

February 2, 2021

Matthew Martland, Director
Martland Management, Inc. d/b/a The Park City Resident Care Home
752 Park Avenue
Bridgeport, CT 06604

Dear Mr. Martland,

Enclosed is a copy of Park City RCH's Annual Report for Long-Term Care Facility for the period ended September 30, 2020. Please note the following:

1. A copy of the final cost report and all supporting documentation have been uploaded to Myers and Stauffer's secure portal on your behalf.
2. The bound copy, along with the cost report grouping schedules, are for your files.

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

Should you have any questions regarding the above or enclosed, please do not hesitate to contact me at (860) 760-0677.

Very truly yours,

MARCUM LLP

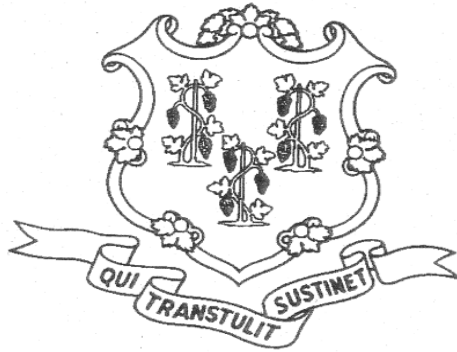
Stephen Bernier

Stephen Bernier
Senior Manager

CC: Matthew S. Bavolack, Principal

**MARTLAND MANAGEMENT, INC. D/B/A
THE PARK CITY RESIDENT CARE HOME
ANNUAL REPORT OF LONG TERM CARE FACILITY
FYE SEPTEMBER 30, 2020
CLIENT COPY**

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2020

Name of Facility (as licensed) Martland Management, Inc. d/b/a The Park City Residential Care Home	
Address (No. & Street, City, State, Zip Code) 752 Park Avenue, Bridgeport, CT 06604	
Type of Facility <input type="checkbox"/> Chronic and Convalescent 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 10/1/2019	Report for Year Ending 9/30/2020

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

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

General Information

Name of Facility (as licensed) Martland Management, Inc. d/b/a The Park City Resid	License No. 1860	Report for Year Ended 9/30/2020	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Martland Management, Inc. d/b/a The Park City Residential Care Home [facility name], for the cost report period beginning October 1, 2019 and ending September 30, 2020, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions. **

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

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

**Subject to Desk Audit Review

Signed (Administrator) <i>M. T. Martland</i>		Date 2.2.21	Signed (Owner) <i>M. T. Martland</i>		Date 2.2.21
Printed Name (Administrator) Matthew Martland "Acting Administrator"			Printed Name (Owner) Matthew T. Martland		
Subscribed and Sworn to before me: <i>Gina D'Almeida</i>	State of CT	Date 2-2-21	Signed (Notary Public) <i>Gina D'Almeida</i>	Comm. Expires 7-31-22	
Address of Notary Public 2 West Main St Waterbury, CT 06702					

(Notary Seal)

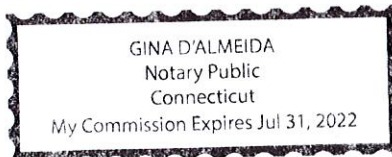


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State of Connecticut
Department of Social Services
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Martland Management, Inc. d/b/a The Park City Residential Care Home		Period Covered:	From 10/1/2019	To 9/30/2020
Address of Facility 752 Park Avenue, Bridgeport, CT 06604				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/23/2021	
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. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire

Type of Facility - Organization Structure

	Phone No. of Facility (203) 362-1000	Report for Year Ended 9/30/2020	Page 2	of 37
Name of Facility (as shown on license) Martland Management, Inc. d/b/a The Park City Residential C		Address (No. & Street, City, State, Zip) 752 Park Avenue, Bridgeport, CT 06604		
License Numbers:	CCNH	RHNS	Residential Care Home 1860	Medicare Provider No.
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Matthew Martland "Acting Administrator"		Nursing Home Administrator's License No.:	N/A	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire
 Corporate Owners**

Name of Facility Martland Management, Inc. d/b/a The Park C	License No. 1860	Report for Year Ended 9/30/2020	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Not Applicable				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Not Applicable				
Names of Stockholders Owning at Least 10% of Shares				
Not Applicable				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Park City Re	1860	9/30/2020	3B	37

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

Owner(s) of Facility

Not Applicable

General Information and Questionnaire Related Parties*

Name of Facility Martland Management, Inc. d/b/a The Park City Reside		License No. 1860	Report for Year Ended 9/30/2020		Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.								
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," provide the following information:								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Elton Management, Inc.	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input checked="" type="radio"/>		Management Services and Bookkeeping	Pg. 16 / Line M12	72,328	72,328
Matthew T. Martland	752 Park Avenue, Bridgeport, CT 06604	<input type="radio"/>	<input checked="" type="radio"/>		Director, Managing General Partner	N/A	N/A	N/A
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire Basis for Allocation of Costs

Name of Facility Martland Management, Inc. d/b/a The Park City	License No. 1860	Report for Year Ended 9/30/2020	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

Not Applicable

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

Not Applicable

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

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

Not Applicable

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

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

Name of Facility Martland Management, Inc. d/b/a The Park City Residential			License No. 1860	Report for Year Ended 9/30/2020			Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No						
Not Applicable	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input checked="" type="radio"/> No	Total ***

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

General Information and Questionnaire
Accounting Basis

Name of Facility Martland Management, Inc. d/b/a T	License No. 1860	Report for Year Ended 9/30/2020	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

Name of Accounting Firm 1 Lenkowski, Lonergan & Co., P.C. 2 Marcum LLP 3 DiTota Business Consultant 4	Address (No. & Street, City, State, Zip Code) 1570 Straits Turnpike, Suite 2D, Middlebury, CT 06762 555 Long Wharf Drive, New Haven, CT 755 Pleasant St., Southington, CT 06489
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Services Provided by This Firm (*describe fully*)

1	Preparation of 9/30 work papers, trial balance, 12/31 financial statement and tax returns	\$	7,685
2	Annual Cost Report Preparation	\$	3,605
3	Back Office Accounting	\$	2,600
4		\$	
			Charge for Services Provided
			\$ 13,890

