 32,205			32,205
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	\$ 3,931			3,931
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 2,865			2,865
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>	<b>\$ 376,944</b>			<b>376,944</b>

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

(Carry Subtotals forward to next page)

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

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

Attachment Page 15

**Schedule of Other Employee Benefits**

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

**Schedule of Other Taxes**

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

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Martland Management, Inc. d/b/a The Elton Residenti	1838	9/30/2018	16	37	
Item		Total	CCNH	RHNS	Residential Care Home
<b>Subtotals Brought Forward:</b>		376,944			376,944
<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)	\$	432			432
7. Other (Specify) See Attached Schedule	\$	850			850
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted (all such expenses )	\$				
2. Advertising Telephone Directory (all such expenses )***	\$				
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	\$	200			200
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$	650			650
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$	369			369
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**	\$	144,207			144,207
13. Other (Specify) See Attached Schedule	\$	15,295			15,295
<b>C-14 Total Administrative &amp; General Expenditures</b>		<b>\$ 538,947</b>			<b>538,947</b>

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Residential Care Home
			0
Wine and Spirits - Resident Events			\$ 850
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ 850

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
Routine Bank Charges			\$ 500
Payroll Fee			\$ 13,828
Waterbury Health Department License			\$ 100
Secretary of State Filing			\$ 20
Treasurer - State of CT Fidelity License			\$ 847
<b>Total Other Administrative and General</b>	\$ -	\$ -	\$ 15,295



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

Name of Facility Martland Management, Inc. d/b/a The Elt	License No. 1838	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	144,207	Lender and Limited Partner- HUD approved management fee for overseeing operations of the facility, CHFA tax credit compliance and HUD REAC	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 Martland Management, Inc. d/b/a The Elton Residential		License No. 1838	Report for Year Ended 9/30/2018		Page 18	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 168,695			168,695	
2.	Non-Food Supplies	\$ 4,650			4,650	
3.	Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) _____		\$				
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 173,345</b>			<b>173,345</b>	
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 Elton Residential		1838	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. \$	649		649
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. \$	1,869		1,869
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Other (Specify)		\$			
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	<b>2,518</b>		<b>2,518</b>
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 Elton Re		1838	9/30/2018	20	37
Item		Total	CCNH	RHNS	Residential Care Home
4. Housekeeping	Sq. Ft. Serviced				
a. In-House Care	by Personnel				
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
	Amt. \$				
C. Other ( <i>Specify</i> )		\$ 15,998			15,998
Other Housekeeping Supplies					
<b>4D. Total Housekeeping Expenditures (4a + b + c)</b>		\$ 15,998			15,998
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	\$	2,798			2,798
j. Direct Management Services*	\$				
k. Indirect Management Services*	\$				
l. Other (Specify)**** See Attached Schedule	\$	24,937			24,937
<b>5M. Total Resident Care Expenditures (5a - 5j)</b>		\$ 27,735			27,735

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

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

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

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

**Schedule of Other Resident Care**

Description	CCNH	RHNS	Residential Care Home
			0
Cable			\$ 24,937
<b>Total Other Resident Care</b>	\$ -	\$ -	\$ 24,937

-----

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

Name of Facility Martland Management, Inc. d/b/a The Elton Residential Care Home		License No. 1838	Report for Year Ended 9/30/2018	Total Cost/Page Ref.***				Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	Residential Care Home	Pg	Line
		Yes	No							
Elton Management, Inc.	30 West Main Street, Waterbury, CT 06702	<input checked="" type="radio"/>	<input type="radio"/>	General Manager	Bookkeeping Services			40,000	16	1m12
Otis Elevator	10 Farm Springs Rd., Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance			28,414	22	6f
		<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"/>							
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		<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 Elton R	1838	9/30/2018			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 4,645				4,645	
b. Heat	\$ 94,639				94,639	
c. Light & Power	\$ 99,661				99,661	
d. Water	\$ 27,341				27,341	
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 67,189				67,189	
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 293,475				293,475	
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 352,470				352,470	
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 10,053				10,053	
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 362,523				362,523	
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 205,788				205,788	
c. Personal property taxes	\$ 14,773				14,773	
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 583,084				583,084	

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

**Schedule of Other Repairs and Maintenance**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Residential Care Home</b>
			(0)
Exterminating Contract			\$ 2,539
Grounds Contract (No single vendor over \$10K)			\$ 10,065
Trash Removal			\$ 8,995
Elevator			\$ 29,134
Plumbing (No single vendor over \$10K)			\$ 15,281
Fire Protection Testing			\$ 1,175
<b>Total Other Repairs and Maintenance</b>	\$ -	\$ -	\$ 67,189



### Depreciation Schedule

Name of Facility		License No.		Report for Year Ended		Page	of				
Marland Management, Inc. d/b/a The Elton Residential Care Home		1838		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								
<b>D. Movable Equipment</b>											
1. Motor Vehicles (Specify name, model and year of each vehicle)											
a.	X		11	2005	10,724	10,724	10,724	SL	4		
b.											
c.											
d.											
2. Movable Equipment											
a.				307,731		307,731	237,834	SL	Various	9,551	
b.											
c.				2,508		2,508		SL	Various	502	
<b>D-3. Subtotal</b>											
<b>E. Total Depreciation</b>											
										10,053	
										362,523	

Martland Management, Inc. d/b/a The Elton 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>				
2/15/2018	Carpet	\$ 6,333	5	\$ 1,267
5/21/2018	Install New Catch Basin	\$ 3,800	10	\$ 380
1/10/2018	Dishwasher	\$ 12,177	10	\$ 1,218
4/24/2018	Repairs to Water Pump	\$ 3,267	10	\$ 327
5/30/2018	High Efficiency Lighting	\$ 69,643	15	\$ 4,643
<b>Total additions for Building Improvements</b>		\$ 95,220		\$ 7,835 *
<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>				
11/6/2017	3 Sofas	\$ 2,508	5	\$ 502
<b>Total additions for Movable Equipment</b>		\$ 2,508		\$ 502 *
<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

