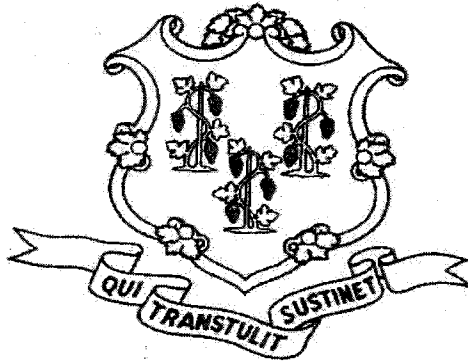


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Martland Management, Inc. d/b/a The Elton Residential Care Home	
Address (No. & Street, City, State, Zip Code) 30 West Main Street, Waterbury, CT 06702	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input type="checkbox"/> Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing <input type="checkbox"/> Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH	RHNS	Residential Care Home 1838	Medicare Provider
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Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
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For Department Use Only

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

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton Residential	1838	9/30/2017	1	37

Administrator's/Owner's Certification

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

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

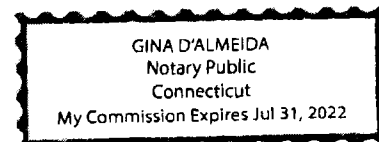
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the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

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

(Notary Seal)



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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Martland Management, Inc. d/b/a The Elton Residential Care Home		Period Covered:	From 10/1/2016	To 9/30/2017
Address of Facility 30 West Main Street, Waterbury, CT 06702				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/8/2018	
Item	Total	CCNH	RHNS	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. 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 203 756-1229		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Martland Management, Inc. d/b/a The Elton Residential Care		Address (No. & Street, City, State, Zip) 30 West Main Street, Waterbury, CT 06702		
License Numbers:	CCNH	RHNS	Residential Care Home 1838	Medicare Provider No.
Type of Facility (Check appropriate box(es))				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Residential Care Home				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input checked="" type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?				
<input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Matthew T. Martland		Nursing Home Administrator's License No.:		
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name None		License No.:		

General Information and Questionnaire
Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton Residence	1838	9/30/2017	3B	37

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

Owner(s) of Facility

N/A

**General Information and Questionnaire
Related Parties***

Name of Facility Martland Management, Inc. d/b/a The Elton Residential	License No. 1838	Report for Year Ended 9/30/2017	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Elton Management, Inc	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input type="radio"/>		Bookkeeping Services & Management Fee	Page 16 / m12	150,498	150,498
Matthew T. Martland	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input type="radio"/>		Administrator of Facility	Page 10 / A2	77,075	77,075
Linnea Szankyr	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input type="radio"/>		Office Manager	Page 10 / A4	50,506	50,506
Lisa Martland	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input type="radio"/>		Administrative Assistant	Page 10 / A4	1,896	1,896
Elton Management, Inc	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input type="radio"/>		Accrued Management Fee	Page 34 / B-4	385,477	385,477
Dylan Martland	30 West Main Street, Waterbury, CT 06702	<input type="radio"/>	<input type="radio"/>		Maintenance/ Dish Prep	Page 10 / A7b	4,344	4,344
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					
		<input type="radio"/>	<input type="radio"/>					

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Martland Management, Inc. d/b/a The Elton Re	License No. 1838	Report for Year Ended 9/30/2017	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility Martland Management, Inc. d/b/a The Elton Residential Care			License No. 1838	Report for Year Ended 9/30/2017			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 type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
	<input type="radio"/>	<input type="radio"/>						
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes <input 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.

Annual Report of Long-Term Care Facility

CSP-7 Rev. 6/95

**General Information and Questionnaire
Accounting Basis**

Name of Facility Martland Management, Inc. d/b/a T	License No. 1838	Report for Year Ended 9/30/2017	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

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

Independent Accounting Firm

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

Services Provided by This Firm (*describe fully*)

1 Annual cost report preparation, Annual HUD required audit & preparation of HUD audited financial statements	\$ 25,800
2 Preparation of Federal & State corporation tax returns, Preparation of 9/30 workpapers	\$ 7,975
3	\$
4	\$
Charge for Services Provided	
	\$ 33,775

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 203-598-7500
--	----------------------------------

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

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

Services Provided by This Firm (*describe fully*)

1 None during current year	\$
2	\$
3	\$
4	\$
5	\$
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 N//A

Schedule of Resident Statistics

Name of Facility		License No.			Report for Year Ended				Page	of			
Martland Management, Inc. d/b/a The Elton Residential Care Home		1838			9/30/2017				8	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	96			96	96			96	96				96
B. On last day of THIS report period	96			96	96			96	96				96
2. Number of Residents													
A. As of midnight of PREVIOUS report period	89			89	89			89	95				95
B. As of midnight of THIS report period	94			94	95			95	94				94
3. Total Number of Days Care Provided During Period													
A. Medicare													
B. Medicaid (Conn.)													
C. Medicaid (other states)													
D. Private Pay	1,095			1,095	276			276	819				819
E. State SSI for RCH	33,072			33,072	8,244			8,244	24,828				24,828
F. Other (Specify)													
G. Total Care Days During Period (3A thru F)	34,167			34,167	8,520			8,520	25,647				25,647
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)	34,167			34,167	8,520			8,520	25,647				25,647

Schedule of Resident Statistics (Cont'd)

Name of Facility Martland Management, Inc. d/b/a The Elton F	License No. 1838	Report for Year Ended 9/30/2017	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? Yes No
 If "YES", provide the following information:

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

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

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

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

Item	Medicare		Medicaid		Self-Pay			Other State Assisted	
	CCNH		CCNH	RHNS	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR
No. of Residents							4	91	
Per Diem Rate									
a. One bed rm.							93.70	87.62	
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				
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				
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 Elton Residential Care	1838	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)					77,075	2,320
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)					175,894	8,064
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers					209,594	11,889
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers					108,751	7,436
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers					137,960	6,709
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers					98,008	6,621
9. Barber and Beautician Services						
10. Protective Services					44,268	3,040
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					304,431	21,453
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers					93,796	5,668
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management						
n. Marketing						
o. Other (Specify) See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>					1,249,777	73,200

* 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
Total	\$ -	-	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Residential Care Home	
	\$	Hours	\$	Hours	\$	Hours
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 Elton Residential Care Home			1838	9/30/2017			11	37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Residential Care Home							
Section I - Operators/Owners										
Matthew T. Martland			77,075		Administrator	2,320	A2	Park City RCH, Bridgeport, CT	391	N/A
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).										
Dylan Martland			4,344		Maintenance / Dish Prep	278	A7b	N/A		
Lisa Martland			1,896		Administrative Assistant	99	A4	Park City RCH, Bridgeport, CT		36,900
Linnea Szankyr			50,506		Office Manager	2,144	A4	N/A		

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

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)				License No.	Report for Year Ended			Page	of	
Martland Management, Inc. d/b/a The Elton Residential Care Home				1838	9/30/2017			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***										
See 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.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Martland Management, Inc. d/b/a The Elton Resider	1838	9/30/2017	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	License No.	Report for Year Ended		Page	of
Martland Management, Inc. d/b/a The Elton Residential	1838	9/30/2017		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
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		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton Resi	1838	9/30/2017	15	37
Item	Total	CCNH	RHNS	Residential Care Home
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 28,919			28,919
2. Disability Insurance	\$ 14,722			14,722
3. Unemployment Insurance	\$ 14,292			14,292
4. Social Security (F.I.C.A.)	\$ 96,067			96,067
5. Health Insurance	\$ 148,694			148,694
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	\$ 33,775			33,775
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	\$ 4,848			4,848
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 5,358			5,358
2. Cellular Phones	\$			
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$			
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 250			250
k. Other Taxes (<i>Not related to property - See Page 22</i>)				
1. Income*	\$			
2. Other (<i>Specify</i>) See Attached Schedule	\$			
3. Resident Day User Fee	\$			
Subtotal	\$ 346,925			346,925

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

(Carry Subtotals forward to next page)

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

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

Attachment Page 15

Schedule of Other Employee Benefits

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

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
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 Elton Resident	1838	9/30/2017	16	37
Item	Total	CCNH	RHNS	Residential Care Home
<i>Subtotals Brought Forward:</i>	346,925			346,925
i. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$ 2,250			2,250
4. Employee Travel	\$			
5. Education Expenses Related to Seminars and Conventions	\$			
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$ 440			440
7. Other (<i>Specify</i>) See Attached Schedule	\$ 1,072			1,072
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	\$ 637			637
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 650			650
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$			
9. Subscriptions	\$ 264			264
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**	\$ 150,498			150,498
13. Other (<i>Specify</i>) See Attached Schedule	\$ 15,106			15,106
<i>C-14 Total Administrative & General Expenditures</i>	\$ 517,842			517,842

* 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
Wine and Spirits - Resident Events			\$ 1,072
Total Other Travel and Entertainment	\$ -	\$ -	\$ 1,072

Schedule of Other Advertising

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

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
CARCH			\$ 650
Total Dues	\$ -	\$ -	\$ 650

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
Routine Bank Charges			\$ 534
Payroll Fee			\$ 14,452
Waterbury Health Department License			\$ 100
Secretary of State Filing Fee			\$ 20
Total Other Administrative and General	\$ -	\$ -	\$ 15,106

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Martland Management, Inc. d/b/a The Elt	1838	9/30/2017	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	150,498	Lender and Limited Partner- HUD approved management fee for overseeing operations of the facility, CHFA tax credit compliance and HUD REAC	Page 16 Line M12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Martland Management, Inc. d/b/a The Elton Residential		1838	9/30/2017		18	37
Item	Total	CCNH	RHNS	Residential Care Home		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 167,688				167,688	
2. Non-Food Supplies	\$ 3,422				3,422	
3. Other (<i>Specify</i>) _____	\$ _____					
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	\$ _____					
c. Management Services**	\$ _____					
d. Other (<i>Specify</i>) _____	\$ _____					
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 171,110				171,110	
2F. Dietary Questionnaire	Total	CCNH	RHNS	Residential Care Home		
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No				
I. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.		
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.		
L. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.		
O. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.		
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

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

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

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

Name of Facility Martland Management, Inc. d/b/a The Elton Residential		License No. 1838	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	Residential Care Home
3. Laundry					
a. In-House Processing*		Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	668		668
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.			
		Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.			
		Amt. \$			
4. Repair and/or purchase of linens.***		Lbs.			
		Amt. \$	1,307		1,307
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify)		\$			
3E. Total Laundry Expenditures (3a + b + c + d)		\$	1,975		1,975
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