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

- Yes No Page 15 / Line 1d

Legal Services Information

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

Address (*No. & Street, City, State, Zip Code*)
 1 1626 Straits Turnlike, Suite 307, Middlebury, CT 06762
 2
 3
 4
 5

Services Provided by This Firm (*describe fully*)

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

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

- Yes No Not Applicable in Current Year

Schedule of Resident Statistics

Name of Facility Martland Management, Inc. d/b/a The Park City Residential Care Home			License No. 1860		Report for Year Ended 9/30/2020				Page 8	of 37			
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH	RHNS	Residential Care Home	Total	CCNH	RHNS	Residential Care Home	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	50			50	50			50					
B. On last day of THIS report period	50			50					50				50
2. Number of Residents													
A. As of midnight of PREVIOUS report period	42			42	42			42					
B. As of midnight of THIS report period	41			41					41				41
3. Total Number of Days Care Provided During Period													
A. Medicare													
B. Medicaid (Conn.)													
C. Medicaid (other states)													
D. Private Pay	366			366	274			274	92				92
E. State SSI for RCH	15,371			15,371	11,672			11,672	3,699				3,699
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	15,737			15,737	11,946			11,946	3,791				3,791
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds													
A. Medicaid Bed Reserve Days													
B. Other Bed Reserve Days													
5. Total Resident Days (3G + 4A + 4B)	15,737			15,737	11,946			11,946	3,791				3,791

Annual Report of Long-Term Care Facility

Schedule of Resident Statistics (Cont'd)

Name of Facility Martland Management, Inc. d/b/a The Park Cit	License No. 1860	Report for Year Ended 9/30/2020	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 RESIDENT DAYS for 90 days following the change.

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

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

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR
No. of Residents						1	40	
Per Diem Rate								
a. One bed rm.						96.67	89.54	
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. Total Physical Therapy Treatments				

8. Total Number of Speech 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. Total Speech Therapy Treatments				

9. Total Number of Occupational 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. Total Occupational Therapy Treatments				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Martland Management, Inc. d/b/a The Park City Residential Ca	1860	9/30/2020	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						314
2. Administrator(s) (Complete also Sec. III of Schedule A1)						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					123,901	2,829
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers					143,011	8,836
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers					49,565	3,211
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					99,324	5,554
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers					48,225	3,142
9. Barber and Beautician Services						
10. Protective Services					38,841	2,549
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					147,040	9,024
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers					23,248	504
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>					673,155	35,960

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

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

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
					0	
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
					0	
Total	\$ -	-	\$ -	-	\$ -	-

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

Name of Facility			License No.	Report for Year Ended			Page	of		
Martland Management, Inc. d/b/a The Park City Residential Care Ho			1860	9/30/2020			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
Section I - Operators/Owners										
Matthew T. Martland - Director, "Acting Administrator"					Admin, supply ordering, A/P, A/R, Data Entry	314	A1	Martland Management d/b/a The Elton RCH	2,480	69,900
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).										

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

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

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Martland Management, Inc. d/b/a The Park City Residential Care Home				1860	9/30/2020			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							
Section III - Administrators***										
N/A - Mat Martland "Acting Administrator" - See info on Page 11										
Section IV - Assistant Administrators										

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

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

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

Annual Report of Long-Term Care Facility

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Martland Management, Inc. d/b/a The Park City Res	1860	9/30/2020	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
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-13 Total Fees Paid in Lieu of Salaries						

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

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

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

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

Name of Facility Martland Management, Inc. d/b/a The Park City Residen		License No. 1860		Report for Year Ended 9/30/2020	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Not Applicable		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Park City	1860	9/30/2020	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 9,944			9,944
2. Disability Insurance	\$ 3,420			3,420
3. Unemployment Insurance	\$ 9,458			9,458
4. Social Security (F.I.C.A.)	\$ 60,131			60,131
5. Health Insurance	\$ 7,601			7,601
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	\$ 13,890			13,890
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	\$ 2,547			2,547
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 5,681			5,681
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	\$			
Subtotal	\$ 112,672			112,672

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
			0
Total	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
			0
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Park City Resid	1860	9/30/2020	16	37
Item	Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:	112,672			112,672
1. Travel and Entertainment				
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 (<i>not purchase or depreciation</i>)	\$			
7. Other (<i>Specify</i>) See Attached Schedule	\$			
m. Other Administrative and General Expenses				
1. Advertising Help Wanted (<i>all such expenses</i>)	\$			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$			
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$ 203			203
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 500			500
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$			
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$			
12. Administrative Management Services**	\$ 72,328			72,328
13. Other (<i>Specify</i>) See Attached Schedule	\$ 8,069			8,069
C-14 Total Administrative & General Expenditures	\$ 193,772			193,772

* 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
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
			0
Total Other Advertising	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
			0
CARCH			\$ 500
Total Dues	\$ -	\$ -	\$ 500

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
			0
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
			589
Escrow Analysis Fee			\$ 500
Facility License			\$ 230
DPH License			\$ 790
Security			\$ 1,257
Payroll Fee			\$ 4,600
Memberships			\$ 103
Total Other Administrative and General	\$ -	\$ -	\$ 8,069

Schedule C-1 - Management Services*

Name of Facility Martland Management, Inc. d/b/a The Par	License No. 1860	Report for Year Ended 9/30/2020	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	72,328	Lender and Limited Partner / Approved Management fee for the overseeing of operations of the Facility, bookkeeping services and tax credit compliance services	Page 16 Line M12

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

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

Name of Facility Martland Management, Inc. d/b/a The Park City Residence		License No. 1860	Report for Year Ended 9/30/2020		Page 18	of 37
Item		Total	CCNH	RHNS	Residential Care Home	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 103,955			103,955	
2.	Non-Food Supplies	\$				
3.	Other (<i>Specify</i>) _____ Other Dietary Supplies	\$ 1,685			1,685	
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)		\$				
c. Other (<i>Specify</i>) _____		\$				
2D. Total Dietary Expenditures (2a + b + c + d)		\$ 105,640			105,640	
2E. Dietary Questionnaire		Total	CCNH	RHNS	Residential Care Home	
F.	Resident Meals: Total no. of meals served per day:*					
G.	Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					
J.	Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K.	Is any revenue collected 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)					
M.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
N.	Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
O.	Where is the revenue received reported in the Cost Report? (Page/Line Item)					