The Elton RCH  
 Depreciation Schedule  
 09/30/18

PROPERTY CATEGORY	Acquisition Year	Historical Costs	Cost to Be Depreciated	Life	Method	2017		2018	
						Accum Dep.	Deprec.	Accum Dep.	Dep.
<b>Building / Improvements</b>									
Acquired prior 2017									
Historical Variance (Not Depreciated)									
Building Acquisition	12/31/1995	740,592	740,592			431,960			
Improvements prior to 9/30/16	12/31/1995	2,295,926	2,295,926	30	S/L	1,645,414	76,531	1,721,945	
COST CERT/TAXES-CONSTR	Various	6,709,573	6,709,573	30	S/L	4,917,578	223,652	5,141,230	
BUILT-IN COUNTERS-RESIDENTS	10/1/1996	6,155	6,155	30	S/L	4,308	205	4,513	
KITCHEN CEILING	8/7/1997	600	600	15	S/L	600	-	600	
STORAGE SHED (FOR TABLES)	9/24/1997	2,700	2,700	12	S/L	2,700	-	2,700	
LAUNDRY SHELVES	10/10/1997	1,183	1,183	10	S/L	1,183	-	1,183	
PHONE/CABLE WORK	11/5/1997	1,060	1,060	10	S/L	1,060	-	1,060	
SMOKE EATER, DETECTORS	4/21/1998	1,675	1,675	10	S/L	1,675	-	1,675	
AIR CONDITIONER-KITCHEN	5/19/1998	2,958	2,958	10	S/L	2,958	-	2,958	
RECREATION RM RENOVATIONS	7/22/1998	4,775	4,775	7	S/L	4,789	(14)	4,775	
DRYER EXHAUST FAN-ROOF	9/15/1998	6,578	6,578	10	S/L	6,578	-	6,578	
PAGING SYSTEM	9/29/1998	3,531	3,531	10	S/L	3,531	-	3,531	
14 SMOKE DETECTORS	11/16/1998	4,457	4,457	15	S/L	4,457	-	4,457	
FIRE ALARM SYSTEM PANEL	1/25/1999	1,396	1,396	10	S/L	1,396	-	1,396	
PLUMBING PUMP	7/12/1999	6,787	6,787	15	S/L	6,787	-	6,787	
CARPETING (4,5&6 FLRS)	8/31/1999	1,584	1,584	15	S/L	1,584	-	1,584	
ELECTRIC PANEL, GENERATR	9/29/2000	9,665	9,665	5	S/L	9,665	-	9,665	
WATER MAIN (s)	9/28/2000	6,259	6,259	10	S/L	6,259	-	6,259	
2nd FL SINK, CABINET, PLUMBING	9/30/2000	1,311	1,311	10	S/L	1,311	-	1,311	
CCTV SYSTEM	5/18/2001	2,607	2,607	20	S/L	2,607	-	2,607	
ELEVATOR MODERNIZATION	8/6/2001	13,245	13,245	10	S/L	13,245	-	13,245	
FPT FIRE ALARM UPGRADE	9/30/2001	52,126	52,126	20	S/L	43,003	2,606	45,609	
ELEVATOR VENT	1/18/2002	3,369	3,369	10	S/L	3,369	-	3,369	
CHILLER COMPRESSOR (s)	7/15/2002	4,227	4,227	20	S/L	3,276	211	3,487	
5" MAIN REPAIR (s)	9/30/2002	13,405	13,405	15	S/L	13,405	-	13,405	
EXTERIOR WINDOWS PAINTED (s)	9/30/2002	3,254	3,254	20	S/L	2,522	163	2,685	
FURNACE	8/20/2003	8,200	8,200	5	S/L	8,200	-	8,200	
CARPET -prior SENIOR CENTER	1/9/2004	19,064	19,064	15	S/L	19,064	-	19,064	
SONITROL CCTV SYSTEM	2/4/2005	3,445	3,445	5	S/L	3,445	-	3,445	
WINDOWS REPLACEMENT	5/6/2004	16,920	16,920	10	S/L	16,920	-	16,920	
NEW ELECTRICAL MAIN & PANEL (s)	1/11/2005	145,000	145,000	15	S/L	123,294	9,667	132,961	
BASEMENT CEILING PLASTER	9/15/2005	41,354	41,354	15	S/L	34,461	2,757	37,218	
NEW BOILER/FURNACE (s)	8/7/2005	4,000	4,000	5	S/L	4,000	-	4,000	
2 NEW AWNINGS (s)	3/6/2006	23,298	23,298	15	S/L	17,861	1,553	19,414	
AIR CONDITIONER REPAIR (s)	6/19/2006	2,516	2,516	5	S/L	2,516	-	2,516	
CABLE TV UPGRADE	9/7/2006	3,577	3,577	5	S/L	3,577	-	3,577	
ROOF REPLACE	11/27/2006	11,523	11,523	10	S/L	11,523	-	11,523	
UPGRADE PLUMBING	6/27/2007	7,000	7,000	10	S/L	7,000	-	7,000	
ELEVATOR RENOVATION (s)	8/14/2007	3,934	3,934	15	S/L	2,753	262	3,015	
NEW MAIN BREAKER (s)	4/14/2008	144,057	144,057	20	S/L	68,427	7,203	75,630	
EXHAUST FAN REPLACED	3/11/2008	4,601	4,601	10	S/L	4,371	230	4,601	
WINDOWS REPLACED	5/23/2008	2,963	2,963	15	S/L	1,877	198	2,075	
	1/24/2008	15,320	15,320	15	S/L	9,702	1,021	10,723	

REAR ELEVATOR (s)	6/11/2009	43,376	43,376	20	S/L	18,435	2,169	20,604
NEW WINDOWS	1/28/2009	60,771	60,771	15	S/L	34,437	4,051	38,488
Ballroom A/C	7/15/2009	13,135	13,135	7	S/L	13,135	-	13,135
BOILER REPAIR (s)	1/22/2010	7,612	7,612	15	S/L	3,806	507	4,313
75 NEW WINDOWS	12/7/2009	38,666	38,666	15	S/L	19,333	2,578	21,911
CHIMNEY TAKEN DOWN (s)	9/30/2010	58,612	58,612	15	S/L	29,306	3,907	33,213
NEW WINDOWS-prior SENIOR CNTR	9/30/2011	6,643	6,643	15	S/L	2,879	443	3,322
Hot water Pump(s)	9/30/2012	2,836	2,836	15	S/L	1,040	189	1,229
Otis Elevator	9/30/2012	2,659	2,659	20	S/L	731	133	864
New Awning	1/10/2013	5,966	5,966	5	S/L	5,369	597	5,966
New Piping	12/14/2012	6,896	6,896	15	S/L	2,069	460	2,529
Roof repair (S)	2/7/2013	2,600	2,600	10	S/L	1,170	260	1,430
New air separator unit (S)	6/15/2015	5,753	5,753	15	S/L	959	384	1,343
New Water Main (S)	1/2/2015	2,884	2,884	15	S/L	480	192	672
Cast Iron Roof drain- replacement (s)	2/15/2016	3,112	3,112	10	S/L	467	311	778
<b>2018 Additions</b>								
Carpet	2/15/2018	6,333	6,333	5	S/L	-	1,267	1,267
Install New Catch Basin	5/21/2018	3,800	3,800	10	S/L	-	380	380
Dishwasher	1/10/2018	12,177	12,177	10	S/L	-	1,218	1,218
Repairs to Water Pump	4/24/2018	3,267	3,267	10	S/L	-	327	327
High Efficiency Lighting	5/30/2018	69,643	69,643	15	S/L	-	4,643	4,643
<b>Total</b>		<b>10,714,509</b>	<b>10,714,509</b>			<b>7,609,827</b>	<b>350,261</b>	<b>7,528,128</b>

#### Land / Improvements

Acquired prior 2017								
LAND IMPROVEMENTS	12/31/1995	113,938	113,938	20	S/L	113,938	-	113,938
PARKING LOT PAVE (s)	9/9/2006	13,634	13,634	10	S/L	13,634	-	13,634
Paving	1/2/2015	9,985	9,985	10	S/L	2,497	999	3,496
		<b>137,557</b>	<b>137,557</b>			<b>130,069</b>	<b>999</b>	<b>131,068</b>

#### Capitalized Financing

Acquired prior 2017								
Heartland Refinancing (Self Disallowed)	9/29/2004	39,916	39,916	33	S/L	16,329	1,210	17,539
		<b>39,916</b>	<b>39,916</b>			<b>16,329</b>	<b>1,210</b>	<b>17,539</b>
<b>Total Fixed</b>		<b>10,891,982</b>	<b>10,891,982</b>			<b>7,756,225</b>	<b>352,470</b>	<b>7,676,735</b>

(s) Denotes shared assets. Disallowance proposed on page 29A for non RCH usage.