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

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

Name of Facility		License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton Re		1838	9/30/2017	20	37
Item		Total	CCNH	RHNS	Residential Care Home
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$				
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel				
	Amt. \$				
c. Management Services*	\$				
d. Other (<i>Specify</i>) Other Housekeeping Expense	\$	18,801			18,801
4E. Total Housekeeping Expenditures (4a + b + c + d)	\$	18,801			18,801
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	\$	3,527			3,527
j. Other (<i>Specify</i>)**** See Attached Schedule	\$	24,196			24,196
5K. Total Resident Care Expenditures (5a - 5j)	\$	27,723			27,723

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

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

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

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

Schedule of Other Resident Care

Description	CCNH	RHNS	Residential Care Home
Cable			\$ 24,196
Total Other Resident Care	\$ -	\$ -	\$ 24,196

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

Name of Facility			License No.	Report for Year Ended			Page of				
Martland Management, Inc. d/b/a The Elton Residential Care Home			1838	9/30/2017			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"/>	General Manager	Bookkeeping Services					16	m12
Otis Elevator	10 Farm Springs Rd., Farmington, CT 06032	<input type="radio"/>	<input checked="" type="radio"/>		Elevator Maintenance	15,689				22	6f
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
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		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								
		<input type="radio"/>	<input type="radio"/>								

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Martland Management, Inc. d/b/a The Elton R	1838	9/30/2017			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 6,467				6,467	
b. Heat	\$ 45,195				45,195	
c. Light & Power	\$ 97,398				97,398	
d. Water	\$ 30,573				30,573	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 52,141				52,141	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 231,774				231,774	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 347,565				347,565	
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 9,710				9,710	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 357,275				357,275	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$					
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 189,758				189,758	
c. Personal property taxes	\$ 14,356				14,356	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 561,389				561,389	

* 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
Exterminator			\$ 7,097
Grounds Maintenance			\$ 7,865
Trash Removal			\$ 8,957
Elevator Maintenance			\$ 15,689
Plumbing			\$ 12,533
Total Other Repairs and Maintenance	\$ -	\$ -	\$ 52,141

Depreciation Schedule

Name of Facility Martland Management, Inc. d/b/a The Elton Residential Care Home		License No. 1838		Report for Year Ended 9/30/2017			Page 23	of 37					
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals					
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	10,796,762		10,796,762	7,408,660	SL	Var.	347,565						
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal													
								347,565					
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. 2005 Chevrolet Astro Van		X		11	2005	10,724		10,724	10,724	SL	4		
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period						285,165		285,165	228,124	SL	Various	6,625	
b. Disposals (attach schedule)													
c. Acquired during this report period (attach schedule)						22,566		22,566		SL	Various	3,085	
D-3. Subtotal													9,710
E. Total Depreciation													357,275

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

Schedule of Land Improvements Acquired during this report period

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

*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:				
Total additions for Building Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*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:				
11/23/2016	Steamer	\$ 4,715	5	\$ 943
12/20/2016	Sofa	3,160	10	316
2/11/2017	Nightstands	2,138	10	214
2/20/2017	Recliners	5,604	10	560
2/27/2017	Dressers	3,382	10	338
9/28/2017	Refrigerator	3,567	5	713
Total additions for Movable Equipment		\$ 22,566		\$ 3,085 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*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 Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

The Elton RCH
 Depreciation Schedule
 09/30/17

PROPERTY CATEGORY	Acquisition Year	Historical Costs	Cost to Be Depreciated	Life	Method Life	2016 Accum Dep.	2017 Deprec.	2017 Accum Dep.
Building / Improvements								
Acquired prior 2017								
Histoical Variance (Not Depreciated)	12/31/1995	740,592	740,592			431,960		431,960
Building Acquisition	12/31/1995	2,295,926	2,295,926	30	S/L	1,568,883	76,531	1,645,414
Improvements prior to 9/30/16	Various	6,709,573	6,709,573	30	S/L	4,693,926	223,652	4,917,578
COST CERT/TAXES-CONSTR	10/1/1996	6,155	6,155	30	S/L	4,103	205	4,308
BUILT-IN COUNTERS-RESIDENTS	8/7/1997	600	600	15	S/L	600	-	600
KITCHEN CEILING	9/24/1997	2,700	2,700	12	S/L	2,700	-	2,700
STORAGE SHED (FOR TABLES)	10/10/1997	1,183	1,183	10	S/L	1,183	-	1,183
LAUNDRY SHELVES	11/5/1997	1,060	1,060	10	S/L	1,060	-	1,060
PHONE/CABLE WORK	4/21/1998	1,675	1,675	10	S/L	1,675	-	1,675
SMOKE EATER, DETECTORS	5/19/1998	2,958	2,958	10	S/L	2,958	-	2,958
AIR CONDITIONER-KITCHEN	7/22/1998	4,775	4,775	7	S/L	4,789	-	4,789
RECREATION RM RENOVATIONS	9/15/1998	6,578	6,578	10	S/L	6,578	-	6,578
DRYER EXHAUST FAN-ROOF	9/29/1998	3,531	3,531	10	S/L	3,531	-	3,531
PAGING SYSTEM	11/16/1998	4,457	4,457	15	S/L	4,457	-	4,457
14 SMOKE DETECTORS	1/25/1999	1,396	1,396	10	S/L	1,396	-	1,396
FIRE ALARM SYSTEM PANEL	7/12/1999	6,787	6,787	15	S/L	6,787	-	6,787
PLUMBING PUMP	8/31/1999	1,584	1,584	15	S/L	1,584	-	1,584
CARPETING (4,5&6 FLRS)	9/29/2000	9,665	9,665	5	S/L	9,665	-	9,665
ELECTRIC PANEL,GENERATR UPGRADE (s)	9/28/2000	6,259	6,259	10	S/L	6,259	-	6,259
WATER MAIN (s)	9/30/2000	1,311	1,311	10	S/L	1,311	-	1,311
2nd FL SINK, CABINET, PLUMBING	5/18/2001	2,607	2,607	20	S/L	2,607	-	2,607
CCTV SYSTEM	8/6/2001	13,245	13,245	10	S/L	13,245	-	13,245
ELEVATOR MODERNIZATION	9/30/2001	52,126	52,126	20	S/L	40,397	2,606	43,003
FPT FIRE ALARM UPGRADE	1/18/2002	3,369	3,369	10	S/L	3,369	-	3,369
ELEVATOR VENT	7/15/2002	4,227	4,227	20	S/L	3,065	211	3,276
CHILLER COMPRESSOR (s)	9/30/2002	13,405	13,405	15	S/L	12,958	447	13,405
5" MAIN REPAIR (s)	9/30/2002	3,254	3,254	20	S/L	2,359	163	2,522
EXTERIOR WINDOWS PAINTED (s)	8/20/2003	8,200	8,200	5	S/L	8,200	-	8,200
FURNACE	1/9/2004	19,064	19,064	15	S/L	18,347	717	19,064
CARPET -prior SENIOR CENTER	2/4/2005	3,445	3,445	5	S/L	3,445	-	3,445
SONITROL CCTV SYSTEM	5/6/2004	16,920	16,920	10	S/L	16,920	-	16,920
WINDOWS REPLACEMENT	1/11/2005	145,000	145,000	15	S/L	113,627	9,667	123,294
NEW ELECTRICAL MAIN & PANEL (s)	9/15/2005	41,354	41,354	15	S/L	31,704	2,757	34,461
BASEMENT CEILING PLASTER	8/7/2005	4,000	4,000	5	S/L	4,000	-	4,000
NEW BOILER/FURNACE (s)	3/6/2006	23,298	23,298	15	S/L	16,308	1,553	17,861
2 NEW AWNINGS (s)	6/19/2006	2,516	2,516	5	S/L	2,516	-	2,516
AIR CONDITIONER REPAIR (s)	9/7/2006	3,577	3,577	5	S/L	3,577	-	3,577
CABLE TV UPGRADE	11/27/2006	11,523	11,523	10	S/L	10,947	576	11,523
ROOF REPLACE	6/27/2007	7,000	7,000	10	S/L	6,650	350	7,000
UPGRADE PLUMBING	8/14/2007	3,934	3,934	15	S/L	2,491	262	2,753
ELEVATOR RENOVATION (s)	4/14/2008	144,057	144,057	20	S/L	61,224	7,203	68,427

NEW MAIN BREAKER (s)	3/11/2008	4,601	4,601	10	S/L	3,911	460	4,371
EXHAUST FAN REPLACED	5/23/2008	2,963	2,963	15	S/L	1,679	198	1,877
WINDOWS REPLACED	1/24/2008	15,320	15,320	15	S/L	8,681	1,021	9,702
REAR ELEVATOR (s)	6/11/2009	43,376	43,376	20	S/L	16,266	2,169	18,435
NEW WINDOWS	1/28/2009	60,771	60,771	15	S/L	30,386	4,051	34,437
Ballroom A/C	7/15/2009	13,135	13,135	7	S/L	13,135	-	13,135
BOILER REPAIR (s)	1/22/2010	7,612	7,612	15	S/L	3,299	507	3,806
75 NEW WINDOWS	12/7/2009	38,666	38,666	15	S/L	16,755	2,578	19,333
CHIMNEY TAKEN DOWN (s)	9/30/2010	58,612	58,612	15	S/L	25,399	3,907	29,306
NEW WINDOWS-prior SENIOR CNTR	9/30/2011	6,643	6,643	15	S/L	2,436	443	2,879
Hot water Pump(s)	9/30/2012	2,836	2,836	15	S/L	851	189	1,040
Otis Elevator	9/30/2012	2,659	2,659	20	S/L	598	133	731
New Awning	1/10/2013	5,966	5,966	5	S/L	4,176	1,193	5,369
New Piping	12/14/2012	6,896	6,896	15	S/L	1,609	460	2,069
Roof repair (S)	2/7/2013	2,600	2,600	10	S/L	910	260	1,170
New air separator unit (S)	6/15/2015	5,753	5,753	15	S/L	575	384	959
New Water Main (S)	1/2/2015	2,884	2,884	15	S/L	288	192	480
Cast Iron Roof drain- replacement (s)	2/15/2016	3,112	3,112	10	S/L	156	311	467

Total		10,619,289	10,619,289			7,264,471	345,356	7,609,827
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Land / Improvements

Acquired prior 2017

LAND IMPROVEMENTS	12/31/1995	113,938	113,938	20	S/L	113,938	-	113,938
PARKING LOT PAVE (s)	9/9/2006	13,634	13,634	10	S/L	13,634	-	13,634
Paving	1/2/2015	9,985	9,985	10	S/L	1,498	999	2,497
		137,557	137,557			129,070	999	130,069

Capitalized Financing

Acquired prior 2017

Heartland Refinancing (Self Disallowed)	9/29/2004	39,916	39,916	33	S/L	15,120	1,210	16,329
		39,916	39,916			15,120	1,210	16,329

Total Fixed		10,796,762	10,796,762			7,408,660	347,565	7,756,225
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(s) Denotes shared assets. Disallowance proposed on page 29A for non RCH usage.