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Martland Management, Inc. d/b/a The Park City Residen		1860	9/30/2020		19	37
Item		Total	CCNH	RHNS	Residential Care Home	
3. Laundry						
a. In-House Processing*		Lbs.				
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$				
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.				
		Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.				
		Amt. \$				
4. Repair and/or purchase of linens.***		Lbs.				
		Amt. \$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$				
c. Other (Specify) Laundry Supplies		\$	2,311			2,311
3D. Total Laundry Expenditures (3a + b + c)		\$	2,311			2,311
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.
 *** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility		License No.	Report for Year Ended		Page	of
Martland Management, Inc. d/b/a The Park City		1860	9/30/2020		20	37
Item			Total	CCNH	RHNS	Residential Care Home
4.	Housekeeping	Sq. Ft. Serviced by Personnel				
a.	In-House Care					
1.	Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	9,477			9,477
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>)	\$				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	9,477			9,477
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	\$	17,761			17,761
j.	Direct Management Services*	\$				
k.	Indirect Management Services*	\$				
l.	Other (Specify)**** See Attached Schedule	\$				
5M.	Total Resident Care Expenditures (5a - 5j)	\$	17,761			17,761

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

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

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

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

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

Name of Facility Martland Management, Inc. d/b/a The Park City Residential Care Home			License No. 1860		Report for Year Ended 9/30/2020			Page of 21 37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line
Elton Management, Inc.	30 West Main Street, Waterbury, CT 06702	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Management fee for the overseeing of operations			72,328	16	M12
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
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		<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 Park Ci	1860	9/30/2020			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 8,975				8,975	
b. Heat	\$ 10,578				10,578	
c. Light & Power	\$ 90,631				90,631	
d. Water	\$ 16,426				16,426	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 44,979				44,979	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 171,589				171,589	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 235,654				235,654	
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 3,497				3,497	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 239,151				239,151	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 5,141				5,141	
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 5,141				5,141	
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	\$ 90,913				90,913	
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 3,876				3,876	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 339,081				339,081	

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

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	Residential Care Home
			0
Sewer			\$ 19,983
Exterminator			\$ 2,685
Grounds Maintenance			\$ 14,761
Elevator Maintenance			\$ 7,299
Paint			\$ 251
Total Other Repairs and Maintenance	\$ -	\$ -	\$ 44,979

Depreciation Schedule

Name of Facility Martland Management, Inc. d/b/a The Park City Residential Care Home			License No. 1860		Report for Year Ended 9/30/2020			Page 23	of 37				
Property Item			Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals			
A. Land Improvements													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal													
B. Building and Building Improvements													
1. Acquired prior to this report period			6,943,983		6,943,983	4,152,297	SL	Various	234,238				
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)			16,492		16,492		SL	Various	1,416				
B-4. Subtotal										235,654			
C. Non-Movable Equipment													
1. Acquired prior to this report period													
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
C-4. Subtotal													
		Is a mileage logbook maintained?		Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
		Yes	No	Month	Year								
D. Movable Equipment													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 2003 Chevy Astro		X		4	2003	21,007		21,007	21,007	SL	Various		
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var.	Var.	199,013		199,013	193,887	SL	Various	2,209	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)				Var.	Var.	8,633		8,633		SL	Various	1,288	
D-3. Subtotal													3,497
E. Total Depreciation													239,151

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Land Improvement		\$ -		\$ - **

*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
Additions:				
5/5/2020	Pipe Repairs	\$ 7,012	15	\$ 467
7/14/2020	Dishwasher	\$ 3,935	10	\$ 394
5/17/2020	Carpet	\$ 5,545	10	\$ 555
Total additions for Building Improvement		\$ 16,492		\$ 1,416 *
Deletions:				
Total deletions for Building Improvement		\$ -		\$ - **

*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
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*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
Additions:				
1/31/2020	Mattresses and Frames	\$ 4,243	5	\$ 849
9/4/2020	Freezer	\$ 4,390	10	\$ 439
Total additions for Movable Equipmen		\$ 8,633		\$ 1,288 *
Deletions:				
Total deletions for Movable Equipmen		\$ -		\$ - **

*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
Additions:				
Total additions for Leasehold Improvemen		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvemen		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

**Park City RCH
Depreciation Schedule
09/30/20**

PROPERTY CATEGORY	Acquisition Year	Historical Costs	Cost to Be Depreciated	Life	Method Life	2018 Accum Dep.	2019 Deprec.	2019 Accum Dep.	2020 Deprec.	2020 Accum Dep.
Building / Improvements										
<u>Acquired prior 2013</u>										
Building Rehab	12/1/2001	6,796,739	6,796,739	30	S/L	3,813,727	226,558	4,040,285	226,558	4,266,843
A/C Upgrade	9/11/2006	3,413	3,413	5	S/L	3,413	-	3,413	-	3,413
Cable Upgrade	6/26/2007	4,287	4,287	10	S/L	4,287	-	4,287	-	4,287
Drain	6/14/2007	7,265	7,265	15	S/L	5,569	484	6,053	484	6,537
Carpeting	9/4/2007	4,857	4,857	5	S/L	4,857	-	4,857	-	4,857
Exterior wood repair, replacement & paint	9/12/2008	18,810	18,810	15	S/L	13,167	1,254	14,421	1,254	15,675
Carpeting	12/6/2008	10,987	10,987	5	S/L	10,987	-	10,987	-	10,987
Hot Water Holding Tank	7/6/2010	10,420	10,420	5	S/L	10,420	-	10,420	-	10,420
Carpeting	3/4/2011	3,182	3,182	5	S/L	3,182	-	3,182	-	3,182
Paving	6/1/2011	4,770	4,770	8	S/L	4,471	299	4,770	-	4,770
New Alarm Panel	5/16/2012	11,980	11,980	10	S/L	7,188	1,198	8,386	1,198	9,584
Replace (2) Boiler Heat Pumps	3/26/2013	4,178	4,178	10	S/L	2,298	418	2,716	418	3,134
Carpeting	10/18/2012	4,896	4,896	5	S/L	4,896	-	4,896	-	4,896
<u>Acquired in 2014</u>										
New Control Board for Chiller	6/24/2014	3,757	3,757	10	S/L	1,861	376	2,237	376	2,613
Carpeting	7/7/2014	4,233	4,233	5	S/L	4,233	-	4,233	-	4,233
<u>Acquired in 2016</u>										
Replace AC Chiller Condenser Fan Motor	8/23/2016	2,645	2,645	10	S/L	795	265	1,060	265	1,324
Vinyl Flooring	4/6/2016	6,500	6,500	5	S/L	3,900	1,300	5,200	1,300	6,500
<u>Acquired in 2017</u>										
Replace Hot Water Storage Tank	3/10/2017	32,703	32,703	20	S/L	3,270	1,635	4,905	1,635	6,540
Replace Main Breaker for Generator	6/30/2017	5,135	5,135	12	S/L	856	428	1,284	428	1,712
<u>Acquired in 2018</u>										
Repair Generator	10/3/2017	3,227	3,227	10	S/L	323	323	646	323	969
<u>Acquired in 2020</u>										
Pipe Repairs	5/5/2020	7,012	7,012	15	S/L	-	-	-	467	467
Dishwasher	7/14/2020	3,935	3,935	10	S/L	-	-	-	394	394
Carpet	5/17/2020	5,545	5,545	10	S/L	-	-	-	555	555
Total		6,960,476	6,960,476			3,903,700	234,538	4,138,238	235,654	4,373,892