**Movable Equipment**

**Acquired prior 2017**

Equipment prior to 1997  
 PRINTS, PAINTINGS, FRAMES  
 DISHWASHER  
 COMMERCIAL TOASTER  
 HOBART FREEZER  
 SECURITY ALARMS  
 WASHER  
 SLICER  
 WARDROBE & CHAIRS  
 BUFFER  
 WASHER/DRYER  
 KITCHEN STEAMER OVEN  
 SYSCO REFRIGERATOR  
 SYSCO OVEN  
 AM HEALTH MEDCARTS  
 NIGHTSTANDS  
 RECLINERS  
 LOUNGE CHAIRS  
 25 Dressers  
 25 Dressers  
 20 Night stands  
 Copier  
 2 Med carts  
 Dressers and recliners  
 Bureaus and Nightstands  
 New Stove  
 Convection oven  
 Less Historical Accum. Dep. Difference

4/29/1996	197,930	197,930	10	S/L	197,930	-	197,930
7/7/1997	748	748	15	S/L	749	(1)	748
2/13/1997	541	541	10	S/L	541	-	541
8/1/1997	1,066	1,066	10	S/L	1,066	-	1,066
8/1/1997	3,180	3,180	10	S/L	3,180	-	3,180
9/30/1997	1,079	1,079	10	S/L	1,096	(17)	1,079
11/3/1997	1,048	1,048	5	S/L	1,048	-	1,048
2/8/1998	1,267	1,267	5	S/L	1,267	-	1,267
6/14/1998	2,268	2,268	7	S/L	2,268	-	2,268
8/23/1998	1,397	1,397	5	S/L	1,397	-	1,397
8/11/1999	1,304	1,304	5	S/L	1,304	-	1,304
7/2/2001	2,760	2,760	10	S/L	2,760	-	2,760
12/4/2002	3,687	3,687	5	S/L	3,687	-	3,687
11/5/2003	2,579	2,579	7	S/L	2,579	-	2,579
5/16/2004	2,628	2,628	5	S/L	2,628	-	2,628
2/6/2012	2,743	2,743	10	S/L	1,646	274	1,920
1/10/2012	6,308	6,308	10	S/L	3,785	631	4,416
2/29/2012	2,682	2,682	10	S/L	1,609	268	1,877
11/12/2012	6,865	6,865	10	S/L	3,089	686	3,775
10/8/2013	6,865	6,865	10	S/L	2,403	686	3,089
10/28/2013	2,988	2,988	10	S/L	1,046	299	1,345
5/9/2014	3,185	3,185	5	S/L	2,230	637	2,867
3/11/2014	5,364	5,364	10	S/L	1,877	536	2,413
2/24/2015	11,428	11,428	10	S/L	2,857	1,143	4,000
12/17/2015	5,069	5,069	10	S/L	507	507	1,014
3/23/2016	4,488	4,488	10	S/L	449	449	898
4/14/2016	3,699	3,699	10	S/L	370	370	740

**2017 Additions**

Steamer  
 Sofa  
 10 Nightstands  
 12 Recliners  
 12 Dressers  
 Refrigerator

11/23/2016	4,715	4,715	5	S/L	943	943	1,886
12/20/2016	3,160	3,160	10	S/L	316	316	632
2/11/2017	2,138	2,138	10	S/L	214	214	428
2/20/2017	5,604	5,604	10	S/L	560	560	1,120
2/27/2017	3,382	3,382	10	S/L	338	338	676
9/28/2017	3,567	3,567	5	S/L	713	713	1,426

**2018 Additions**

3 Sofas

11/6/2017	2,508	2,508	5	S/L	-	502	502
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**Total**

	<b>310,237</b>	<b>310,237</b>			<b>248,451</b>	<b>10,053</b>	<b>258,505</b>
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**Motor Vehicles**

Acquired prior 2017  
2005 Chevy Astro Van

11/15/2005	10,724	10,724	4	S/L	10,724	-	10,724
<b>Total</b>	<u>10,724</u>	<u>10,724</u>			<u>10,724</u>	<u>-</u>	<u>10,724</u>
<b>Total Historical Cost</b>	<u>11,212,943</u>	<u>11,212,943</u>			<u>8,015,400</u>	<u>362,523</u>	<u>7,945,964</u>

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

**Amortization Schedule\***

Name of Facility Martland Management, Inc. d/b/a The Elton Residential Care	Date of Acquisition		License No. 1838	Report for Year Ended 9/30/2018	Page 24	of 37			
	Month	Year							
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
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1.									
2.									
3.									
B-4. Subtotal									
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									

\* 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. 1838	Report for Year Ended 9/30/2018	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	04/07/95				
2. Date Structure Completed	08/31/96				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	04/07/95				
5. Total Licensed Bed Capacity	96				
6. Square Footage	90,137				
7. Acquisition Cost					
a. Land	105,000				
b. Building	2,385,279				

**Part B - Owner and Related Parties**

1st Mortgage    2nd Mortgage    3rd Mortgage    4th Mortgage

1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained	05/13/04			
c. Interest Rate for the Cost Year	5.31%			
d. Term of Mortgage (number of years)	33			
e. Amount of Principal Borrowed	6,103,900			
f. Principal balance outstanding as of	4,672,297			
<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		1838	9/30/2018			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 252,125				252,125	
Name of Lender		Rate					
Midland States Bank		5.31%					
Address of Lender							
14125 Clayton Road, Chesterfield, MO 63017-8355							
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)		\$ 252,125				252,125	

*(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		1838		9/30/2018		27   37	
Item				Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:				252,125			252,125
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 (12B7 + 12C3 + 12D)</b>				\$ 252,125			252,125
14. Insurance							
a. Insurance on Property (buildings only)				\$ 39,541			39,541
b. Insurance on Automobiles				\$ 3,163			3,163
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 23,649			23,649
MIP Insurance							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 66,353			66,353
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 3,224,508			3,224,508

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton Residential Care H				1838	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.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	M12	Unallowable Management Fees	\$ 144,207			144,207
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 24,741			24,741
<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)				\$ 168,948			168,948

\* 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	L7	Liquor for Resident Parties			\$ 850
27	14C3	Mortgage Insurance Premium			\$ 23,649
Various	Various				\$ 242
<b>Total Other A&amp;G Adjustments</b>			\$ -	\$ -	\$ 24,741

**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 Elton Residential Care			1838	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				\$ 168,948			168,948
<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	\$ 23,737			23,737
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10a	Unallowable Property and Real Estate Taxes	\$ 205			205
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,367			1,367
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
<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>				\$ 194,257			194,257

\*\*\* 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 Elton Residential Care Home  
9/30/2018

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	51	Cable			\$ 23,737
<b>Total Other Ancillary Costs</b>			\$ -	\$ -	\$ 23,737

**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
22	7b	Depreciation Related to Non RCH Use			\$ 118
22	7b	Depreciated Financing			\$ 1,210
27	14a	Insurance Not Related to RCH (see attached)			\$ 39
<b>Total Other Property Adjustments</b>			\$ -	\$ -	\$ 1,367

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>			\$ -	\$ -	\$ -



**The Elton Residential Care Home**  
**9/30/2018**  
**Cable Disallowance Calculation**

**To disallow cable expense associated with non common area televisions**

Total Cable Expense	24,937	Acct. # 6365
Allowable Amount	1,200	(\$100/month x 12 months)
<b>Disallowance</b>	<u><u>\$ 23,737</u></u>	

The Elton Residential Care Home					
9/30/2018					
SQUARE FOOT ALLOCATION OF NON-RCH EXPENSES					
		<b>% TO</b>			
	<b>SQ FT</b>	<b>TOTAL</b>			
RCH original (FYE07)	85,997				
RCH (prior SENIOR CENTER)	2,450				
Total RCH	88,447	99.90%	RCH		
					2nd floor non rch
COMMERCIAL:					0.60%
2nd floor APARTMENT	530	0.10%	2nd floor	Removed 12/1/17	
HAIR SALON	0	0%	1st floor	Removed 7/1/17	
FIRE UNION			1st floor		
TOTAL COMMERCIAL	530	0.100%	NON-RCH		
TOTAL	88,977	100.00%			
ALLOCATION OF APPROPRIATE EXPENSES:					
			RCH	NON-RCH	CALC TEST
ACCOUNT DESCRIPTION	ACCT #	PRELIM T/B	99.90%	0.10%	(SUM COLS)
INTEREST	6325	252,125	251,874	251	252,125
ELECTRICITY	6450	99,661	99,562	99	99,661
WATER	6451	11,666	11,654	12	11,666
GAS	6452	94,639	94,545	94	94,639
SEWER	6453	15,674	15,658	16	15,674
EXTERMINATING	6519	2,539	2,536	3	2,539
GROUNDS CONTRACT	6522	10,065	10,055	10	10,065
TRASH REMOVAL	6525	8,995	8,986	9	8,995
DEPR EXP-BLDG IMPROV*					
REAL ESTATE TAXES	6710	205,788	205,583	205	205,788
BUSINESS INSURANCE	6720	39,541	39,502	39	39,541
INTEREST EXP-SURPLUS	6820	-	-	-	-
MIP EXPENSE	6850	23,649	23,625	24	23,649
TOTAL ALLOC CALCULATION		764,342	763,581	761	764,342
100% non -rch					
Non Reimbursable Expense				275	
A&G				242	
Capital				244	
				<b>761</b>	Check

\* portion of depreciation that relates to non -RCH use is being self disallowed.