Movable Equipment**Acquired prior 2017**

Equipment prior to 1997	4/29/1996	197,930	197,930	10	S/L	197,930	-	197,930
PRINTS, PAINTINGS, FRAMES	7/7/1997	748	748	15	S/L	749	-	749
DISHWASHER	2/13/1997	541	541	10	S/L	541	-	541
COMMERCIAL TOASTER	8/1/1997	1,066	1,066	10	S/L	1,066	-	1,066
HOBART FREEZER	8/1/1997	3,180	3,180	10	S/L	3,180	-	3,180
SECURITY ALARMS	9/30/1997	1,079	1,079	10	S/L	1,096	-	1,096
WASHER	11/3/1997	1,048	1,048	5	S/L	1,048	-	1,048
SLICER	2/8/1998	1,267	1,267	5	S/L	1,267	-	1,267
WARDROBE & CHAIRS	6/14/1998	2,268	2,268	7	S/L	2,268	-	2,268
BUFFER	8/23/1998	1,397	1,397	5	S/L	1,397	-	1,397
WASHER/DRYER	8/11/1999	1,304	1,304	5	S/L	1,304	-	1,304
KITCHEN STEAMER OVEN	7/2/2001	2,760	2,760	10	S/L	2,622	138	2,760
SYSCO REFRIGERATOR	12/4/2002	3,687	3,687	5	S/L	3,687	-	3,687
SYSCO OVEN	11/5/2003	2,579	2,579	7	S/L	2,579	-	2,579
AM HEALTH MEDCARTS	5/16/2004	2,628	2,628	5	S/L	2,628	-	2,628
NIGHTSTANDS	2/6/2012	2,743	2,743	10	S/L	1,372	274	1,646
RECLINERS	1/10/2012	6,308	6,308	10	S/L	3,154	631	3,785
LOUNGE CHAIRS	2/29/2012	2,682	2,682	10	S/L	1,341	268	1,609
25 Dressers	11/12/2012	6,865	6,865	10	S/L	2,403	686	3,089
25 Dressers	10/8/2013	6,865	6,865	10	S/L	1,716	686	2,403
20 Night stands	10/28/2013	2,988	2,988	10	S/L	747	299	1,046
Copier	5/9/2014	3,185	3,185	5	S/L	1,593	637	2,230
2 Med carts	3/11/2014	5,364	5,364	10	S/L	1,341	536	1,877
Dressers and recliners	2/24/2015	11,428	11,428	10	S/L	1,714	1,143	2,857
Bureaus and Nightstands	12/17/2015	5,069	5,069	10	S/L	-	507	507
New Stove	3/23/2016	4,488	4,488	10	S/L	-	449	449
Convection oven	4/14/2016	3,699	3,699	10	S/L	-	370	370
Less Histoical Accum. Dep. Difference						(10,617)		

2017 Additoin

Steamer	11/23/2016	4,715	4,715	5	S/L	-	943	943
Sofa	12/20/2016	3,160	3,160	10	S/L	-	316	316
10 Nightstands	2/11/2017	2,138	2,138	10	S/L	-	214	214
12 Recliners	2/20/2017	5,604	5,604	10	S/L	-	560	560
12 Dressers	2/27/2017	3,382	3,382	10	S/L	-	338	338
Refridgerator	9/28/2017	3,567	3,567	5	S/L	-	713	713
Total		307,729	307,729			228,124	9,710	248,450

Motor Vehicles**Acquired prior 2017**

2005 Chevy Astro Van	11/15/2005	10,724	10,724	4	S/L	10,724	-	10,724
Total		10,724	10,724			10,724	-	10,724
Total Historical Cost		11,115,215	11,115,215			7,647,508	357,275	8,015,399

Amortization Schedule*

Name of Facility			License No.		Report for Year Ended			Page	of
Martland Management, Inc. d/b/a The Elton Residential Care			1838		9/30/2017			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
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									

* Straight-line method must be used.

** Specify which of the following bases were used:

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

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

Name of Facility Martland Management, Inc. d/b/a The	License No. 1838	Report for Year Ended 9/30/2017	Page 25	of 37
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11. Property Questionnaire

Part A

Is the property either owned by the Facility or leased from a Related Party?*

Yes

No

If "Yes," complete Part B.
If "No," complete Part C.

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

Description	Total
1. Date Land Purchased	04/07/95
2. Date Structure Completed	08/31/96
3. If NOT Original Owner, Date of Purchase	
4. Date of Initial Licensure	04/07/95
5. Total Licensed Bed Capacity	96
6. Square Footage	90,137
7. Acquisition Cost	
a. Land	105,000
b. Building	2,385,279

Part B - Owner and Related Parties

1st Mortgage

2nd Mortgage

3rd Mortgage

4th Mortgage

1. Financing

a. Type of Financing (e.g., fixed, variable)

b. Date Mortgage Obtained

05/13/04

c. Interest Rate for the Cost Year

5.31%

d. Term of Mortgage (number of years)

33

e. Amount of Principal Borrowed

6,103,900

f. Principal balance outstanding as of 9/30/2017

4,811,146

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		1838	9/30/2017			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$ 259,280					259,280
Name of Lender		Rate					
Midland States Bank		5.31%					
Address of Lender							
14125 Clayton Road Chesterfield, MO 63017-8355							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 259,280					259,280

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Martland Management, Inc. d/b/a T		1838		9/30/2017		27	37
Item				Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:				259,280			259,280
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)				\$ 259,280			259,280
14. Insurance							
a. Insurance on Property (buildings only)				\$ 38,592			38,592
b. Insurance on Automobiles				\$ 2,454			2,454
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 24,329			24,329
MIP Insurance							
14d. Total Insurance Expenditures (14a + b + c)				\$ 65,375			65,375
15. Total All Expenditures (A-13 thru C-14)				\$ 3,105,046			3,105,046

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton Residential Care H				1838	9/30/2017	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 & 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	\$ 110,498			110,498
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 17,257			17,257
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)				\$ 127,755			127,755

* 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
16	L7	Liquor for Resident Parties			\$ 1,072
27	14C3	Mortgage Insurance Premium			\$ 14,452
Various	Various	Non RCH Expenses (See attached)			\$ 1,733
Total Other A&G Adjustments			\$ -	\$ -	\$ 17,257

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

Name of Facility				License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The Elton Residential Care				1838	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 127,755			127,755
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	\$ 22,996			22,996
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10a	Unallowable Property and Real Estate Taxes	\$ 1,668			1,668
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 1,812			1,812
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$			
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 154,231			154,231

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

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5j	Cable (see attached)			\$ 22,996
Total Other Ancillary Costs			\$ -	\$ -	\$ 22,996

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
22	7b	Depreciation Related to Non RCH Use			\$ 263
22	7b	Depreciated Financing			\$ 1,210
27	14a	Insurance Not Related to RCH (see attached)			\$ 339
Total Other Property Adjustments			\$ -	\$ -	\$ 1,812

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

Schedule of Unallowable Building Interest

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

The Elton Residential Care Home
9/30/2017
Cable Disallowance Calculation

To disallow cable expense associated with non common area televisions

Total Cable Expense	24,196	Acct. # 6365
Allowable Amount	<u>1,200</u>	(\$100/month x 12 months)
Disallowance	<u><u>\$ 22,996</u></u>	

The Elton Residential Care Home						
9/30/2017						
SQUARE FOOT ALLOCATION OF NON-RCH EXPENSES						
		% TO				
	SQ FT	TOTAL				
RCH original (FYE07)	85,997					
RCH (prior SENIOR CENTER)	2,450					
Total RCH	88,447	98.13%	RCH			
						2nd floor non rch
COMMERCIAL:						0.59%
2nd floor APARTMENT	530	0.59%	2nd floor			
HAIR SALON	263	0%	1st floor	Parital Year (75%) removed 7/1/17		
FIRE UNION			1st floor			
TOTAL COMMERCIAL	793	0.879%	NON-RCH			
TOTAL	90,137	100.00%				
ALLOCATION OF APPROPRIATE EXPENSES:						
			RCH	NON-RCH		CALC
ACCOUNT DESCRIPTION	ACCT #	PRELIM T/B	98.13%	0.88%		TEST
						(SUM COLS)
INTEREST	6325	259,280	254,419	2,280		256,698
ELECTRICITY	6450	97,398	95,572	856		96,428
WATER	6451	13,205	12,957	116		13,074
GAS	6452	45,195	44,348	397		44,745
SEWER	6453	17,369	17,043	153		17,196
EXTERMINATING	6519	7,097	6,964	62		7,026
GROUNDS CONTRACT	6522	7,865	7,718	69		7,787
TRASH REMOVAL	6525	8,957	8,789	79		8,868
DEPR EXP-BLDG IMPROV*						
REAL ESTATE TAXES	6710	189,758	186,200	1,668		187,869
BUSINESS INSURANCE	6720	38,592	37,868	339		38,208
INTEREST EXP-SURPLUS	6820	-	-	-		-
MIP EXPENSE	6850	24,329	23,873	214		24,087
TOTAL ALLOC CALCULATION		709,045	695,751	6,234		701,985
100% non -rch						
Non Reimbursable Expense				2,494		
A&G				1,733		
Capital				2,008		
				6,234	Check	

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

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

***DEPR EXP-BLDG IMPROVEMENTS**

These assets affect non-RCH portion of building.

This amount is self disallowed.