Movable Equipment**Acquired prior 2013**

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

Acquired in 2014

18 Recliners	9/30/2014	5,724	5,724	5	S/L	5,724	-	5,724	-	5,724
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Acquired in 2015

Refrigerator	7/24/2015	3,241	3,241	10	S/L	1,296	324	1,620	324	1,944
Freezer	3/11/2015	2,690	2,690	10	-	1,076	269	1,345	269	1,614

Acquired in 2016

Resident Room Furniture	1/28/2016	5,350	5,350	5	S/L	3,210	1,070	4,280	1,070	5,350
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Acquired in 2017

6 Recliners	9/14/2017	2,733	2,733	5	S/L	1,094	547	1,641	547	2,188
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Acquired in 2020

Mattresses and Frames	1/31/2020	4,243	4,243	5	S/L	-	-	-	849	849
Freezer	9/4/2020	4,390	4,390	10	S/L	-	-	-	439	439

Total		207,646	207,646			191,676	2,210	193,886	3,497	197,383
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Motor Vehicles**Acquired prior 2013**

2003 Chevy Astro Van	4/29/2003	21,007	21,007	5	S/L	21,007	-	21,007	-	21,007
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Total		21,007	21,007			21,007	-	21,007	-	21,007
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Total All Assets		7,189,129	7,189,129			4,116,383	236,748	4,353,131	239,151	4,592,282
-------------------------	--	------------------	------------------	--	--	------------------	----------------	------------------	----------------	------------------

**Park City RCH
Amortization Schedule
09/30/20**

<u>PROPERTY CATEGORY</u>	<u>Acquisition Year</u>	<u>Historical Costs</u>	<u>Cost to Be Depreciated</u>	<u>2011 Accum</u>	<u>Life</u>	<u>Method Life</u>	<u>2019 Accum Dep.</u>	<u>2020 Deprec.</u>	<u>2020 Accum Dep.</u>
Financing Costs									
<u>Acquired prior 2012</u>									
Legal	1/19/2001	26,897	26,897	19,276	15	S/L	26,897	-	26,897
Bank Fees	1/19/2001	144,234	144,234	104,762	15	S/L	144,234	-	144,234
Bank Fees	1/19/2001	11,484	11,484	8,231	15	S/L	11,484	-	11,484
Rate Cap Fee	9/1/2002	50,000	50,000	24,997	18	S/L	47,223	2,777	50,000
Lone Fee	1/14/2003	18,000	18,000	8,750	18	S/L	16,750	1,000	17,750
Legal Fee	2/3/2003	24,544	24,544	11,818	18	S/L	22,730	1,364	24,094
Total		275,159	275,159	177,834			269,317	5,141	274,458
Startup Costs									
<u>Acquired prior 2012</u>									
Startup Costs	1/1/2002	9,291	9,291	9,291	5	S/L	9,291	-	9,291
Total		9,291	9,291	9,291			9,291	-	9,291
Total Historical Cost / Depreciation For Period		284,450	284,450				278,609	5,141	283,750

Annual Report of Long-Term Care Facility

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Martland Management, Inc. d/b/a The Park City Residential C			1860		9/30/2020			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1. Legal Fees	1	2001	180	26,897	26,897	A			
2. Start Up Costs	1	2001	60	9,291	9,291	A			
3.									
A-4. Subtotal									
B. Mortgage Expense									
1. Bank Fees - Chase & Other	1	2001	180	155,718	155,718	B			
2. Rate Cap Fee - Chase	9	2003	216	50,000	38,889	B		2,777	
3. Loan Fees and Service Fees	1	2003	216	42,544	32,388	B		2,364	
B-4. Subtotal									5,141
C. Leasehold Improvements and Other									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									5,141

* Straight-line method must be used.

** Specify which of the following bases were used:

A. Minimum of 5 years or 60 months.

B. Life of mortgage; OR

C. Remaining Life of Lease; OR

D. Actual Life if owned by Related Party.

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

Name of Facility Martland Management, Inc. d/b/a The	License No. 1860	Report for Year Ended 9/30/2020	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		06/29/00		
2. Date Structure Completed		10/01/01		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		11/30/11		
5. Total Licensed Bed Capacity		50		
6. Square Footage		29,455		
7. Acquisition Cost				
a. Land		15,000		
b. Building		209,174		
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained	02/02/03			
c. Interest Rate for the Cost Year	7.21%			
d. Term of Mortgage (number of years)	18			
e. Amount of Principal Borrowed	2,400,000			
f. Principal balance outstanding as of 9/30/20	1,609,025			
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Martland Management, Inc. d/b/a The		1860	9/30/2020		26	37
Item			Total	CCNH	RHNS	Residential Care Home
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$ 120520			120,520
Name of Lender		Rate				
Fannie Mae / Midland Loan Services, Inc		7.21%				
Address of Lender						
PO Box 25965, Shawnee Mission, KS 66210						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$ 120,520			120,520