Self disallowing will have the same affect of not taking non-rch expenses but will make asset reconciliation easier.

**\*DEPR EXP-BLDG IMPROVEMENTS**

These assets affect non-RCH portion of building.

This amount is self disallowed.

100%

FYE 2018

ELECTRIC PANEL	-	
WATER MAIN	-	
CHILLER COMPRESSOR	-	
5" MAIN REPAIR	163	
EXT WINDOWS PAINTED	-	
ELECTRIC MAIN & PANEL	2,757	
BOILER/FURNACE	1,553	
AWNINGS	-	
A/C REPAIR	-	
BREAKER	230	
BOILER REPAIR	507	
hot water pumps	189	
CHIMNEY TAKEN DOWN	3,907	
PARKING LOT PAVE	-	
roof repair	260	
Air separator	384	
watermain	192	
Cast iron roof drain	311	
subtotal	10,453	
non RCH	10	
ELEVATOR	7,203	
REAR ELEVATOR-	2,169	
subtotal	9,372	
non RCH	2nd floor	56
<b>depr disallowed</b>		<b>66</b>

## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Martland Management, Inc. d/b/a The Elt 1838		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)	\$ 2,862,631			2,862,631		
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</b> (Section I. thru Section II.)	\$ 2,862,631			2,862,631		
<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)	\$ 756			756		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 207			207		
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 963			963		
<b>VI. Total All Revenue</b> (III + V)	\$ 2,863,594			2,863,594		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
					0
30 IV5	Interest Income	229,591			\$ 756
<b>Total Interest Income</b>			\$ -	\$ -	\$ 756

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
				0
30 IV8	Parking Lot Rental (No associated expense)			\$ 207
<b>Total Other Revenue</b>		\$ -	\$ -	\$ 207

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The H	1838	9/30/2018	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	229,591
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	198,196
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	68,528
a. Prepaid Insurance	35,032			
b. Prepaid Expenses	18,989			
c. Prepaid MIP	14,507			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	698,446
Funding Reserve	724,255			
Exchange	(26,823)			
Due From DSS	1,014			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			\$	1,194,762
<b>B. Fixed Assets</b>				
1. Land			\$	105,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>10,891,982</u>		\$	2,783,287
	Accum. Depreciation <u>8,108,695</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>310,239</u>		\$	62,352
	Accum. Depreciation <u>247,887</u>	Net		
7. Motor Vehicles	*Historical Cost <u>10,724</u>		\$	
	Accum. Depreciation <u>10,724</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	484,991
Asset Offset	484,991			
See Schedule				
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			\$	3,435,630

\* 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 H	1838	9/30/2018	32	37
Account			Amount	
Total Brought Forward:			\$	4,630,392
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	102,833	
		Accum. Depreciation	102,833	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> )				
			\$	1
Rounding		1		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				
\$ 1				
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				
\$ 4,630,393				

\* 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		License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton R		1838	9/30/2018	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	11,201
2. Notes Payable (itemize )				\$	
_____					
_____					
See Schedule					
3. Loans Payable for Equipment (Current portion) (itemize )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)				\$	32,382
5. Accrued Payroll (Owners and/or Stockholders only)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (Current Portion)				\$	146,403
10. Interest Payable (Exclusive of Owner and/or Related Parties)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (itemize )				\$	215,612
Due to DSS			77,549		
Accrued Accounting			33,170		
Accrued Int. Proj. Exp. Loan			2,000		
Accrued Property Taxes			102,894	See Schedule	
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	405,599

\* 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 Elton		License No. 1838	Report for Year Ended 9/30/2018	Page 34	of 37
Account				Amount	
Total Brought Forward:				405,599	
<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				\$ 4,525,894	
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> )				\$ 371,359	
Accrued Management Fee		371,359			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 4,897,253	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 5,302,852	


**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	1838	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			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(311,545)
6. Gain or Loss for Period			\$	(360,914)
	10/1/2017	thru 9/30/2018		
7. Total Net Worth			\$	(672,459)
<b>C. Total Reserves and Net Worth</b>			\$	(672,459)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,630,393

### H. Changes in Total Net Worth

Name of Facility Martland Management, Inc. d/b/a The El	License No. 1838	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			\$	(311,545)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	2,863,594
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	3,224,508
D. Net Income or Deficit			\$	(360,914)
E. Balance			\$	(672,459)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(672,459)
	09/30/18			

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

Name of Facility Martland Management, Inc. d/b/a The		License No. 1838	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. Bavalack					
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 Elton 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 Elton 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 Elton 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

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

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

Facility Name The Elton 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 prior year? If not, explain the reporting change.

Explanation: Not Applicable  
\_\_\_\_\_

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: Not Applicable  
\_\_\_\_\_

Yes No

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

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

Yes No

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

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

Yes No

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

Explanation: Not Applicable  
\_\_\_\_\_

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: Not Applicable  
\_\_\_\_\_

Yes No

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

Explanation: Not Applicable  
\_\_\_\_\_

Yes No

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

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

Yes No

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

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



Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

Explanation:

Yes No

Were all discrepancies on the Error Page addressed?

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Client: **The Elton RCH**  
 Engagement: **Medicaid - The Elton RCH**  
 Period Ending: **3/30/2019**  
 Trial Balance: **A-01 - TB-Other**