100%

FYE 2017

ELECTRIC PANEL		0.00
WATER MAIN		0.00
CHILLER COMPRESSOR		447.00
5" MAIN REPAIR		163.00
EXT WINDOWS PAINTED		0.00
ELECTRIC MAIN & PANEL		2,727.00
BOILER/FURNACE		1,553.00
AWNINGS		0.00
A/C REPAIR		0.00
BREAKER		460.00
BOILER REPAIR		507.00
hot water pumps		189.00
CHIMNEY TAKEN DOWN		3,907.00
PARKING LOT PAVE		0.00
roof repair		260.00
Air separator		384.00
watermain		192.00
Cast iron roof drain		311.00
subtotal		11,100.00
non RCH		97.59
ELEVATOR		7,203.00
REAR ELEVATOR-		2168.79
subtotal		9,371.79
non RCH	2nd floor	55.11
depr disallowed		152.70

F. Statement of Revenue

Name of Facility Martland Management, Inc. d/b/a The Elt 1838		License No.		Report for Year Ended 9/30/2017		Page of 30 37	
Item				Total	CCNH	RHNS	Residential Care Home
I. Resident Room, Board & Routine Care Revenue							
1.	a.	Medicaid Residents (<i>CT only</i>)	\$	3,003,808			3,003,808
	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.)				\$	3,003,808		3,003,808
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>)			\$	802		802
6.	Private Duty Nurses' Fees			\$			
7.	Barber, Coffee, Beauty and Gift shops			\$			
8.	Other (<i>Specify</i>)			\$	500		500
V. Total Other Revenue (1 thru 8)				\$	1,302		1,302
VI. Total All Revenue (III + V)				\$	3,005,110		3,005,110

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

Schedule of Other Non-Medicare Resident Revenue

Related Exp

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

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
30 IV5	Interest Income	464,041			\$ 721
30 IV5	Interest on Deviant Accounts				\$ 81
Total Interest Income			\$ -	\$ -	\$ 802

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
30 IV8	Income from Bank Errors			\$ 500
Total Other Revenue		\$ -	\$ -	\$ 500

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The E	1838	9/30/2017	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	464,041
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	222,193
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	67,393
a. Prepaid Insurance	35,088			
b. Prepaid Expenses	17,360			
c. Prepaid MIP	14,945			
d.				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	610,351
Funding Reserve	636,159			
Exchange	(26,823)			
Due from DSS	1,014			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,363,979
B. Fixed Assets				
1. Land			\$	105,000
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>10,796,762</u>		\$	3,040,537
	Accum. Depreciation <u>7,756,225</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>307,731</u>		\$	69,897
	Accum. Depreciation <u>237,834</u>	Net		
7. Motor Vehicles	*Historical Cost <u>10,724</u>		\$	
	Accum. Depreciation <u>10,724</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	484,992
Asset Offset	484,991			
Rounding	1			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	3,700,426

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The H		1838	9/30/2017	32	37
Account				Amount	
Total Brought Forward:				\$	5,064,405
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					
\$ 75,754					
3. Organization Expense					
		*Historical Cost	102,833		
		Accum. Depreciation	102,833	Net	\$
4. Goodwill (Purchased Only)					
\$					
5. Investments Related to Resident Care (<i>itemize</i>)					
\$					
6. Loans to Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address		Amount	Loan Date		
7. Other Assets (<i>itemize</i>)					
\$					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
\$ 75,754					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$ 5,140,159					

* 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 Elton R		License No. 1838	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	14,266
2. Notes Payable (<i>itemize</i>)				\$	
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	31,219
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>)				\$	138,848
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	209,598
Accrued Accounting		33,170			
Accrued Int. Proj. Loan		2,000			
Accrued Property Tax		96,879			
Due to DSS		77,549			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	393,931

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

(Carry Total forward to next page)

Annual Report of Long-Term Care Facility

CSP-34 Rev. 6/95

G. Balance Sheet (cont'd)

Name of Facility Martland Management, Inc. d/b/a The Elton		License No. 1838	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				393,931	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$ 4,672,296	
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>)				\$ 385,477	
Accrued Management Fee		385,477			
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 5,057,773	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 5,451,704	

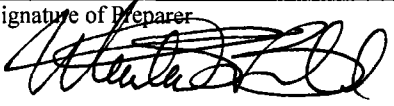
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The	1838	9/30/2017	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			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(211,612)
6. Gain or Loss for Period			\$	(99,933)
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	(311,545)
C. Total Reserves and Net Worth			\$	(311,545)
D. Total Liabilities, Reserves, and Net Worth			\$	5,140,159

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Martland Management, Inc. d/b/a The El		1838	9/30/2017	36	37
Account				Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2016				\$	(211,612)
B. Total Revenue (From Statement of Revenue Page 30)				\$	3,005,110
C. Total Expenditures (From Statement of Expenditures Page 27)				\$	3,105,043
D. Net Income or Deficit				\$	(99,933)
E. Balance				\$	(311,545)
F. Additions					
1. Additional Capital Contributed (itemize)					
Expenses per Page 27 \$3,105,046					
Rounding (3)					
Total Expenses \$3,105,043					
2. Other (itemize)					
F-3. Total Additions				\$	
G. Deductions					
1. Drawings of Owners/Operators/Partners (Specify)				\$	
Name and Address (No., City, State, Zip)		Title	Amount		
2. Other Withdrawings (Specify)				\$	
Purpose		Amount			
3. Total Deductions				\$	
H. Balance at End of Period		09/30/17		\$	(311,545)

I. Preparer's/Reviewer's Certification

Name of Facility Martland Management, Inc. d/b/a The	License No. 1838	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home		
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 PRINCIPAL	Date Signed 2/8/18		
Printed Name of Preparer Matthew S. Bavolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9600		

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for **Martland Management, Inc. d/b/a The Elton Residential Care Home** for the year ended 9/30/2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of **Martland Management, Inc. d/b/a The Elton Residential Care Home**. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

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

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

MARCUM LLP

New Haven, CT
February 7, 2018

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

Facility Name The Elton RCH

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

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: _____

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

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 cost year 2016?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

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:

Client: **The Elton RCH**
 Engagement: **Other - The Elton RCH**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-other**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017
1050	Exchange	(27,216.79)			(27,216.79)
1099	Accum Amort. - Mtg Costs	(296,165.02)		(1,210.00)	(297,375.02)
1100	Transfers	394.11			394.11
1110	Cash - Operating	464,041.44			464,041.44
1115	Land	105,000.00			105,000.00
1120	Land Improvements	137,557.01			137,557.01
1121	Accumulated Amortization - Land Improv.	(129,069.81)		(999.00)	(130,068.81)
1125	Buildings - Acquis	2,295,925.95			2,295,925.95
1126	Accum. Depr. - Bldg. Acq	(1,568,882.83)		(76,531.00)	(1,645,413.83)
1130	Accts. Receivable-Tenants	219,563.17		150.00	219,713.17
1131	Due To DSS	(77,548.68)			(77,548.68)
1143	Due From DSS	1,014.00			1,014.00
1160	Building Improvements	7,558,074.30			7,558,074.30
1170	Accum Depr. - Bldg. Imp.	(5,414,539.48)		(268,825.00)	(5,683,364.48)
1194	Rent Receivable	2,480.00			2,480.00
1195	Start-up Costs	67,056.05			67,056.05
1196	Accum. Amort. - Start-up Costs	(67,056.05)			(67,056.05)
1240	Prepaid Insurance	35,088.33			35,088.33
1241	Prepaid Expenses	17,359.60			17,359.60
1245	Prepaid MIP	14,945.38			14,945.38
1351	Midland Escrows	75,753.86			75,753.86
1356	Midland Reserve	636,159.42			636,159.42
1420	Buildings & Improve.	29,013.50			29,013.50
1451	Furniture	310,843.20			310,843.20
1452	Accumulated Depreciation - Furn.	(228,124.72)		(9,710.00)	(237,834.72)
1460	Motor Vehicles	10,724.20			10,724.20
1461	Accum. Depr - Motor Vehicles	(10,724.52)			(10,724.52)
1901	Mortgage Costs	773,078.50			773,078.50
1902	Organizational Costs	102,833.00			102,833.00
1951	Accum. Amort. - Organization Costs	(102,833.00)			(102,833.00)
1999	Asset Offset	484,991.31			484,991.31
2030	Accrued Accounting	(66,340.00)		33,170.00	(33,170.00)
2110	Accounts Payable	(14,266.13)			(14,266.13)
2113	Mortgage Payable - LT Portion	(4,672,297.36)			(4,672,297.36)
2120	Accrued Wages	(31,218.84)			(31,218.84)
2122	Accrued Management Fees	(385,477.28)			(385,477.28)
2133	Accrued Int. Proj. Exp. Loan	(2,000.00)			(2,000.00)
2135	Accrued Property Taxes	(96,879.10)			(96,879.10)
2322	Mortgage Payable - Current Portion	(138,848.21)			(138,848.21)
3129	Martland Management - Capital	143,676.71			143,676.71
3132	Elton Management -Capital	67,935.82			67,935.82
5120	Apartment Rents	(3,003,808.48)			(3,003,808.48)
5440	Interest Income - RFR	(720.95)			(720.95)
5491	Int. Income - Dev Accts.	(51.34)		(30.00)	(81.34)
5911	Laundry - Other	667.84			667.84
6300	Dietary - Food & Supplies	167,687.90			167,687.90
6301	Dietary - Labor	209,594.08			209,594.08
6302	Dietary - Other	3,422.06			3,422.06
6310	Office Salaries - Administrator	252,968.99		(175,893.99)	77,075.00
6311	Office Supplies	4,033.95			4,033.95
6312	Postage	637.00			637.00
6320	Management Fees	110,497.60			110,497.60
6325	Interest Expense	259,280.02			259,280.02
6330	Bank Charges	534.18			534.18
6350	Audit Expense	53,345.00		(27,545.00)	25,800.00
6353	Bookkeeping Fees	40,000.00			40,000.00
6355	Licenses, Fees & Dues	1,184.00		(534.00)	650.00