(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		1860		9/30/2020		27	37
Item				Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:				120,520			120,520
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. Total All Interest Expense (12B7 + 12C3 + 12D)				\$ 120,520			120,520
14. Insurance							
a. Insurance on Property (buildings only)				\$ 43,404			43,404
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$			
14d. Total Insurance Expenditures (14a + b + c)				\$ 43,404			43,404
15. Total All Expenditures (A-13 thru C-14)				\$ 1,676,710			1,676,710

D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Martland Management, Inc. d/b/a The Park City Residential Care			1860	9/30/2020	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.			Occupational Therapy	\$			
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
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	\$ 37,348			37,348
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$			
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 37,348			37,348

* 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
Total Other Salaries Adjustment			\$ -	\$ -	\$ -

Schedule of Fees Adjustments

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

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other A&G Adjustments			\$ -	\$ -	\$ -

Park City Residential Care Home
9/30/2020
Management Fee Disallowance Calculation

Note: Per agreement with the State of Connecticut, allowable management fees are inflated by 3% per year. Therefore, the calculation below disallows management fees in excess of 3% which were calculated as allowable in cost year 2019.

2018 Allowable Amount	\$	33,961
3% Percent Increase		1,019
2019 Allowable Amount	\$	<u>34,980</u>
Amount Reported		<u>72,328</u>
Disallowance	\$	<u><u>(37,348)</u></u>

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

Name of Facility				License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Park City Residential				1860	9/30/2020	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 37,348			37,348
Page 20 - Resident Care Supplies***							
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	\$			
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$			
45.			Management Fees Direct	\$			
46.	20	5i	Management Fees Indirect	\$ 16,561			16,561
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 53,909			53,909

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

Schedule of Other Ancillary Costs

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

Schedule of Excess Movable Equipment Depreciation

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

Schedule of Other Property Adjustments

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

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Martland Management, Inc. d/b/a The Park 1860		9/30/2020			30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 1,424,055			1,424,055		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents(<i>all inclusive</i>)	\$					
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$					
b. Private-Pay Room and Board Contractual Allowance **	\$					
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$					
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$					
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$					
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$					
b. Other (<i>Specify</i>) - Non-Medicare	\$					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 1,424,055			1,424,055		
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (<i>Specify</i>)	\$ 234			234		
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$					
V. Total Other Revenue (1 thru 8)	\$ 234			234		
VI. Total All Revenue (III +V)	\$ 1,424,289			1,424,289		

* 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
Total Other Resident Revenue - Medicare		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

		Account			
Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
					0
30 IV5	Midland Mortgage Services - Interest on Escrow	531,329			\$ 234
Total Interest Income			\$ -	\$ -	\$ 234

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
				0
Total Other Revenue		\$ -	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Pa	1860	9/30/2020	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	29,284
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	492,945
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	9,107
a. Prepaid Insurance	8,997			
b. Prepaid Expenses	110			
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	531,329
Reserve Escrow	481,132			
Insurance Escrow	34,751			
Tax Escrow	15,446			
See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,062,665
B. Fixed Assets				
1. Land			\$	15,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost 6,960,475		\$	2,572,524
	Accum. Depreciation 4,387,951	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 207,646		\$	10,262
	Accum. Depreciation 197,384	Net		
7. Motor Vehicles	*Historical Cost 21,007		\$	
	Accum. Depreciation 21,007	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	14,055
Difference in Depreciation	14,055			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	2,611,841

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
Total Prepaid Expenses			\$ -

Schedule of Other Current Assets (Itemize) 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 Long-Term Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility Martland Management, Inc. d/b/a The Pa	License No. 1860	Report for Year Ended 9/30/2020	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$ 3,674,506	
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles			\$	
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			\$	
	*Historical Cost	36,188		
	Accum. Depreciation	36,188	Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>)			\$ 702	
	Mortgage Costs	248,262		
	Mortgage Costs - Accum. Amort.	(247,560)		
	See Schedule			
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$ 702	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$ 3,675,208	

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

G. Balance Sheet (cont'd)

Name of Facility Martland Management, Inc. d/b/a The Park Ci		License No. 1860	Report for Year Ended 9/30/2020	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	66,705
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	9,679
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	591,256
Accrued Interest		32,824			
Accrued Property Tax		47,395			
Accrued Management Fee		511,037			
See Schedule					
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	667,640

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Martland Management, Inc. d/b/a The Park C	License No. 1860	Report for Year Ended 9/30/2020	Page 34	of 37
Account				Amount
Total Brought Forward:				667,640
Liabilities (cont'd)				
B. Long-Term Liabilities				
1. Loans Payable-Equipment (<i>itemize</i>)				
Name of Lender	Purpose	Amount	Date Due	\$
2. Mortgages Payable				\$ 1,609,025
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>)				\$ 780,011
N/P - Bridgeport CDBG		108,928		
Development Fee Payable - Martland, Mgmt, Inc.		165,000		
Due to DSS		506,083		
See Schedule				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,389,036
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,056,676

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

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The	1860	9/30/2020	35	37
Account			Amount	
A. Reserves				
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. Net Worth				
1. Owner's Capital			\$	4,643,191
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(3,772,238)
6. Gain or Loss for Period	10/1/2019	thru 9/30/2020	\$	(252,421)
7. Total Net Worth			\$	618,532
C. Total Reserves and Net Worth			\$	618,532
D. Total Liabilities, Reserves, and Net Worth			\$	3,675,208

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Pa	1860	9/30/2020	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2019			\$	(3,772,238)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	1,424,289
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	1,676,710
D. Net Income or Deficit			\$	(252,421)
E. Balance			\$	(4,024,659)
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. Balance at End of Period		09/30/20	\$	(4,024,659)

I. Preparer's/Reviewer's Certification

Name of Facility Martland Management, Inc. d/b/a The Park	License No. 1860	Report for Year Ended 9/30/2020	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		
Preparer/Reviewer Certification				
<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		Date Signed
Printed Name of Preparer				
Matthew S. Bavolack				
Address Address			Phone Number	
555 Long Wharf Drive, New Haven, CT 06511			203-781-9600	
Contacted Person Regarding Additional Information Needed Regarding This Report			Phone Number	
Matthew Martland			203-756-1229	
Contact Email Address				
EltonRCH@hotmail.com				