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	JE Ref #	RJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
1050	Exchange	(27,216.79)					(27,216.79)	(27,216.79)
1099	Accum Amort. - Mtg Costs	(297,375.02)		(1,210.00)			(298,585.02)	(297,375.02)
			AJE - 2	(1,210.00)				
1100	Transfers	394.11					394.11	394.11
1110	Cash - Operating	229,591.35					229,591.35	464,041.44
1115	Land	105,000.00					105,000.00	105,000.00
1120	Land Improvements	137,557.01					137,557.01	137,557.01
1121	Accumulated Amortization - Land Improv.	(130,068.81)		(999.00)			(131,067.81)	(130,068.81)
			AJE - 2	(999.00)				
1125	Buildings - Acquis	2,295,925.95					2,295,925.95	2,295,925.95
1126	Accum. Depr. - Bldg. Acq	(1,645,413.83)		(76,531.00)			(1,721,944.83)	(1,645,413.83)
			AJE - 2	(76,531.00)				
1130	Accts. Receivable-Tenants	198,195.71					198,195.71	219,713.17
1131	Due To DSS	(77,548.68)					(77,548.68)	(77,548.68)
1143	Due From DSS	1,014.00					1,014.00	1,014.00
1160	Building Improvements	7,558,074.30					7,558,074.30	7,558,074.30
1170	Accum Depr. - Bldg. Imp.	(5,683,364.48)		(273,730.00)			(5,957,094.48)	(5,683,364.48)
			AJE - 2	(273,730.00)				
1194	Rent Receivable	0.00					0.00	2,480.00
1195	Start-up Costs	67,056.05					67,056.05	67,056.05
1196	Accum. Amort. - Start-up Costs	(67,056.05)					(67,056.05)	(67,056.05)
1240	Prepaid Insurance	35,032.04					35,032.04	35,088.33
1241	Prepaid Expenses	18,989.41					18,989.41	17,359.60
1245	Prepaid MIP	14,506.61					14,506.61	14,945.38
1351	Midland Escrows	66,309.23					66,309.23	75,753.86
1356	Midland Reserve	657,953.92					657,953.92	636,159.42
1420	Buildings & Improve.	102,447.41				21,776.76	124,224.17	29,013.50
					RJE - 1	21,776.76		
1451	Furniture	335,127.69				(21,776.76)	313,350.93	310,843.20
					RJE - 1	(21,776.76)		
1452	Accumulated Depreciation - Furn.	(237,834.72)		(10,053.00)			(247,887.72)	(237,834.72)
			AJE - 2	(10,053.00)				
1460	Motor Vehicles	10,724.20					10,724.20	10,724.20
1461	Accum. Depr - Motor Vehicles	(10,724.52)					(10,724.52)	(10,724.52)
1901	Mortgage Costs	773,078.50					773,078.50	773,078.50
1902	Organizational Costs	102,833.00					102,833.00	102,833.00
1951	Accum. Amort. - Organization Costs	(102,833.00)					(102,833.00)	(102,833.00)
1999	Asset Offset	484,991.31					484,991.31	484,991.31
2030	Accrued Accounting	0.00		(33,170.00)			(33,170.00)	0.00
			AJE - 3	(33,170.00)				
2110	Accounts Payable	(10,026.10)		(1,175.17)			(11,201.27)	(14,266.13)
			AJE - 7	(1,175.17)				
2113	Mortgage Payable - LT Portion	(4,525,893.85)					(4,525,893.85)	(4,672,297.36)
2120	Accrued Wages	(32,382.09)					(32,382.09)	(31,218.84)
2122	Accrued Management Fees	(371,359.18)					(371,359.18)	(385,477.28)
2133	Accrued Int. Proj. Exp. Loan	(2,000.00)					(2,000.00)	(2,000.00)
2135	Accrued Property Taxes	(102,893.77)					(102,893.77)	(96,879.10)
2322	Mortgage Payable - Current Portion	(146,403.34)					(146,403.34)	(138,848.21)
3129	Mariland Management - Capital	223,623.88					223,623.88	143,676.71
3132	Elton Management -Capital	87,922.61					87,922.61	67,935.82
5120	Apartment Rents	(2,865,111.39)					(2,865,111.39)	(3,003,808.48)
5190	Misc. Rental Income	2,480.00					2,480.00	0.00
5195	Misc. Income	(206.99)					(206.99)	0.00
5440	Interest Income - RFR	(755.88)					(755.88)	(720.95)
5491	Int. Income - Dev Accts.	0.00					0.00	(81.34)
5911	Laundry - Other	649.44					649.44	667.84
6300	Dietary - Food & Supplies	168,694.62					168,694.62	167,687.90
6301	Dietary - Labor	212,985.93					212,985.93	209,594.08
6302	Dietary - Other	4,650.18					4,650.18	3,422.06
6310	Office Salaries - Administrator	257,989.30				(179,339.30)	78,650.00	77,075.00
					RJE - 6	(179,339.30)		
6311	Office Supplies	3,353.15					3,353.15	4,033.95
6312	Postage	200.00					200.00	637.00
6320	Management Fees	104,207.44					104,207.44	110,497.60
6325	Interest Expense	252,124.94					252,124.94	259,280.02
6330	Bank Charges	500.28					500.28	534.18
6350	Audit Expense	(965.00)		25,370.00			24,405.00	25,800.00
			AJE - 3	25,370.00				
6353	Bookkeeping Fees	40,000.00					40,000.00	40,000.00
6355	Licenses, Fees & Dues	1,896.00				(1,246.00)	650.00	650.00
					RJE - 4	(1,246.00)		
6357	Subscriptions	90.00					90.00	0.00
6360	Telephone	2,864.76					2,864.76	5,358.22
6365	Television	24,936.78					24,936.78	24,195.61
6367	Travel	432.01					432.01	440.00
6368	Meals and Entertainment	849.89					849.89	1,072.01
6369	Employee Relations	0.00					0.00	2,250.00
6396	Accounting	0.00		7,800.00			7,800.00	7,975.00
			AJE - 3	7,800.00				
6450	Electricity	99,661.25					99,661.25	97,398.28
6451	Water	11,666.18					11,666.18	13,204.64
6452	Gas	94,639.16					94,639.16	45,194.59
6453	Sewer	15,674.45					15,674.45	17,368.72
6513	Housekeeping - Other	15,997.50					15,997.50	18,330.39