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017
6360	Telephone	5,358.22			5,358.22
6365	Television	24,195.61			24,195.61
6367	Travel	440.00			440.00
6368	Meals and Entertainment	1,072.01			1,072.01
6369	Employee Relations	2,250.00			2,250.00
6396	Accounting	13,600.00		(5,625.00)	7,975.00
6450	Electricity	97,398.28			97,398.28
6451	Water	13,204.64			13,204.64
6452	Gas	45,194.59			45,194.59
6453	Sewer	17,368.72			17,368.72
6513	Housekeeping - Other	18,330.39			18,330.39
6514	Housekeeping - Keys	470.88			470.88
6519	Exterminating Contract	7,097.20			7,097.20
6522	Grounds Contract	7,865.28			7,865.28
6525	Trash Removal	8,957.44			8,957.44
6530	Security	892.08			892.08
6531	Security Payroll	44,268.44			44,268.44
6539	Repairs - Electric	3,986.33			3,986.33
6540	R & M Payroll	137,959.63			137,959.63
6545	Elevator	15,688.86			15,688.86
6550	Plumbing	12,532.70			12,532.70
6562	Paint - Trade	1,588.25			1,588.25
6563	Recreation	3,526.72			3,526.72
6580	General Supplies	813.94			813.94
6710	Real Estate Tax	189,758.20			189,758.20
6711	Personal Property Taxes	14,355.70			14,355.70
6712	State Entity Tax	250.00			250.00
6715	Payroll Taxes	107,856.83		(11,790.26)	96,066.57
6720	Insurance	38,592.27			38,592.27
6721	Auto Insurance	2,453.74			2,453.74
6722	Payroll Fee	14,451.92			14,451.92
6723	Medical/Disability Insurance	162,171.97		(13,478.00)	148,693.97
6725	Workmans Comp.	32,664.75		(3,745.74)	28,919.01
6850	MIP Expense	24,328.74			24,328.74
6943	Personal Aides Payroll	304,431.10			304,431.10
6951	Housekeeping Salaries	108,750.56			108,750.56
6971	Laundry Payroll	98,008.33			98,008.33
6972	Laundry - Supply	1,306.63			1,306.63
6992	R & R Salaries	93,796.16			93,796.16
6999	Miscellaneous Other	(530.00)		30.00	(500.00)
Marcum 101	Memberships	0.00		264.00	264.00
Marcum 102	Facility Licenses	0.00		120.00	120.00
Marcum 103	Fixed Depreciation	0.00		347,565.00	347,565.00
Marcum 104	Movable Depreciation	0.00		9,710.00	9,710.00
Marcum 105	Disability Insurance	0.00		14,722.00	14,722.00
Marcum 106	Unemployment Insurance	0.00		14,292.00	14,292.00
Marcum 107	Other Admin Salaries	0.00		175,893.99	175,893.99
Total				0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: **The Elton RCH**
 Engagement: **Other - The Elton RCH**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-other**
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ 9/30/2017	JE Ref #	AJE	FINAL 9/30/2017
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
6310	Office Salaries - Administrator	252,968.99		(175,893.99)	77,075.00
			AJE - 6	(175,893.99)	
Subtotal [2] Administrators		<u>252,968.99</u>		<u>(175,893.99)</u>	<u>77,075.00</u>
Subgroup : [4]	Other Administrative Salaries				
Marcum 107	Other Admin Salaries	0.00		175,893.99	175,893.99
			AJE - 6	175,893.99	
Subtotal [4] Other Administrative Salaries		<u>0.00</u>		<u>175,893.99</u>	<u>175,893.99</u>
Subgroup : [5C]	Dietary Workers				
6301	Dietary - Labor	209,594.08		0.00	209,594.08
Subtotal [5C] Dietary Workers		<u>209,594.08</u>		<u>0.00</u>	<u>209,594.08</u>
Subgroup : [6B]	Other Housekeeping Workers				
6951	Housekeeping Salaries	108,750.56		0.00	108,750.56
Subtotal [6B] Other Housekeeping Workers		<u>108,750.56</u>		<u>0.00</u>	<u>108,750.56</u>
Subgroup : [7B]	Other Maintenance Workers				
6540	R & M Payroll	137,959.63		0.00	137,959.63
Subtotal [7B] Other Maintenance Workers		<u>137,959.63</u>		<u>0.00</u>	<u>137,959.63</u>
Subgroup : [8B]	Other Laundry Workers				
6971	Laundry Payroll	98,008.33		0.00	98,008.33
Subtotal [8B] Other Laundry Workers		<u>98,008.33</u>		<u>0.00</u>	<u>98,008.33</u>
Subgroup : [10]	Protective Services				
6531	Security Payroll	44,268.44		0.00	44,268.44
Subtotal [10] Protective Services		<u>44,268.44</u>		<u>0.00</u>	<u>44,268.44</u>
Subgroup : [12D]	Aides and Attendants				
6943	Personal Aides Payroll	304,431.10		0.00	304,431.10
Subtotal [12D] Aides and Attendants		<u>304,431.10</u>		<u>0.00</u>	<u>304,431.10</u>
Subgroup : [12H]	Recreation Workers				
6992	R & R Salaries	93,796.16		0.00	93,796.16
Subtotal [12H] Recreation Workers		<u>93,796.16</u>		<u>0.00</u>	<u>93,796.16</u>
Total [10-A] Salaries and Wages		<u>1,249,777.29</u>		<u>0.00</u>	<u>1,249,777.29</u>
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
6725	Workmans Comp.	32,664.75		(3,745.74)	28,919.01
			AJE - 4	(3,745.74)	
Subtotal [1A1] Workmen's Compensation		<u>32,664.75</u>		<u>(3,745.74)</u>	<u>28,919.01</u>
Subgroup : [1A2]	Disability Insurance				
Marcum 105	Disability Insurance	0.00		14,722.00	14,722.00
			AJE - 4	14,722.00	
Subtotal [1A2] Disability Insurance		<u>0.00</u>		<u>14,722.00</u>	<u>14,722.00</u>
Subgroup : [1A3]	Unemployment Insurance				
Marcum 106	Unemployment Insurance	0.00		14,292.00	14,292.00
			AJE - 4	14,292.00	
Subtotal [1A3] Unemployment Insurance		<u>0.00</u>		<u>14,292.00</u>	<u>14,292.00</u>
Subgroup : [1A4]	Social Security (FICA)				
6715	Payroll Taxes	107,856.83		(11,790.26)	96,066.57
			AJE - 4	(11,790.26)	
Subtotal [1A4] Social Security (FICA)		<u>107,856.83</u>		<u>(11,790.26)</u>	<u>96,066.57</u>
Subgroup : [1A5]	Health Insurance				
6723	Medical/Disability Insurance	162,171.97		(13,478.00)	148,693.97
			AJE - 4	(13,478.00)	
Subtotal [1A5] Health Insurance		<u>162,171.97</u>		<u>(13,478.00)</u>	<u>148,693.97</u>
Subgroup : [1D]	Accounting and Auditing				
6350	Audit Expense	53,345.00		(27,545.00)	25,800.00
			AJE - 3	(27,545.00)	
6396	Accounting	13,600.00		(5,625.00)	7,975.00
			AJE - 3	(5,625.00)	
Subtotal [1D] Accounting and Auditing		<u>66,945.00</u>		<u>(33,170.00)</u>	<u>33,775.00</u>
Subgroup : [1G]	Office Supplies				
6311	Office Supplies	4,033.95		0.00	4,033.95

Client: **The Elton RCH**
 Engagement: **Other - The Elton RCH**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-other**
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		9/30/2017			9/30/2017
6580	General Supplies	813.94		0.00	813.94
Subtotal [1G] Office Supplies		4,847.89		0.00	4,847.89
Subgroup : [1H1] Telephone and Telegraph					
6360	Telephone	5,358.22		0.00	5,358.22
Subtotal [1H1] Telephone and Telegraph		5,358.22		0.00	5,358.22
Subgroup : [1J] Corporation Business Taxes					
6712	State Entity Tax	250.00		0.00	250.00
Subtotal [1J] Corporation Business Taxes		250.00		0.00	250.00
Total [15] Expenditures Other than Salaries		380,094.66		(33,170.00)	346,924.66
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [3] Gifts to Staff and Residents					
6369	Employee Relations	2,250.00		0.00	2,250.00
Subtotal [3] Gifts to Staff and Residents		2,250.00		0.00	2,250.00
Subgroup : [6] Automobile Expense					
6367	Travel	440.00		0.00	440.00
Subtotal [6] Automobile Expense		440.00		0.00	440.00
Subgroup : [7] Other					
6368	Meals and Entertainment	1,072.01		0.00	1,072.01
Subtotal [7] Other		1,072.01		0.00	1,072.01
Subgroup : [M7] Postage					
6312	Postage	637.00		0.00	637.00
Subtotal [M7] Postage		637.00		0.00	637.00
Subgroup : [M8] Dues and Membership Fees					
6355	Licenses, Fees & Dues	1,184.00		(534.00)	650.00
Subtotal [M8] Dues and Membership Fees		1,184.00	AJE - 1	(534.00)	650.00
Subgroup : [M9] Subscriptions					
Marcum 101	Memberships	0.00		264.00	264.00
Subtotal [M9] Subscriptions		0.00	AJE - 1	264.00	264.00
Subgroup : [M12] Administrative Management Services					
6320	Management Fees	110,497.60		0.00	110,497.60
6353	Bookkeeping Fees	40,000.00		0.00	40,000.00
Subtotal [M12] Administrative Management Services		150,497.60		0.00	150,497.60
Subgroup : [M13] Other					
6330	Bank Charges	534.18		0.00	534.18
6722	Payroll Fee	14,451.92		0.00	14,451.92
Marcum 102	Facility Licenses	0.00		120.00	120.00
Subtotal [M13] Other		14,986.10	AJE - 1	270.00	15,106.10
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and		171,066.71	AJE - 7	(150.00)	170,916.71
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
6300	Dietary - Food & Supplies	167,687.90		0.00	167,687.90
Subtotal [2A1] Raw Food		167,687.90		0.00	167,687.90
Subgroup : [2A2] Non-Food Supplies					
6302	Dietary - Other	3,422.06		0.00	3,422.06
Subtotal [2A2] Non-Food Supplies		3,422.06		0.00	3,422.06
Total [18] Dietary Basis for Allocation of Costs		171,109.96		0.00	171,109.96
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, ironed..					
5911	Laundry - Other	667.84		0.00	667.84
Subtotal [3A1] Bed Linens, etc...washed, ironed..		667.84		0.00	667.84
Subgroup : [3A4] Repair and/or purchased linens					
6972	Laundry - Supply	1,306.63		0.00	1,306.63
Subtotal [3A4] Repair and/or purchased linens		1,306.63		0.00	1,306.63
Total [19] Laundry-Basis for Allocation of Costs		1,974.47		0.00	1,974.47
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4D] Other					
6513	Housekeeping - Other	18,330.39		0.00	18,330.39