Annual Report of Long-Term Care Facility Cost Year 2020 Checklist

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

Facility Name Park City Residential Care Home

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

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

Explanation: _____

- Yes No
 2. Are the methods of allocating costs consistent with 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: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for **Martland Management, Inc. d/b/a The Park City Residential Care Home** for the year ended 9/30/2020, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of **Martland Management, Inc. d/b/a The Park City Residential Care Home**. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

This report is intended solely for the information and use of the management of **Martland Management, Inc. d/b/a The Park City Residential Care Home** and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 22, 2021

Client: **Park City RCH**
 Engagement: **Medicaid - Park City RCH**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-other**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
1111	Cash - BankNorth	29,284.00			29,284.00	69,326.00
1130	Accts. Receivable-Tenants	219,608.00			219,608.00	240,696.00
1131	Receivable from DSS	273,337.00			273,337.00	273,337.00
1240	Prepaid Insurance	8,997.00			8,997.00	8,779.00
1241	Prepaid Expenses	110.00			110.00	104.00
1351	Reserve Escrow - Midland	481,132.00			481,132.00	465,898.00
1352	Insurance Escrow - Midland	34,751.00			34,751.00	33,762.00
1353	Tax Escrow - Midland	15,446.00			15,446.00	14,996.00
1410	Land	15,000.00			15,000.00	15,000.00
1420	Buildings & Improve.	6,943,984.00		16,492.00	6,960,476.00	6,943,984.00
			AJE - 5	16,492.00		
1421	Accum. Depr. - Bldgs./Impr.	(4,152,855.00)		(239,151.00)	(4,392,006.00)	(4,152,855.00)
			AJE - 1	(239,151.00)		
1430	Start-up Costs	36,188.00			36,188.00	36,188.00
1435	Accum. Amort. - Start-up	(36,188.00)			(36,188.00)	(36,188.00)
1451	Equipment/Furniture	224,138.00		(16,492.00)	207,646.00	199,013.00
			AJE - 5	(16,492.00)		
1452	Accum. Depr. - Equip./Furn.	(179,275.00)			(179,275.00)	(179,275.00)
1461	Motor Vehicles	21,007.00			21,007.00	21,007.00
1462	A/D - Motor Vehicles	(21,007.00)			(21,007.00)	(21,007.00)
1901	Mortgage Costs	248,262.00			248,262.00	248,262.00
1949	Accum. Amort. - Mtge. Costs	(242,419.00)		(5,141.00)	(247,560.00)	(242,419.00)
			AJE - 2	(5,141.00)		
2110	Accounts Payable	(34,923.00)		(31,782.00)	(66,705.00)	(38,618.00)
			AJE - 6	(18,510.00)		
			AJE - 8	(13,272.00)		
2111	N/P - Bridgeport CDBG	(108,928.00)			(108,928.00)	(108,928.00)
2112	Due to/from Martland Mgt.	(40,000.00)			(40,000.00)	(40,000.00)
2116	Development Fee Payable	(125,000.00)			(125,000.00)	(125,000.00)
2120	Accrued Wages	(9,679.00)			(9,679.00)	(19,596.00)
2121	Due to DSS	(506,083.00)			(506,083.00)	(506,083.00)
2125	Accrued Insurance	0.00			0.00	(1,028.00)
2130	Accrued Interest	(32,824.00)			(32,824.00)	(31,341.00)
2135	Accrued Property Taxes	(47,395.00)			(47,395.00)	(45,979.00)
2137	Accrued Management Fee	(511,037.00)			(511,037.00)	(464,811.00)
2140	Garnishments Withheld	0.00			0.00	(598.00)
2320	Mtge. - Community Develop. Trust (Midland)	(1,609,025.00)			(1,609,025.00)	(1,685,672.00)
3133	Capital - Martland Mgt.	(690,443.00)			(690,443.00)	(810,903.00)
3137	Capital - Elton Mgt.	(180,510.00)			(180,510.00)	(210,625.00)
5120	Apartment Rents	(1,424,055.00)			(1,424,055.00)	(1,511,206.00)
5491	Interest Income	(234.00)			(234.00)	(1,054.00)
5910	Laundry - Supply	2,311.00			2,311.00	716.00
6300	Dietary - Food	103,955.00			103,955.00	93,077.00
6301	Dietary - Labor	143,011.00			143,011.00	140,787.00
6302	Dietary - Other	1,685.00			1,685.00	1,219.31
6310	Office Salaries	123,901.00			123,901.00	121,974.00
6311	Office Supplies	2,547.00			2,547.00	2,335.00
6312	Postage	203.00			203.00	165.00
6320	Management Fees	72,328.00			72,328.00	73,138.00
6325	Interest Expense	120,520.00			120,520.00	125,014.00
6330	Bank Charges	0.00		589.00	589.00	2,400.00
			AJE - 8	589.00		
6355	Licenses, Fees & Dues	1,623.00		(1,123.00)	500.00	500.00
			AJE - 3	(1,623.00)		
			AJE - 8	500.00		
6360	Telephone	5,681.00			5,681.00	4,294.00
6366	Television	17,761.00			17,761.00	16,289.00