Account	Description	UNADJ	JE Ref #	AJE	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2018					9/30/2018	9/30/2017
6514	Housekeeping - Keys	0.00					0.00	470.88
6519	Exterminating Contract	2,538.85					2,538.85	7,097.20
6522	Grounds Contract	10,064.95					10,064.95	7,865.28
6525	Trash Removal	8,994.62					8,994.62	8,957.44
6530	Security	931.68					931.68	892.08
6531	Security Payroll	44,984.83					44,984.83	44,268.44
6539	Repairs - Electric	3,142.63					3,142.63	3,986.33
6540	R & M Payroll	140,192.22					140,192.22	137,959.63
6545	Elevator	29,134.04					29,134.04	15,688.86
6550	Plumbing	15,281.49					15,281.49	12,532.70
6562	Paint - Trade	570.20					570.20	1,588.25
6563	Recreation	2,798.06					2,798.06	3,526.72
6580	General Supplies	578.02					578.02	813.94
6710	Real Estate Tax	205,787.54					205,787.54	189,758.20
6711	Personal Property Taxes	14,772.52					14,772.52	14,355.70
6712	State Entity Tax	0.00					0.00	250.00
6715	Payroll Taxes	108,594.17				(13,000.00)	95,594.17	96,066.57
					RJE - 5	(13,000.00)		
6720	Insurance	39,540.85					39,540.85	38,592.27
6721	Auto insurance	3,163.20					3,163.20	2,453.74
6722	Payroll Fee	13,827.57					13,827.57	14,451.92
6723	Medical/Disability Insurance	200,706.02				(14,193.68)	186,512.34	148,693.97
					RJE - 5	(14,193.68)		
6725	Workmans Comp.	28,643.72				(1,427.72)	27,216.00	28,919.01
					RJE - 5	(1,427.72)		
6850	MIP Expense	23,649.35					23,649.35	24,328.74
6943	Personal Aides Payroll	309,357.68					309,357.68	304,431.10
6951	Housekeeping Salaries	110,510.46					110,510.46	108,750.56
6971	Laundry Payroll	99,594.39					99,594.39	98,008.33
6972	Laundry - Supply	1,868.83					1,868.83	1,306.63
6992	R & R Salaries	95,314.05					95,314.05	93,796.16
6999	Miscellaneous - Other	0.00					0.00	(500.00)
Marcum 101	Memberships	0.00				279.00	279.00	264.00
					RJE - 4	279.00		
Marcum 102	Facility Licenses	0.00				967.00	967.00	120.00
					RJE - 4	967.00		
Marcum 103	Fixed Depreciation	0.00		352,470.00			352,470.00	347,565.00
				352,470.00				
Marcum 104	Movable depreciation	0.00	AJE - 2	10,053.00			10,053.00	9,710.00
			AJE - 2	10,053.00				
Marcum 105	Disability Insurance	0.00				15,621.40	15,621.40	14,722.00
						15,621.40		
Marcum 106	Unemployment insurance	0.00				13,000.00	13,000.00	14,292.00
						13,000.00		
Marcum 107	Other Admin Salaries	0.00				179,339.30	179,339.30	175,893.99
						179,339.30		
Marcum 109	Fire Protection Testing	0.00		1,175.17			1,175.17	0.00
			AJE - 7	1,175.17				
<b>Total</b>						<b>0.00</b>		<b>33,170.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **The Elton RCH**  
 Engagement: **Medicaid - The Elton RCH**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-other**  
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ 9/30/2018	JE Ref #	AJE	FINAL 9/30/2018	1st PP-FINAL 9/30/2017
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [2]</b>	<b>Administrators</b>					
6310	Office Salaries - Administrator	257,989.30		0.00	78,650.00	77,075.00
<b>Subtotal [2] Administrators</b>		<b>257,989.30</b>		<b>0.00</b>	<b>78,650.00</b>	<b>77,075.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
Marcum 107	Other Admin Salaries	0.00		0.00	179,339.30	175,893.99
<b>Subtotal [4] Other Administrative Salaries</b>		<b>0.00</b>		<b>0.00</b>	<b>179,339.30</b>	<b>175,893.99</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
6301	Dietary - Labor	212,985.93		0.00	212,985.93	209,594.08
<b>Subtotal [5C] Dietary Workers</b>		<b>212,985.93</b>		<b>0.00</b>	<b>212,985.93</b>	<b>209,594.08</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>					
6951	Housekeeping Salaries	110,510.46		0.00	110,510.46	108,750.56
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>110,510.46</b>		<b>0.00</b>	<b>110,510.46</b>	<b>108,750.56</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
6540	R & M Payroll	140,192.22		0.00	140,192.22	137,959.63
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>140,192.22</b>		<b>0.00</b>	<b>140,192.22</b>	<b>137,959.63</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>					
6971	Laundry Payroll	99,594.39		0.00	99,594.39	98,008.33
<b>Subtotal [8B] Other Laundry Workers</b>		<b>99,594.39</b>		<b>0.00</b>	<b>99,594.39</b>	<b>98,008.33</b>
<b>Subgroup : [10]</b>	<b>Protective Services</b>					
6531	Security Payroll	44,984.83		0.00	44,984.83	44,268.44
<b>Subtotal [10] Protective Services</b>		<b>44,984.83</b>		<b>0.00</b>	<b>44,984.83</b>	<b>44,268.44</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
6943	Personal Aides Payroll	309,357.68		0.00	309,357.68	304,431.10
<b>Subtotal [12D] Aides and Attendants</b>		<b>309,357.68</b>		<b>0.00</b>	<b>309,357.68</b>	<b>304,431.10</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>					
6992	R & R Salaries	95,314.05		0.00	95,314.05	93,796.16
<b>Subtotal [12H] Recreation Workers</b>		<b>95,314.05</b>		<b>0.00</b>	<b>95,314.05</b>	<b>93,796.16</b>
<b>Total [10-A] Salaries and Wages</b>		<b>1,270,928.86</b>		<b>0.00</b>	<b>1,270,928.86</b>	<b>1,249,777.29</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>					
6725	Workmans Comp.	28,643.72		0.00	27,216.00	28,919.01
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>28,643.72</b>		<b>0.00</b>	<b>27,216.00</b>	<b>28,919.01</b>
<b>Subgroup : [1A2]</b>	<b>Disability Insurance</b>					
Marcum 105	Disability Insurance	0.00		0.00	15,621.40	14,722.00
<b>Subtotal [1A2] Disability Insurance</b>		<b>0.00</b>		<b>0.00</b>	<b>15,621.40</b>	<b>14,722.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>					
Marcum 106	Unemployment Insurance	0.00		0.00	13,000.00	14,292.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>0.00</b>		<b>0.00</b>	<b>13,000.00</b>	<b>14,292.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>					
6715	Payroll Taxes	108,594.17		0.00	95,594.17	96,066.57
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>108,594.17</b>		<b>0.00</b>	<b>95,594.17</b>	<b>96,066.57</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>					
6723	Medical/Disability Insurance	200,706.02		0.00	186,512.34	148,693.97
<b>Subtotal [1A5] Health Insurance</b>		<b>200,706.02</b>		<b>0.00</b>	<b>186,512.34</b>	<b>148,693.97</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>					
6350	Audit Expense	(965.00)		25,370.00	24,405.00	25,800.00
6396	Accounting	0.00	AJE - 3	25,370.00	7,800.00	7,975.00
			AJE - 3	7,800.00		
<b>Subtotal [1D] Accounting and Auditing</b>		<b>(965.00)</b>		<b>33,170.00</b>	<b>32,205.00</b>	<b>33,775.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>					
6311	Office Supplies	3,353.15		0.00	3,353.15	4,033.95
6580	General Supplies	578.02		0.00	578.02	813.94
<b>Subtotal [1G] Office Supplies</b>		<b>3,931.17</b>		<b>0.00</b>	<b>3,931.17</b>	<b>4,847.89</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>					
6360	Telephone	2,864.76		0.00	2,864.76	5,358.22
<b>Subtotal [1H1] Telephone and Telegraph</b>		<b>2,864.76</b>		<b>0.00</b>	<b>2,864.76</b>	<b>5,358.22</b>
<b>Subgroup : [1J]</b>	<b>Corporation Business Taxes</b>					
6712	State Entity Tax	0.00		0.00	0.00	250.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>250.00</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>343,774.84</b>		<b>33,170.00</b>	<b>376,944.84</b>	<b>346,924.66</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>					
<b>Subgroup : [3]</b>	<b>Gifts to Staff and Residents</b>					
6369	Employee Relations	0.00		0.00	0.00	2,250.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>2,250.00</b>
<b>Subgroup : [6]</b>	<b>Automobile Expense</b>					
6367	Travel	432.01		0.00	432.01	440.00