Client: **The Elton RCH**
 Engagement: **Other - The Elton RCH**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-other**
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ	JE Ref#	AJE	FINAL
		9/30/2017			9/30/2017
6514	Housekeeping - Keys	470.88		0.00	470.88
Subtotal [4D] Other		18,801.27		0.00	18,801.27
Subgroup : [5I] Recreation					
6563	Recreation	3,526.72		0.00	3,526.72
Subtotal [5I] Recreation		3,526.72		0.00	3,526.72
Subgroup : [5J] Other					
6365	Television	24,195.61		0.00	24,195.61
Subtotal [5J] Other		24,195.61		0.00	24,195.61
Total [20] Housekeeping and Resident Care Basis for Allocation c		46,523.60		0.00	46,523.60
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
6530	Security	892.08		0.00	892.08
6539	Repairs - Electric	3,986.33		0.00	3,986.33
6562	Paint - Trade	1,588.25		0.00	1,588.25
Subtotal [6A] Repairs and Maintenance		6,466.66		0.00	6,466.66
Subgroup : [6B] Heat					
6452	Gas	45,194.59		0.00	45,194.59
Subtotal [6B] Heat		45,194.59		0.00	45,194.59
Subgroup : [6C] Light & Power					
6450	Electricity	97,398.28		0.00	97,398.28
Subtotal [6C] Light & Power		97,398.28		0.00	97,398.28
Subgroup : [6D] Water					
6451	Water	13,204.64		0.00	13,204.64
6453	Sewer	17,368.72		0.00	17,368.72
Subtotal [6D] Water		30,573.36		0.00	30,573.36
Subgroup : [6F] Other					
6519	Exterminating Contract	7,097.20		0.00	7,097.20
6522	Grounds Contract	7,865.28		0.00	7,865.28
6525	Trash Removal	8,957.44		0.00	8,957.44
6545	Elevator	15,688.86		0.00	15,688.86
6550	Plumbing	12,532.70		0.00	12,532.70
Subtotal [6F] Other		52,141.48		0.00	52,141.48
Subgroup : [7B] Building & Building Improvements					
Marcum 103	Fixed Depreciation	0.00		347,565.00	347,565.00
			AJE - 2	347,565.00	
Subtotal [7B] Building & Building Improvements		0.00		347,565.00	347,565.00
Subgroup : [7D] Movable Equipment					
Marcum 104	Movable Depreciation	0.00		9,710.00	9,710.00
			AJE - 2	9,710.00	
Subtotal [7D] Movable Equipment		0.00		9,710.00	9,710.00
Subgroup : [10B] Real estate taxes paid by lessor					
6710	Real Estate Tax	189,758.20		0.00	189,758.20
Subtotal [10B] Real estate taxes paid by lessor		189,758.20		0.00	189,758.20
Subgroup : [10C] Personal property taxes					
6711	Personal Property Taxes	14,355.70		0.00	14,355.70
Subtotal [10C] Personal property taxes		14,355.70		0.00	14,355.70
Total [22] Maintenance and Property		435,888.27		357,275.00	793,163.27
Group : [26] Interest					
Subgroup : [12A1] First Mortgage					
6325	Interest Expense	259,280.02		0.00	259,280.02
Subtotal [12A1] First Mortgage		259,280.02		0.00	259,280.02
Total [26] Interest		259,280.02		0.00	259,280.02
Group : [27] Interest and Insurance					
Subgroup : [14A] Insurance on Property					
6720	Insurance	38,592.27		0.00	38,592.27
Subtotal [14A] Insurance on Property		38,592.27		0.00	38,592.27
Subgroup : [14B] Insurance of Automobiles					
6721	Auto Insurance	2,453.74		0.00	2,453.74
Subtotal [14B] Insurance of Automobiles		2,453.74		0.00	2,453.74
Subgroup : [14C3] Other					
6850	MIP Expense	24,328.74		0.00	24,328.74

Client: **The Elton RCH**
 Engagement: **Other - The Elton RCH**
 Period Ending: **9/30/2017**
 Trial Balance: **A.01 - TB-other**
 Workpaper: **A.03 - Grouped TB**

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		<u>9/30/2017</u>			<u>9/30/2017</u>
Subtotal [14C3] Other		<u>24,328.74</u>		<u>0.00</u>	<u>24,328.74</u>
Total [27] Interest and Insurance		<u>65,374.75</u>		<u>0.00</u>	<u>65,374.75</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
5120	Apartment Rents	(3,003,808.48)		0.00	(3,003,808.48)
Subtotal [1A] Medicaid Residents (CT only)		<u>(3,003,808.48)</u>		<u>0.00</u>	<u>(3,003,808.48)</u>
Subgroup : [15] Interest Income					
5440	Interest Income - RFR	(720.95)		0.00	(720.95)
5491	Int. Income - Dev Accts.	(51.34)		(30.00)	(81.34)
			AJE - 5	(30.00)	
Subtotal [15] Interest Income		<u>(772.29)</u>		<u>(30.00)</u>	<u>(802.29)</u>
Subgroup : [18] Other Revenue					
6999	Miscellaneous Other	(530.00)		30.00	(500.00)
			AJE - 5	30.00	
Subtotal [18] Other Revenue		<u>(530.00)</u>		<u>30.00</u>	<u>(500.00)</u>
Total [30] Statement of Revenue		<u>(3,005,110.77)</u>		<u>0.00</u>	<u>(3,005,110.77)</u>
Group : [31] Assets					
Subgroup : None					
1050	Exchange	(27,216.79)		0.00	(27,216.79)
1099	Accum Amort. - Mtg Costs	(296,165.02)		(1,210.00)	(297,375.02)
			AJE - 2	(1,210.00)	
1100	Transfers	394.11		0.00	394.11
1110	Cash - Operating	464,041.44		0.00	464,041.44
1115	Land	105,000.00		0.00	105,000.00
1120	Land Improvements	137,557.01		0.00	137,557.01
1121	Accumulated Amortization - Land Improv.	(129,069.81)		(999.00)	(130,068.81)
			AJE - 2	(999.00)	
1125	Buildings - Acquis	2,295,925.95		0.00	2,295,925.95
1126	Accum. Depr. - Bldg. Acq	(1,568,882.83)		(76,531.00)	(1,645,413.83)
			AJE - 2	(76,531.00)	
1130	Accts. Receivable-Tenants	219,563.17		150.00	219,713.17
			AJE - 7	150.00	
1143	Due From DSS	1,014.00		0.00	1,014.00
1160	Building Improvements	7,558,074.30		0.00	7,558,074.30
1170	Accum Depr. - Bldg. Imp.	(5,414,539.48)		(268,825.00)	(5,683,364.48)
			AJE - 2	(268,825.00)	
1194	Rent Receivable	2,480.00		0.00	2,480.00
1195	Start-up Costs	67,056.05		0.00	67,056.05
1196	Accum. Amort. - Start-up Costs	(67,056.05)		0.00	(67,056.05)
1240	Prepaid Insurance	35,088.33		0.00	35,088.33
1241	Prepaid Expenses	17,359.60		0.00	17,359.60
1245	Prepaid MIP	14,945.38		0.00	14,945.38
1351	Midland Escrows	75,753.86		0.00	75,753.86
1356	Midland Reserve	636,159.42		0.00	636,159.42
1420	Buildings & Improve.	29,013.50		0.00	29,013.50
1451	Furniture	310,843.20		0.00	310,843.20
1452	Accumulated Depreciation - Fum.	(228,124.72)		(9,710.00)	(237,834.72)
			AJE - 2	(9,710.00)	
1460	Motor Vehicles	10,724.20		0.00	10,724.20
1461	Accum. Depr - Motor Vehicles	(10,724.52)		0.00	(10,724.52)
1901	Mortgage Costs	773,078.50		0.00	773,078.50
1902	Organizational Costs	102,833.00		0.00	102,833.00
1951	Accum. Amort. - Organization Costs	(102,833.00)		0.00	(102,833.00)
1999	Asset Offset	484,991.31		0.00	484,991.31
Subtotal : None		<u>5,497,284.11</u>		<u>(357,125.00)</u>	<u>5,140,159.11</u>
Total [31] Assets		<u>5,497,284.11</u>		<u>(357,125.00)</u>	<u>5,140,159.11</u>
Group : [33] Liabilities & Equity					
Subgroup : None					
1131	Due To DSS	(77,548.68)		0.00	(77,548.68)
2030	Accrued Accounting	(66,340.00)		33,170.00	(33,170.00)
			AJE - 3	33,170.00	
2110	Accounts Payable	(14,266.13)		0.00	(14,266.13)
2113	Mortgage Payable - LT Portion	(4,672,297.36)		0.00	(4,672,297.36)
2120	Accrued Wages	(31,218.84)		0.00	(31,218.84)
2122	Accrued Management Fees	(385,477.28)		0.00	(385,477.28)
2133	Accrued Int. Proj. Exp. Loan	(2,000.00)		0.00	(2,000.00)
2135	Accrued Property Taxes	(96,879.10)		0.00	(96,879.10)
2322	Mortgage Payable - Current Portion	(138,848.21)		0.00	(138,848.21)
3129	Marliland Management - Capital	143,676.71		0.00	143,676.71
3132	Elton Management -Capital	67,935.82		0.00	67,935.82
Subtotal : None		<u>(5,273,263.07)</u>		<u>33,170.00</u>	<u>(5,240,093.07)</u>

Client: *The Elton RCH*
 Engagement: *Other - The Elton RCH*
 Period Ending: *9/30/2017*
 Trial Balance: *A.01 - TB-other*
 Workpaper: *A.03 - Grouped TB*

Account	Description	UNADJ	JE Ref #	AJE	FINAL
		<u>9/30/2017</u>			<u>9/30/2017</u>
Total [33] Liabilities & Equity		<u>(5,273,263.07)</u>		<u>33,170.00</u>	<u>(5,240,093.07)</u>
	Sum of Account Groups	224,021.04		(323,955.00)	(99,933.96)
	Net (Income) Loss	0.00		0.00	0.00

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

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		D.02		
To reclass licenses and memberships to correct cost report lines.				
Marcum 101	Memberships		264.00	
Marcum 102	Facility Licenses		270.00	
6355	Licenses, Fees & Dues			534.00
Total			534.00	534.00
Adjusting Journal Entries JE # 2				
To book depreciation expense				
Marcum 103	Fixed Depreciation		347,565.00	
Marcum 104	Movable Depreciation		9,710.00	
1099	Accum Amort. - Mtg Costs			1,210.00
1121	Accumulated Amortization - Land Improv.			999.00
1126	Accum. Depr. - Bldg. Acq			76,531.00
1170	Accum Depr. - Bldg. Imp.			268,825.00
1452	Accumulated Depreciation - Furn.			9,710.00
Total			357,275.00	357,275.00
Adjusting Journal Entries JE # 3				
To correctly reverse out PY accounting accrual per Sal				
2030	Accrued Accounting		33,170.00	
6350	Audit Expense			27,545.00
6396	Accounting			5,625.00
Total			33,170.00	33,170.00
Adjusting Journal Entries JE # 4				
Reclass insurance and taxes to correct line				
Marcum 105	Disability Insurance		14,722.00	
Marcum 106	Unemployment Insurance		14,292.00	
6715	Payroll Taxes			11,790.26
6723	Medical/Disability Insurance			13,478.00
6725	Workmans Comp.			3,745.74
Total			29,014.00	29,014.00
Adjusting Journal Entries JE # 5				
Reclass int. to correct line				
6999	Miscellaneous Other		30.00	
5491	Int. Income - Dev Accts.			30.00
Total			30.00	30.00
Adjusting Journal Entries JE # 6		G.01		
Reclass other administrative salaries to correct line				
Marcum 107	Other Admin Salaries		175,893.99	
6310	Office Salaries - Administrator			175,893.99