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
6369	Recreation - Labor	46,495.00		(23,247.00)	23,248.00	45,772.00
			AJE - 7	(23,247.00)		
6392	Accounting	11,290.00			11,290.00	11,130.00
6394	Bookkeeping	2,600.00			2,600.00	1,800.00
6450	Electricity	90,631.00			90,631.00	95,013.00
6451	Water	4,243.00		12,183.00	16,426.00	13,110.00
			AJE - 8	12,183.00		
6452	Gas and Oil	(7,932.00)		18,510.00	10,578.00	28,530.00
			AJE - 6	18,510.00		
6453	Sewer	19,983.00			19,983.00	15,552.00
6513	Housekeeping - Other	9,384.00			9,384.00	6,497.69
6514	Housekeeping - Keys	93.00			93.00	119.00
6516	Housekeeping - Labor	49,565.00			49,565.00	48,793.00
6519	Exterminating Contract	2,685.00			2,685.00	3,244.00
6522	Grounds Contract	14,761.00			14,761.00	11,394.00
6530	Security - Labor	38,841.00			38,841.00	38,237.00
6531	Security	1,257.00			1,257.00	1,185.00
6540	Maintenance - Labor	99,324.00			99,324.00	97,779.00
6542	Repairs - Electric	1,692.00			1,692.00	1,599.00
6545	Elevator	7,299.00			7,299.00	13,602.00
6550	Plumbing	7,283.00			7,283.00	16,813.00
6562	Paint - Trade	251.00			251.00	80.00
6620	Depreciation	0.00		239,151.00	239,151.00	236,748.00
			AJE - 1	239,151.00		
6621	Amortization	0.00		5,141.00	5,141.00	5,142.00
			AJE - 2	5,141.00		
6710	Real Estate Tax	90,913.00			90,913.00	88,265.00
6711	Property Taxes	3,876.00			3,876.00	3,692.00
6715	Payroll Taxes	60,131.00			60,131.00	50,212.00
6716	Unemployment tax	0.00		9,458.00	9,458.00	9,438.00
			AJE - 4	9,458.00		
6720	Insurance	43,404.00			43,404.00	37,010.00
6722	Payroll Fee	4,600.00			4,600.00	4,800.00
6723	Medical Insurance	7,601.00			7,601.00	(15,459.00)
6724	STD Insurance	3,420.00			3,420.00	3,374.00
6725	Workmans Comp.	19,402.00		(9,458.00)	9,944.00	29,554.00
			AJE - 4	(9,458.00)		
6943	Personal Aides/Bathing	123,793.00		23,247.00	147,040.00	121,868.00
			AJE - 7	23,247.00		
6971	Laundry - Labor	48,225.00			48,225.00	47,475.00
Marcum 102	Memberships & Licenses	0.00		103.00	103.00	60.00
			AJE - 3	103.00		
Marcum 103	DPH License	0.00		230.00	230.00	330.00
			AJE - 3	230.00		
Marcum 104	Facility License Renewal	0.00		790.00	790.00	0.00
			AJE - 3	790.00		
Marcum 105	Escrow Analysis Fee	0.00		500.00	500.00	0.00
			AJE - 3	500.00		
Marcum 109	Health Insurance	0.00			0.00	8,167.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **Park City RCH**
 Engagement: **Medicaid - Park City RCH**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-other**

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
1111	Cash - BankNorth	29,284.00			29,284.00	69,326.00
1130	Accts. Receivable-Tenants	219,608.00			219,608.00	240,696.00
1131	Receivable from DSS	273,337.00			273,337.00	273,337.00
1240	Prepaid Insurance	8,997.00			8,997.00	8,779.00
1241	Prepaid Expenses	110.00			110.00	104.00
1351	Reserve Escrow - Midland	481,132.00			481,132.00	465,898.00
1352	Insurance Escrow - Midland	34,751.00			34,751.00	33,762.00
1353	Tax Escrow - Midland	15,446.00			15,446.00	14,996.00
1410	Land	15,000.00			15,000.00	15,000.00
1420	Buildings & Improve.	6,943,984.00		16,492.00	6,960,476.00	6,943,984.00
			AJE - 5	16,492.00		
1421	Accum. Depr. - Bldgs./Impr.	(4,152,855.00)		(239,151.00)	(4,392,006.00)	(4,152,855.00)
			AJE - 1	(239,151.00)		
1430	Start-up Costs	36,188.00			36,188.00	36,188.00
1435	Accum. Amort. - Start-up	(36,188.00)			(36,188.00)	(36,188.00)
1451	Equipment/Furniture	224,138.00		(16,492.00)	207,646.00	199,013.00
			AJE - 5	(16,492.00)		
1452	Accum. Depr. - Equip./Furn.	(179,275.00)			(179,275.00)	(179,275.00)
1461	Motor Vehicles	21,007.00			21,007.00	21,007.00
1462	A/D - Motor Vehicles	(21,007.00)			(21,007.00)	(21,007.00)
1901	Mortgage Costs	248,262.00			248,262.00	248,262.00
1949	Accum. Amort. - Mtge. Costs	(242,419.00)		(5,141.00)	(247,560.00)	(242,419.00)
			AJE - 2	(5,141.00)		
2110	Accounts Payable	(34,923.00)		(31,782.00)	(66,705.00)	(38,618.00)
			AJE - 6	(18,510.00)		
			AJE - 8	(13,272.00)		
2111	N/P - Bridgeport CDBG	(108,928.00)			(108,928.00)	(108,928.00)
2112	Due to/from Martland Mgt.	(40,000.00)			(40,000.00)	(40,000.00)
2116	Development Fee Payable	(125,000.00)			(125,000.00)	(125,000.00)
2120	Accrued Wages	(9,679.00)			(9,679.00)	(19,596.00)
2121	Due to DSS	(506,083.00)			(506,083.00)	(506,083.00)
2125	Accrued Insurance	0.00			0.00	(1,028.00)
2130	Accrued Interest	(32,824.00)			(32,824.00)	(31,341.00)
2135	Accrued Property Taxes	(47,395.00)			(47,395.00)	(45,979.00)
2137	Accrued Management Fee	(511,037.00)			(511,037.00)	(464,811.00)
2140	Garnishments Withheld	0.00			0.00	(598.00)
2320	Mtge. - Community Develop. Trust (Midland)	(1,609,025.00)			(1,609,025.00)	(1,685,672.00)
3133	Capital - Martland Mgt.	(690,443.00)			(690,443.00)	(810,903.00)
3137	Capital - Elton Mgt.	(180,510.00)			(180,510.00)	(210,625.00)
5120	Apartment Rents	(1,424,055.00)			(1,424,055.00)	(1,511,206.00)
5491	Interest Income	(234.00)			(234.00)	(1,054.00)
5910	Laundry - Supply	2,311.00			2,311.00	716.00
6300	Dietary - Food	103,955.00			103,955.00	93,077.00
6301	Dietary - Labor	143,011.00			143,011.00	140,787.00
6302	Dietary - Other	1,685.00			1,685.00	1,219.31
6310	Office Salaries	123,901.00			123,901.00	121,974.00
6311	Office Supplies	2,547.00			2,547.00	2,335.00
6312	Postage	203.00			203.00	165.00
6320	Management Fees	72,328.00			72,328.00	73,138.00
6325	Interest Expense	120,520.00			120,520.00	125,014.00
6330	Bank Charges	0.00		589.00	589.00	2,400.00
			AJE - 8	589.00		
6355	Licenses, Fees & Dues	1,623.00		(1,123.00)	500.00	500.00
			AJE - 3	(1,623.00)		
			AJE - 8	500.00		
6360	Telephone	5,681.00			5,681.00	4,294.00
6366	Television	17,761.00			17,761.00	16,289.00