Client: **The Eton RCH**  
 Engagement: **Medicaid - The Eton RCH**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-other**  
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
<b>Subtotal [6] Automobile Expense</b>		<b>432.01</b>		<b>0.00</b>	<b>432.01</b>	<b>440.00</b>
<b>Subgroup : [7] Other</b>						
6368 Meals and Entertainment		849.89		0.00	849.89	1,072.01
<b>Subtotal [7] Other</b>		<b>849.89</b>		<b>0.00</b>	<b>849.89</b>	<b>1,072.01</b>
<b>Subgroup : [M7] Postage</b>						
6312 Postage		200.00		0.00	200.00	637.00
<b>Subtotal [M7] Postage</b>		<b>200.00</b>		<b>0.00</b>	<b>200.00</b>	<b>637.00</b>
<b>Subgroup : [M8] Dues and Membership Fees</b>						
6355 Licenses, Fees & Dues		1,896.00		0.00	650.00	650.00
<b>Subtotal [M8] Dues and Membership Fees</b>		<b>1,896.00</b>		<b>0.00</b>	<b>650.00</b>	<b>650.00</b>
<b>Subgroup : [M9] Subscriptions</b>						
6357 Subscriptions		90.00		0.00	90.00	0.00
Marcum 101 Memberships		0.00		0.00	279.00	264.00
<b>Subtotal [M9] Subscriptions</b>		<b>90.00</b>		<b>0.00</b>	<b>369.00</b>	<b>264.00</b>
<b>Subgroup : [M12] Administrative Management Services</b>						
6320 Management Fees		104,207.44		0.00	104,207.44	110,497.60
6353 Bookkeeping Fees		40,000.00		0.00	40,000.00	40,000.00
<b>Subtotal [M12] Administrative Management Services</b>		<b>144,207.44</b>		<b>0.00</b>	<b>144,207.44</b>	<b>150,497.60</b>
<b>Subgroup : [M13] Other</b>						
6330 Bank Charges		500.28		0.00	500.28	534.18
6722 Payroll Fee		13,827.57		0.00	13,827.57	14,451.92
Marcum 102 Facility Licenses		0.00		0.00	967.00	120.00
<b>Subtotal [M13] Other</b>		<b>14,327.85</b>		<b>0.00</b>	<b>15,294.85</b>	<b>15,106.10</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and</b>		<b>162,003.19</b>		<b>0.00</b>	<b>162,003.19</b>	<b>170,916.71</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>						
<b>Subgroup : [2A1] Raw Food</b>						
6300 Dietary - Food & Supplies		168,694.62		0.00	168,694.62	167,687.90
<b>Subtotal [2A1] Raw Food</b>		<b>168,694.62</b>		<b>0.00</b>	<b>168,694.62</b>	<b>167,687.90</b>
<b>Subgroup : [2A2] Non-Food Supplies</b>						
6302 Dietary - Other		4,650.18		0.00	4,650.18	3,422.06
<b>Subtotal [2A2] Non-Food Supplies</b>		<b>4,650.18</b>		<b>0.00</b>	<b>4,650.18</b>	<b>3,422.06</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>173,344.80</b>		<b>0.00</b>	<b>173,344.80</b>	<b>171,109.96</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>						
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>						
5911 Laundry - Other		649.44		0.00	649.44	667.84
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>649.44</b>		<b>0.00</b>	<b>649.44</b>	<b>667.84</b>
<b>Subgroup : [3A4] Repair and/or purchased linens</b>						
6972 Laundry - Supply		1,868.83		0.00	1,868.83	1,306.63
<b>Subtotal [3A4] Repair and/or purchased linens</b>		<b>1,868.83</b>		<b>0.00</b>	<b>1,868.83</b>	<b>1,306.63</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>2,518.27</b>		<b>0.00</b>	<b>2,518.27</b>	<b>1,974.47</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>						
<b>Subgroup : [4C] Other</b>						
6513 Housekeeping - Other		15,997.50		0.00	15,997.50	18,330.39
6514 Housekeeping - Keys		0.00		0.00	0.00	470.88
<b>Subtotal [4C] Other</b>		<b>15,997.50</b>		<b>0.00</b>	<b>15,997.50</b>	<b>18,801.27</b>
<b>Subgroup : [5] Recreation</b>						
6563 Recreation		2,798.06		0.00	2,798.06	3,526.72
<b>Subtotal [5] Recreation</b>		<b>2,798.06</b>		<b>0.00</b>	<b>2,798.06</b>	<b>3,526.72</b>
<b>Subgroup : [5L] Other</b>						
6365 Television		24,936.78		0.00	24,936.78	24,195.61
<b>Subtotal [5L] Other</b>		<b>24,936.78</b>		<b>0.00</b>	<b>24,936.78</b>	<b>24,195.61</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>43,732.34</b>		<b>0.00</b>	<b>43,732.34</b>	<b>46,523.60</b>
<b>Group : [22] Maintenance and Property</b>						
<b>Subgroup : [6A] Repairs and Maintenance</b>						
6530 Security		931.68		0.00	931.68	892.08
6539 Repairs - Electric		3,142.63		0.00	3,142.63	3,986.33
6562 Paint - Trade		570.20		0.00	570.20	1,588.25
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>4,644.51</b>		<b>0.00</b>	<b>4,644.51</b>	<b>6,466.66</b>
<b>Subgroup : [6B] Heat</b>						
6452 Gas		94,639.16		0.00	94,639.16	45,194.59
<b>Subtotal [6B] Heat</b>		<b>94,639.16</b>		<b>0.00</b>	<b>94,639.16</b>	<b>45,194.59</b>
<b>Subgroup : [6C] Light &amp; Power</b>						
6450 Electricity		99,661.25		0.00	99,661.25	97,398.28
<b>Subtotal [6C] Light &amp; Power</b>		<b>99,661.25</b>		<b>0.00</b>	<b>99,661.25</b>	<b>97,398.28</b>
<b>Subgroup : [6D] Water</b>						
6451 Water		11,666.18		0.00	11,666.18	13,204.64
6453 Sewer		15,674.45		0.00	15,674.45	17,368.72
<b>Subtotal [6D] Water</b>		<b>27,340.63</b>		<b>0.00</b>	<b>27,340.63</b>	<b>30,573.36</b>
<b>Subgroup : [6F] Other</b>						
6519 Exterminating Contract		2,538.85		0.00	2,538.85	7,097.20

Client: **The Elton RCH**  
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 Trial Balance: **A.01 - TB-other**  
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
6522	Grounds Contract	10,064.95		0.00	10,064.95	7,865.28
6525	Trash Removal	8,994.62		0.00	8,994.62	8,957.44
6545	Elevator	29,134.04		0.00	29,134.04	15,688.86
6550	Plumbing	15,281.49		0.00	15,281.49	12,532.70
Marcum 109	Fire Protection Testing	0.00		1,175.17	1,175.17	0.00
			AJE - 7	1,175.17		
<b>Subtotal [6F] Other</b>		<b>66,013.95</b>		<b>1,175.17</b>	<b>67,189.12</b>	<b>52,141.48</b>
<b>Subgroup : [7B] Building &amp; Building Improvements</b>						
Marcum 103	Fixed Depreciation	0.00		352,470.00	352,470.00	347,565.00
			AJE - 2	352,470.00		
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>0.00</b>		<b>352,470.00</b>	<b>352,470.00</b>	<b>347,565.00</b>
<b>Subgroup : [7D] Movable Equipment</b>						
Marcum 104	Movable depreciation	0.00		10,053.00	10,053.00	9,710.00
			AJE - 2	10,053.00		
<b>Subtotal [7D] Movable Equipment</b>		<b>0.00</b>		<b>10,053.00</b>	<b>10,053.00</b>	<b>9,710.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>						
6710	Real Estate Tax	205,787.54		0.00	205,787.54	189,758.20
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>205,787.54</b>		<b>0.00</b>	<b>205,787.54</b>	<b>189,758.20</b>
<b>Subgroup : [10C] Personal property taxes</b>						
6711	Personal Property Taxes	14,772.52		0.00	14,772.52	14,355.70
<b>Subtotal [10C] Personal property taxes</b>		<b>14,772.52</b>		<b>0.00</b>	<b>14,772.52</b>	<b>14,355.70</b>
<b>Total [22] Maintenance and Property</b>		<b>512,859.56</b>		<b>363,698.17</b>	<b>876,557.73</b>	<b>793,163.27</b>
<b>Group : [26] Interest</b>						
<b>Subgroup : [12A1] First Mortgage</b>						
6325	Interest Expense	252,124.94		0.00	252,124.94	258,280.02
<b>Subtotal [12A1] First Mortgage</b>		<b>252,124.94</b>		<b>0.00</b>	<b>252,124.94</b>	<b>258,280.02</b>
<b>Total [26] Interest</b>		<b>252,124.94</b>		<b>0.00</b>	<b>252,124.94</b>	<b>258,280.02</b>
<b>Group : [27] Interest and Insurance</b>						
<b>Subgroup : [14A] Insurance on Property</b>						
6720	Insurance	39,540.85		0.00	39,540.85	38,592.27
<b>Subtotal [14A] Insurance on Property</b>		<b>39,540.85</b>		<b>0.00</b>	<b>39,540.85</b>	<b>38,592.27</b>
<b>Subgroup : [14B] Insurance of Automobiles</b>						
6721	Auto Insurance	3,163.20		0.00	3,163.20	2,453.74
<b>Subtotal [14B] Insurance of Automobiles</b>		<b>3,163.20</b>		<b>0.00</b>	<b>3,163.20</b>	<b>2,453.74</b>
<b>Subgroup : [14C3] Other</b>						
6850	MIP Expense	23,649.35		0.00	23,649.35	24,328.74
<b>Subtotal [14C3] Other</b>		<b>23,649.35</b>		<b>0.00</b>	<b>23,649.35</b>	<b>24,328.74</b>
<b>Total [27] Interest and Insurance</b>		<b>66,353.40</b>		<b>0.00</b>	<b>66,353.40</b>	<b>65,374.75</b>
<b>Group : [30] Statement of Revenue</b>						
<b>Subgroup : [1A] Medicaid Residents (CT only)</b>						
5120	Apartment Rents	(2,865,111.39)		0.00	(2,865,111.39)	(3,003,808.48)
5190	Misc. Rental Income	2,480.00		0.00	2,480.00	0.00
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(2,862,631.39)</b>		<b>0.00</b>	<b>(2,862,631.39)</b>	<b>(3,003,808.48)</b>
<b>Subgroup : [15] Interest Income</b>						
5440	Interest Income - RFR	(755.88)		0.00	(755.88)	(720.95)
5491	Int. Income - Dev Accts.	0.00		0.00	0.00	(81.34)
<b>Subtotal [15] Interest Income</b>		<b>(755.88)</b>		<b>0.00</b>	<b>(755.88)</b>	<b>(802.29)</b>
<b>Subgroup : [18] Other Revenue</b>						
5195	Misc. Income	(206.99)		0.00	(206.99)	0.00
6999	Miscellaneous - Other	0.00		0.00	0.00	(500.00)
<b>Subtotal [18] Other Revenue</b>		<b>(206.99)</b>		<b>0.00</b>	<b>(206.99)</b>	<b>(500.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(2,863,594.26)</b>		<b>0.00</b>	<b>(2,863,594.26)</b>	<b>(3,005,110.77)</b>
<b>Group : [31] Assets</b>						
<b>Subgroup : None</b>						
1050	Exchange	(27,216.79)		0.00	(27,216.79)	(27,216.79)
1099	Accum Amort. - Mtg Costs	(297,375.02)		(1,210.00)	(298,585.02)	(297,375.02)
			AJE - 2	(1,210.00)		
1100	Transfers	394.11		0.00	394.11	394.11
1110	Cash - Operating	229,591.35		0.00	229,591.35	464,041.44
1115	Land	105,000.00		0.00	105,000.00	105,000.00
1120	Land Improvements	137,557.01		0.00	137,557.01	137,557.01
1121	Accumulated Amortization - Land Improv.	(130,068.81)		(999.00)	(131,067.81)	(130,068.81)
			AJE - 2	(999.00)		
1125	Buildings - Acquis	2,295,925.95		0.00	2,295,925.95	2,295,925.95
1126	Accum. Depr. - Bldg. Acq	(1,645,413.83)		(76,531.00)	(1,721,944.83)	(1,645,413.83)
			AJE - 2	(76,531.00)		
1130	Accts. Receivable-Tenants	198,195.71		0.00	198,195.71	219,713.17
1143	Due From DSS	1,014.00		0.00	1,014.00	1,014.00
1160	Building Improvements	7,558,074.30		0.00	7,558,074.30	7,558,074.30
1170	Accum Depr. - Bldg. Imp.	(5,683,364.48)		(273,730.00)	(5,957,094.48)	(5,683,364.48)
			AJE - 2	(273,730.00)		
1194	Rent Receivable	0.00		0.00	0.00	2,480.00
1195	Start-up Costs	67,056.05		0.00	67,056.05	67,056.05
1196	Accum. Amort. - Start-up Costs	(67,056.05)		0.00	(67,056.05)	(67,056.05)
1240	Prepaid Insurance	35,032.04		0.00	35,032.04	35,088.33
1241	Prepaid Expenses	18,989.41		0.00	18,989.41	17,359.60