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

Account	Description	W/P Ref	Debit	Credit
Total			<u><u>175,893.99</u></u>	<u><u>175,893.99</u></u>
Adjusting Journal Entries JE # 7				
Per discussion with Mat, remove Elton Filing Fee from expenses.				
1130	Accts. Receivable-Tenants		150.00	
Marcum 102	Facility Licenses			150.00
Total			<u><u>150.00</u></u>	<u><u>150.00</u></u>

RESTAURANT EQUIPPERS

WAREHOUSE STORES

635 West Broad St Columbus, OH 43215
 Ph# Toll Free: 800-235-3325 Local: 614-464-0505
 Fax Toll Free: 877-235-1721 Local: 614-464-4002

Invoice 1808793
 Date 11/22/2016
 Ordered By MATHEW
 Site 99
 Page 1

Bill To:
 ELTON RESIDENTIAL CARE HOME
 30 W MAIN ST

Ship To:
 ELTON RESIDENTIAL CARE HOME
 30 W MAIN ST

WATERBURY CT 06702-2012

WATERBURY CT 06702-2012

PO Number	Customer ID	Sales Rep	Ship Via	Cash	Check	Card	Terms
	ELTO019	CR	RLCARRIERS			V 0945	PREPAID

Order	Ship	B/O Item	Description	U/M	Unit Price	Ext. Price
1	1	0 CL0218	STEAMER, CONVECT, 208V/60/1PH, 39	EACH	\$4,624.00	\$4,624.00

When you provide us a check as payment for your purchase, you authorize us to use the information from that check to process an Electronic Funds Transfer (EFT), a draft drawn from your account or a check transaction in that amount. If returned unpaid, you authorize us to collect payment by EFT or draft from your account. If you are processing a corporate check, you make these representations as an authorized corporate representative.

Subtotal \$4,624.00
 Tax \$0.00
 Freight \$90.57

Deposit/Payment Rec. \$4,714.57
 Net Due \$0.00

Signature: _____

If you have questions concerning this order, please contact Customer Service at 800-235-3325

Product Returns
 Call Customer Service
 at 800-235-3325 to
 obtain authorization
 and enclose return ID
 ticket

Return ID Ticket

ELTO019 1808793
 30 W MAIN ST

WATERBURY CT 06702-201

Authorization Number

Ship to:
 Restaurant Equipppers, Inc.
 6375 La Salle Drive
 Lockbourne, OH 43137

National Business Furniture

Furniture that Works. People who Care.

National Business Furniture, LLC
 770 South 70th Street
 Milwaukee, WI 53214
 Service: 800.626.6060
 Fax: 800.329.9349 www.NBF.com
 Email: milservice@nbf.com
 Federal ID: 20-3851320

INVOICE

marked to

Date	12/15/16	Your PO No.		Invoice No.	ZJ944318-LES
------	----------	-------------	--	-------------	--------------

Sold To:

MATT MARTLAND
 OWNER
 ELTON RESIDENTAL CARE HOME
 30 W MAIN ST
 WATERBURY CT 06702-2002

Shipped To:

MATT MARTLAND
 OWNER
 ELTON RESIDENTAL CARE HOME
 30 W MAIN ST
 WATERBURY CT 06702-2002

Please return the top portion with your remittance.

Item No.	Description	Qty.	Each	Total
53681	3 Seat Sofa-Armless Designer Wineberry Vinyl Cherry Frame	4	\$654.55	\$2,618.20
	LIFETIME GUARANTEE			FREE
				Total Merchandise \$2,618.20
				Shipping and Handling \$353.28
				Subtotal \$2,971.48
				Total Tax \$188.69
				Balance Due \$3,160.17

List Price: \$5,232.00, Your Cost: \$2,618.20, Your Savings! \$2,613.80 or 50%

Track your order at <http://www.nationalbusinessfurniture.com/ordertracklogin.asp>

To pay by Credit Card or Electronic Funds Transfer (EFT) call (800) 626-6060

Or, mail a check to:
 National Business Furniture
 770 South 70th Street
 Milwaukee, WI 53214

Taxpayer Identification Number: 20-3851320
 DUNS Number: 07-616-4771

XPOL (XPO Logistics) Tracking #: 103-136913

Sales Tax will be included only for shipments into locations where we are registered to collect sales tax. Customer may be liable for self-assessment if shipment is into a location where we are not registered to collect tax. If you feel any taxes are charged in error, please make sure we have received the proper exemption documentation. All documentation will be reviewed to ensure it meets state & local requirements prior to removing any taxes.

If your deposit was made with a credit card and the balance is not paid within 60 days, your credit card will be charged automatically for the balance.

12.20.16
ck# 25292

Thank you for your order! Terms are Net 30 Days. Payment made after 30 days is subject to a service charge of 1½% per month (18% per annum). NO RETURNS ACCEPTED WITHOUT OUR WRITTEN CONSENT



National Business Furniture, LLC
 770 South 70th Street, West Allis, WI 53214
 Service: 800.626.6060 Fax: 800.329.9349 www.NBF.com

SOURCE CODE

I JUST LOVE SAVING MONEY! DON'T YOU?

BOB'S DISCOUNT FURNITURE

835 QUEEN STREET
SOUTHINGTON
(860)620-1650
www.mybobs.com

CT 06489

GOVERNMENT SALES ORD 7843319
Customer #: 2269467

Sold To: ELTON RCH
30 WEST MAIN ST
WATERBURY CT 06702
HOME PHONE: (203)756-1229
CELL PHONE: (203)232-3528

Sales Associate(s): CRAIG FRAND
ARIEL TORRES

Ship To: ELTON RCH
30 WEST MAIN ST
WATERBURY CT 06702
TELEPHONE: (203)756-1229

Article	Description	Goof Proof Plus	Purchase Date	Quantity	Unit Price	Delivery	Delivery Date
20000059010	LOUIE CHERRY NIGHT STAND	Declined	02/18/2017	10	179.00	Delivery	Government Sales Ord

Please select a day for delivery where your personal schedule is flexible. Once scheduled, any changes to your order must be made at least 3 days prior to your scheduled delivery date. Track your delivery online. Go to www.mybobs.com/deliverytracker Thank you, CRAIG FRAND

Delivery 219.99
Sub-Total 2,009.99
Tax 127.63
Total 2,137.62
Balance 2,137.62

2-11-17
ek → 25419

The above information is accurate. Customer Signature _____

For service after delivery please call Bob's Customer Care line at (860)474-1000 or (800)569-1284
The information contained on the subsequent pages of this document is an integral part of the agreement between the buyer and the seller.



FURNITURE GALLERIES*

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

Sales Ticket Number: 177-9602
 Date: 2017-02-20

Customer Information
 RCH, Elton
 30 West Main St., (Matthew Martland)
 Waterbury, CT 06702
 (203) 756-1229

Sales Associate
 Leila Tabatabaei

Handwritten:
 2-20-17
 Recliners
 (12)
 cl. 25437

Date Written	Vendor Stock Number Description/Add-ons	ID	Delivery Method Delivery Date	Amount \$
2017-02-20	010749 E134153 FN 007 TYLER RECLINA-ROCKER 010749 E134153 FN 007 PRESIDENTS' DAY SALE	LAZB-06112101520010215	Home Delivery 2017-02-28	899.99 -500.00
2017-02-20	010749 E134153 FN 007 TYLER RECLINA-ROCKER 010749 E134153 FN 007 PRESIDENTS' DAY SALE	LAZB-06112101520010226	Home Delivery 2017-02-28	899.99 -500.00
2017-02-20	010749 E134153 FN 007 TYLER RECLINA-ROCKER 010749 E134153 FN 007 PRESIDENTS' DAY SALE	LAZB-06112101520010189	Home Delivery 2017-02-28	899.99 -500.00
2017-02-20	010749 E134153 FN 007 TYLER RECLINA-ROCKER 010749 E134153 FN 007 PRESIDENTS' DAY SALE	LAZB-06112101520010053	Home Delivery 2017-02-28	899.99 -500.00
2017-02-20	010749 E134153 FN 007 TYLER RECLINA-ROCKER 010749 E134153 FN 007 PRESIDENTS' DAY SALE	LAZB-06112101520010086	Home Delivery 2017-02-28	899.99 -500.00
017-02-20	010749 E134153 FN 007 TYLER RECLINA-ROCKER 010749 E134153 FN 007 PRESIDENTS' DAY SALE	LAZB-06112101520010042	Home Delivery 2017-02-28	899.99 -500.00
017-02-20	016767 B133978 FN 007 CASEY RECLINA-WAY RECLINER 016767 B133978 FN 007 PRESIDENTS' DAY SALE	LAZB-07013109190010013	Home Delivery 2017-02-28	849.99 -400.00
017-02-20	016767 B133978 FN 007 CASEY RECLINA-WAY RECLINER 016767 B133978 FN 007 PRESIDENTS' DAY SALE	LAZB-07013109190010024	Home Delivery 2017-02-28	849.99 -400.00
017-02-20	016767 B133978 FN 007 CASEY RECLINA-WAY RECLINER 016767 B133978 FN 007 PRESIDENTS' DAY SALE	LAZB-07021404740010019	Home Delivery	849.99 -400.00
017-02-20	016767 B133978 FN 007 CASEY RECLINA-WAY RECLINER 016767 B133978 FN 007 PRESIDENTS' DAY SALE	LAZB-07021404740010020	Home Delivery	849.99 -400.00
017-02-20	016767 B133978 FN 007 CASEY RECLINA-WAY RECLINER 016767 B133978 FN 007 PRESIDENTS' DAY SALE		Home Delivery	849.99 -400.00
017-02-20	016767 B133978 FN 007 CASEY RECLINA-WAY RECLINER 016767 B133978 FN 007 PRESIDENTS' DAY SALE		Home Delivery	849.99 -400.00
017-02-20	960003 ZZ999999 DELIVERY (3+ PIECES)		Home Delivery	169.99
			Subtotal	5,269.87
			Tax	334.61
			Ticket Total	5,604.48

I JUST LOVE SAVING MONEY! DON'T YOU?