Account	Description	UNADJ 9/30/2020	JE Ref #	AJE	FINAL 9/30/2020	1st PP-FINAL 9/30/2019
6369	Recreation - Labor	46,495.00		(23,247.00)	23,248.00	45,772.00
			AJE - 7	(23,247.00)		
6392	Accounting	11,290.00			11,290.00	11,130.00
6394	Bookkeeping	2,600.00			2,600.00	1,800.00
6450	Electricity	90,631.00			90,631.00	95,013.00
6451	Water	4,243.00		12,183.00	16,426.00	13,110.00
			AJE - 8	12,183.00		
6452	Gas and Oil	(7,932.00)		18,510.00	10,578.00	28,530.00
			AJE - 6	18,510.00		
6453	Sewer	19,983.00			19,983.00	15,552.00
6513	Housekeeping - Other	9,384.00			9,384.00	6,497.69
6514	Housekeeping - Keys	93.00			93.00	119.00
6516	Housekeeping - Labor	49,565.00			49,565.00	48,793.00
6519	Exterminating Contract	2,685.00			2,685.00	3,244.00
6522	Grounds Contract	14,761.00			14,761.00	11,394.00
6530	Security - Labor	38,841.00			38,841.00	38,237.00
6531	Security	1,257.00			1,257.00	1,185.00
6540	Maintenance - Labor	99,324.00			99,324.00	97,779.00
6542	Repairs - Electric	1,692.00			1,692.00	1,599.00
6545	Elevator	7,299.00			7,299.00	13,602.00
6550	Plumbing	7,283.00			7,283.00	16,813.00
6562	Paint - Trade	251.00			251.00	80.00
6620	Depreciation	0.00		239,151.00	239,151.00	236,748.00
			AJE - 1	239,151.00		
6621	Amortization	0.00		5,141.00	5,141.00	5,142.00
			AJE - 2	5,141.00		
6710	Real Estate Tax	90,913.00			90,913.00	88,265.00
6711	Property Taxes	3,876.00			3,876.00	3,692.00
6715	Payroll Taxes	60,131.00			60,131.00	50,212.00
6716	Unemployment tax	0.00		9,458.00	9,458.00	9,438.00
			AJE - 4	9,458.00		
6720	Insurance	43,404.00			43,404.00	37,010.00
6722	Payroll Fee	4,600.00			4,600.00	4,800.00
6723	Medical Insurance	7,601.00			7,601.00	(15,459.00)
6724	STD Insurance	3,420.00			3,420.00	3,374.00
6725	Workmans Comp.	19,402.00		(9,458.00)	9,944.00	29,554.00
			AJE - 4	(9,458.00)		
6943	Personal Aides/Bathing	123,793.00		23,247.00	147,040.00	121,868.00
			AJE - 7	23,247.00		
6971	Laundry - Labor	48,225.00			48,225.00	47,475.00
Marcum 102	Memberships & Licenses	0.00		103.00	103.00	60.00
			AJE - 3	103.00		
Marcum 103	DPH License	0.00		230.00	230.00	330.00
			AJE - 3	230.00		
Marcum 104	Facility License Renewal	0.00		790.00	790.00	0.00
			AJE - 3	790.00		
Marcum 105	Escrow Analysis Fee	0.00		500.00	500.00	0.00
			AJE - 3	500.00		
Marcum 109	Health Insurance	0.00			0.00	8,167.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		0.00		0.00	0.00	0.00

Client: **Park City RCH**
 Engagement: **Medicaid - Park City RCH**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-other**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To add current deprecation to the trial balance.				
6620	Depreciation		239,151.00	
1421	Accum. Depr. - Bldgs./Impr.			239,151.00
Total			239,151.00	239,151.00
Adjusting Journal Entries JE # 2				
To add current amortization to the trial balance				
6621	Amortization		5,141.00	
1949	Accum. Amort. - Mtg. Costs			5,141.00
Total			5,141.00	5,141.00
Adjusting Journal Entries JE # 3				
To reclass Dues to correct cost report accounts				
Marcum 102	Memberships & Licenses		103.00	
Marcum 103	DPH License		230.00	
Marcum 104	Facility License Renewal		790.00	
Marcum 105	Escrow Analysis Fee		500.00	
6355	Licenses, Fees & Dues			1,623.00
Total			1,623.00	1,623.00
Adjusting Journal Entries JE # 4 D.01				
Reclass unemployment insurance out of Worker comp				
6716	Unemployment tax		9,458.00	
6725	Workmans Comp.			9,458.00
Total			9,458.00	9,458.00
Adjusting Journal Entries JE # 5 K.02				
Reclass fixed asset additions out of movable.				
1420	Buildings & Improve.		16,492.00	
1451	Equipment/Furniture			16,492.00
Total			16,492.00	16,492.00
Adjusting Journal Entries JE # 6 E.01a				
To adjust your year end heat accrual				
6452	Gas and Oil		18,510.00	
2110	Accounts Payable			18,510.00
Total			18,510.00	18,510.00
Adjusting Journal Entries JE # 7 N/A				
Per discussion with Matt, reclass 50% of recreation to aides and attendant as recreation services were no longer				
6943	Personal Aides/Bathing		23,247.00	

Client: **Park City RCH**
 Engagement: **Medicaid - Park City RCH**
 Period Ending: **9/30/2020**
 Trial Balance: **A.01 - TB-other**
 Workpaper: **Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
6369	Recreation - Labor			23,247.00
Total			23,247.00	23,247.00
Adjusting Journal Entries JE # 8				
		N/A		
Per discussion with Mat, to accrued CARCH, Bank Fees, and water expense.				
6330	Bank Charges		589.00	
6355	Licenses, Fees & Dues		500.00	
6451	Water		12,183.00	
2110	Accounts Payable			13,272.00
Total			13,272.00	13,272.00