Client: **The Elton RCH**  
 Engagement: **Medicaid - The Elton RCH**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-other**  
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL	1st PP-FINAL
		9/30/2018			9/30/2018	9/30/2017
1245	Prepaid MIP	14,506.61		0.00	14,506.61	14,945.38
1351	Midland Escrows	66,309.23		0.00	66,309.23	75,753.86
1356	Midland Reserve	657,953.92		0.00	657,953.92	636,159.42
1420	Buildings & Improve.	102,447.41		0.00	124,224.17	29,013.50
1451	Furniture	335,127.69		0.00	313,350.93	310,843.20
1452	Accumulated Depreciation - Furn.	(237,834.72)		(10,053.00)	(247,887.72)	(237,834.72)
			AJE - 2	(10,053.00)		
1460	Motor Vehicles	10,724.20		0.00	10,724.20	10,724.20
1461	Accum. Depr - Motor Vehicles	(10,724.52)		0.00	(10,724.52)	(10,724.52)
1901	Mortgage Costs	773,078.50		0.00	773,078.50	773,078.50
1902	Organizational Costs	102,833.00		0.00	102,833.00	102,833.00
1951	Accum. Amort. - Organization Costs	(102,833.00)		0.00	(102,833.00)	(102,833.00)
1999	Asset Offset	484,991.31		0.00	484,991.31	484,991.31
<b>Subtotal : None</b>		<b>4,992,914.58</b>		<b>(362,523.00)</b>	<b>4,630,391.58</b>	<b>5,140,159.11</b>
<b>Total [31] Assets</b>		<b>4,992,914.58</b>		<b>(362,523.00)</b>	<b>4,630,391.58</b>	<b>5,140,159.11</b>
<b>Group : [33] Liabilities &amp; Equity</b>						
<b>Subgroup : None</b>						
1131	Due To DSS	(77,548.68)		0.00	(77,548.68)	(77,548.68)
2030	Accrued Accounting	0.00		(33,170.00)	(33,170.00)	0.00
			AJE - 3	(33,170.00)		
2110	Accounts Payable	(10,026.10)		(1,175.17)	(11,201.27)	(14,266.13)
			AJE - 7	(1,175.17)		
2113	Mortgage Payable - LT Portion	(4,525,893.85)		0.00	(4,525,893.85)	(4,672,297.36)
2120	Accrued Wages	(32,382.09)		0.00	(32,382.09)	(31,218.84)
2122	Accrued Management Fees	(371,359.18)		0.00	(371,359.18)	(385,477.28)
2133	Accrued Int. Proj. Exp. Loan	(2,000.00)		0.00	(2,000.00)	(2,000.00)
2135	Accrued Property Taxes	(102,893.77)		0.00	(102,893.77)	(96,879.10)
2322	Mortgage Payable - Current Portion	(146,403.34)		0.00	(146,403.34)	(138,848.21)
3129	Midland Management - Capital	223,623.88		0.00	223,623.88	143,676.71
3132	Elton Management -Capital	87,922.61		0.00	87,922.61	67,935.82
<b>Subtotal : None</b>		<b>(4,956,960.52)</b>		<b>(34,345.17)</b>	<b>(4,991,305.69)</b>	<b>(5,206,923.07)</b>
<b>Total [33] Liabilities &amp; Equity</b>		<b>(4,956,960.52)</b>		<b>(34,345.17)</b>	<b>(4,991,305.69)</b>	<b>(5,206,923.07)</b>
<b>Sum of Account Groups</b>		<b>35,954.06</b>		<b>(396,868.17)</b>	<b>(360,914.11)</b>	<b>(66,763.96)</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Client: **The Elton RCH**  
 Engagement: **Medicaid - The Elton RCH**  
 Period Ending: **9/30/2018**  
 Trial Balance: **A.01 - TB-other**  
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 2</b>				
	Book current year depreciation expense	<b>K.01</b>		
Marcum 103	Fixed Depreciation		352,470.00	
Marcum 104	Movable depreciation		10,053.00	
1099	Accum Amort. - Mtg Costs			1,210.00
1121	Accumulated Amortization - Land Improv.			999.00
1126	Accum. Depr. - Bldg. Acq			76,531.00
1170	Accum Depr. - Bldg. Imp.			273,730.00
1452	Accumulated Depreciation - Furn.			10,053.00
<b>Total</b>			<b><u>362,523.00</u></b>	<b><u>362,523.00</u></b>
<b>Adjusting Journal Entries JE # 3</b>				
	To Book Accounting Expense	<b>E.01</b>		
6350	Audit Expense		25,370.00	
6396	Accounting		7,800.00	
2030	Accrued Accounting			33,170.00
<b>Total</b>			<b><u>33,170.00</u></b>	<b><u>33,170.00</u></b>
<b>Adjusting Journal Entries JE # 7</b>				
	To post fire protection testing per discussion with Mat Martland			
Marcum 109	Fire Protection Testing		1,175.17	
2110	Accounts Payable			1,175.17
<b>Total</b>			<b><u>1,175.17</u></b>	<b><u>1,175.17</u></b>