DISCOUNT

835 QUEEN STREET
SOUTHINGTON
(860)628-1650
www.mybobs.com

CT 06489

GOVERNMENT SALES ORD 7916396
Customer #: 2269467

Sold To: ELTON RCH
30 WEST MAIN STREET
WATERBURY CT 06702
HOME PHONE: (203)756-1229
CELL PHONE: (203)232-3528

Sales Associate(s): CRAIG FRAND
ARIEL TORRES

Shp To: ELTON RCH
30 WEST MAIN STREET
WATERBURY CT 06702
TELEPHONE: (203)756-1229

Article	Description	Geof Proof Plus	Purchase Date	Quantity	Unit Price	Ext. Price	Delivery	Delivery Date
20009776	LOUIE 8-PC D/M/C/S/FULL BED 684 CHERRY		02/25/2017	4	122.00	488.00		
2000058005	LOUIE CHERRY 5 DRAWER CHEST	Declined	02/25/2017	4	122.00		Delivery	Government Sales Ord
20000658005	LOUIE CHERRY 5 DRAWER CHEST	Declined	02/25/2017	8	299.00	2,392.00	Delivery	Government Sales Ord

*****SPECIAL INSTRUCTIONS*****

Please select a day for delivery where your personal schedule is flexible. Once scheduled, any changes to your order must be made at least 3 days prior to your scheduled delivery date.
Track your delivery online. Go to www.mybobs.com/deliverytracker
Thank you, CRAIG FRAND

Delivery 299.99
Sub-Total 3,179.99
Tax 201.93
Total 3,381.92
Balance 3,381.92

2.26.17
CR # 25455

The above information is accurate. Customer Signature _____

For service after delivery please call Bob's Customer Care line at (860)474-1000 or (800)569-1284
The information contained on the subsequent pages of this document is an integral part of the agreement between the buyer and the seller.



Restaurant Equipppers Inc
 635 W Broad St
 Columbus, OH 43215

Order 1945550
 Date 9/28/2017
 Ordered By Matt
 Site 99
 Page 1

ELTON RESIDENTIAL CARE HOME
 30 W MAIN ST
 WATERBURY CT 06702-2012

MATTHEW
 30 W MAIN ST
 WATERBURY CT 06702-2012

PO Number	Customer ID	Sales Rep	Ship Via	Cash	Check	Card	Terms
	ELTO019	BI	DROP-SHIP				PREPAID

Order	Ship	B/O	Item	Description	U/M	Unit Price	Ext Price
1.00	1.00	0	TA0172DF	REFRIG, 3DR SOLID 72CF S/S TOP	EACH	\$3,567.00	\$3,567.00
							\$0.00

*9.28.17
 ok deb.t*

Subtotal \$3,567.00
 Tax \$0.00
 Freight \$0.00
 Deposit/Payment Rec \$0.00
 Credit Applied \$0.00
 Net Due \$3,567.00

#25426 2/14 \$136.96



Bank

America's Most Convenient Bank®

THE ELTON HFA L P DBA
THE ELTON RESIDENTIAL CARE HOME

I STATEMENT OF ACCOUNT

Page: 17 of 34
Statement Period: Feb 01 2017-Feb 28 2017
Cust Ref #: 4041089-721-I-***
Primary Account #: 00-4041089

THE ELTON HFA RESIDENTIAL CARE HOME		25419
CHECKING ACCOUNT		
80 W. MARKET, 3RD FLOOR BALTIMORE, MD 21201		
PAY TO THE ORDER OF	DATE	AMOUNT
Bob's Personal Services	2-11-17	\$ 2137.62
Intestate and husband's child support		
TD Bank		
FOR DEPOSIT ONLY		
#025419# 4041089099#		

Account #	00-4041089
Branch	Baltimore, MD
Routing #	260107898
Account Type	Checking
Statement Period	Feb 01 2017 - Feb 28 2017
Statement Date	02/28/17
Statement Type	Statement
Statement Frequency	Monthly
Statement Format	PDF
Statement Language	English
Statement Currency	USD
Statement Timezone	EST
Statement Start Date	02/01/17
Statement End Date	02/28/17
Statement Balance	
Statement Opening Balance	
Statement Closing Balance	
Statement Total Debits	
Statement Total Credits	
Statement Net Change	
Statement Fees	
Statement Interest	
Statement Dividends	
Statement Transfers	
Statement Payments	
Statement Deposits	
Statement Withdrawals	
Statement Other	
Statement Balance Forward	
Statement Balance Back	
Statement Balance Forward	
Statement Balance Back	

#25419 2/24 \$2,137.62



Bank

America's Most Convenient Bank®

I

STATEMENT OF ACCOUNT

THE ELTON HFA L P DBA
THE ELTON RESIDENTIAL CARE HOME

Page: 23 of 40
Statement Period: Dec 01 2016-Dec 31 2016
Cust Ref #: 4041089-721-I-***
Primary Account #: 00-4041089

THE ELTON HFA RESIDENTIAL CARE HOME		25292
OPERATING ACCOUNT		
DATE 12-29-16		
PAY TO THE ORDER OF <u>Handyman Service</u>		\$3160
FOR (R) <u>Handyman Service</u>		DOLLARS 0 00
TD Bank		
FOR (R) <u>Handyman Service</u>		<u>M.H.H.</u>
⑆025292⑆ ⑆01110009⑆ ⑆041089⑆		

FDG HWL BUS FURNITURE LLC 00060000

#25292 12/29 \$3,160.17



America's Most Convenient Bank®

STATEMENT OF ACCOUNT

THE ELTON HFA L P DBA
THE ELTON RESIDENTIAL CARE HOME

Page: 7 of 39
Statement Period: Nov 01 2016-Nov 30 2016
Cust Ref #: 4041089-721-1-***
Primary Account #: 00-4041089

DAILY ACCOUNT ACTIVITY

Electronic Payments (continued)

POSTING DATE	DESCRIPTION	AMOUNT
11/15	CCD DEBIT, PAYCHEX INC. PAYROLL 68843400006167X	11,531.02
11/16	CCD DEBIT, PAYCHEX TPS TAXES 68847000011248X	6,101.32
11/23	CCD DEBIT, PAYCHEX INC. PAYROLL 68963400016206X	12,215.34
11/23	CCD DEBIT, PAYCHEX TPS TAXES 68965300001434X	6,524.42
11/23	DEBIT CARD PURCHASE, AUT 112116 VISA DDA PUR RESTAURANT EQUIPPERS INC 800 235 3325 * OH 4085404000280945	4,714.57
11/29	CCD DEBIT, PAYCHEX INC. PAYROLL 69028000018091X	13,016.01
11/30	CCD DEBIT, PAYCHEX TPS TAXES 69030300007830X	7,137.00
Subtotal:		99,451.35

Service Charges

POSTING DATE	DESCRIPTION	AMOUNT
11/30	EARNINGS CREDIT RATE	0.25%
11/30	ITEM PAID CHARGE	20.00
11/30	DEPOSIT TICKET CHARGE	76.30
11/30	ITEM DEPOSITED CHARGE	7.80
11/30	CASH DEPOSITED FEE	3.30
11/30	ACH DEBIT CHARGE	1.92
11/30	MAINTENANCE FEE	15.00
11/30	CHECK IMAGE FEE	2.00
11/30	PAPER STATEMENT FEE	2.00
11/30	EARNINGS CREDIT	68.45
Subtotal:		59.87

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
10/31	306,414.01	11/16	372,828.11
11/1	297,265.84	11/17	373,396.18
11/2	276,512.90	11/18	373,917.62
11/3	471,890.99	11/21	372,144.84
11/4	476,443.35	11/22	372,870.92
11/7	429,277.97	11/23	344,792.91
11/8	416,182.09	11/25	342,165.47
11/9	405,602.35	11/28	342,736.37
11/10	405,099.55	11/29	276,241.91
11/14	407,249.42	11/30	265,728.57
11/15	383,505.33		

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com



Bank

America's Most Convenient Bank®

I

STATEMENT OF ACCOUNT

THE ELTON HFA L P DBA
THE ELTON RESIDENTIAL CARE HOME

Page: 21 of 34
Statement Period: Feb 01 2017-Feb 28 2017
Cust Ref #: 4041089-721-I-***
Primary Account #: 00-4041089

PAY TO THE ORDER OF		25437
THE ELTON HFA RESIDENTIAL CARE HOME		4041089
OPERATING ACCOUNT		4041089
DATE 2-20-17		4041089
LAZ BAY		\$5604.48
TD Bank		4041089
4041089		4041089

MICROFILM OF STATE		2768019004
STATE OF NEW YORK		2768019004
NEW YORK STATE		2768019004
NEW YORK STATE		2768019004

#25437 2/22 \$5,604.48

01-23-'18 09:35 FROM-

319.00

2595Z

10/01

00'18

6969Z

90/01



America's Most Convenient Bank®

STATEMENT OF ACCOUNT

THE ELTON HFA L P DBA
THE ELTON RESIDENTIAL CARE HOME

Page: 6 of 39
Statement Period: Oct 01 2017-Oct 31 2017
Cust Ref #: 4041089-721-I-***
Primary Account #: 00-4041089

DAILY ACCOUNT ACTIVITY

POSTING DATE	DESCRIPTION	AMOUNT
10/02	DEBIT CARD PURCHASE, AUT 092517 VISA DDA PUR RESTAURANT EQUIPPERS, INC 800 235 3325 * OH 4085404000280945	3,567.00
10/03	CCD DEBIT, PAYCHEX INC, PAYROLL 73164300001709X	13,066.57
10/04	CCD DEBIT, PAYCHEX TPS TAXES 73168300005232X	7,221.77
10/10	CCD DEBIT, PAYCHEX INC, PAYROLL 73248500015397X	13,048.71
10/10	CCD DEBIT, PAYCHEX EIB INVOICE X73071000032253	1,022.56
10/11	CCD DEBIT, PAYCHEX TPS TAXES 73247300001553X	7,040.45
10/13	CCD DEBIT, PAYCHEX-HRS HRS PMT 26059472	50.00

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com

01-23-'18 09:36 FROM-

15'084 48051 25995 10/01 10/03 00'19 6699Z 50/01



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STATEMENT OF ACCOUNT

THE ELTON HFA L P DBA
THE ELTON RESIDENTIAL CARE HOME

Page: 6 of 39
Statement Period: Oct.01 2017-Oct 31 2017
Cust Ref #: 4041089-721-I-***
Primary Account #: 00-4041089

DAILY ACCOUNT ACTIVITY

POSTING DATE	DESCRIPTION	AMOUNT
10/02	DEBIT CARD PURCHASE, AUT 092517 VISA DDA PUR RESTAURANT EQUIPPERS INC 800 235 3325 *OH 4085404000280945	3,567.00
10/03	CCD DEBIT, PAYCHEX INC. PAYROLL 73164300001709X	13,066.57
10/04	CCD DEBIT, PAYCHEX TPS TAXES 73168300005232X	7,221.77
10/10	CCD DEBIT, PAYCHEX INC. PAYROLL 73248500015397X	13,048.71
10/10	CCD DEBIT, PAYCHEX EIB INVOICE X73071000032253	1,022.56
10/11	CCD DEBIT, PAYCHEX TPS TAXES 73247300001553X	7,040.45
10/13	CCD DEBIT, PAYCHEX-HRS HRS PMT 26059472	50.00

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to www.tdbank.com