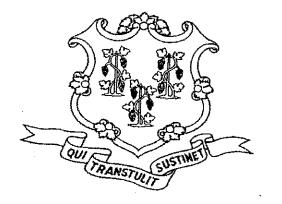
State of Connecticut



15/98

Annua	l Report	of Long-T	Cerm C	are Fa	cility	RET)
	C	Cost Year 2	2015		RECEN	
					FEB 18	2016
Name of Facility (as licensed) Paradigm Healthcare Center of Wa	terbury, LLC					
Address (No. & Street, City, State, 177 Whitewood Raod, Waterbury,	-			OF	FICE OF CON AN	AL SERVICES U NATE SETTINGS
Type of Facility						
Chronic and Convalescent Nursing Home only (CCNH)	Rest Home win Supervision on (RHNS)	_		(Specify)	
Report for Year Beginning 10/1/2014		Report for Yea 9/30/2015	r Ending			
License Numbers:	CCNH 2356	RHNS		(Specify)	M	edicare Provider 07-5219
Medicaid Provider Numbers:	1 00	CNH	DI	INS	, rc	CF-IID
Medicald Provider Numbers:	9001	NH	KF		IC	
For Department Use Only	·					
Sequence Number Signed and Assigned Notarized	Date Received	Sequence N Assign		Signed a	and Notarized	Date Received

RECEIVED

FEB 23 2016

MYERS & STAUFFER LC

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General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of Waterbury, LLC	2356	9/30/2015	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 IMPRISIONMENT 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 Paradigm Healthcare Center of Waterbury, LLC [facility name], for the cost report period beginning October 1, 2014 and ending September 30, 2015, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

{a} SUBJECT TO DESK AUDIT REVIEW

Signed (Administrator)		Date	Signed (Owner) Object	Date
			Ad swyred	2/16/16
Printed Name (Administrator)			Printed Name (Owner) objects	
Donna-Stango	·		See Page 3 John Blynns In	
Subscribed and Sworn	State of	Date	Signed (Notary Public)	Comm. Expires
to before me:	CT	2/14/16	Signed (Notary Public)	9,30,18
Address of Notary Public				
75 Matthews	St Bru	otil .	CT 0600	

(Notary Seal)

JEANINE PILON
Notary Public
Connecticut
My Commission Expires Sep 30, 2018

State of Connecticut **Department of Social Services**

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	stm	ent		Page 1A	of 37
Name of Facility		Period Cov	ered:	From	То
Paradigm Healthcare Center of Waterbury, LLC				10/1/2014	9/30/2015
Address of Facility 177 Whitewood Raod, Waterbury, CT 06708					
Report Prepared By		Phone Nun	ıber	Date	·
Marcum LLP		203-781-96	600	2/10/2016	
Item		Total	CCNH	RHNS	(Specify)
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

	Pho	one No. of Fac	ility	Report for Ye	ar Ended	Page		of
	203	3-757 - 9491		9/30/2015		2		37
Name of Facility (as shown on license)		,		Street, City, Sta				
Paradigm Healthcare Center of Waterbury, LLC			vood]	Raod, Waterbu	ry, CT 06			
CCNH	_	RHNS		(Specify)		Medicare F	rovi	ier No.
License Numbers: 23	56		<u> </u>			07-5219		
Type of Facility (Check appropriate box(es))								
Chronic and Convalescent Nursing Home only (CCNH)		st Home with pervision only		- 11	(Specify)			
Type of Ownership (Check appropriate box)								
O Proprietorship O LLC O Partnership	0	Profit Corp.		Non-Profit Cor		Government	0	Trust
If this facility opened or closed during report year provi	de:		Date	e Opened	Date Clo	sed		
Has there been any change in ownership								
or operation during this report year?	0	Yes	•	No	If "Yes,"	explain fully	/.	
Administrator								
Name of Administrator				Nursing Ho	II			
Donna Stango				Administrat	I.	00949		
		· · · · · · · · · · · · · · · · · · ·		License N	√o.:			
Other Operators/Owners who are assistant administrato	rs (full	or part time)	of thi		, 1			
Name N/A				License N	NO.:			
					1			

General Information and Questionnaire Partners/Members

Name of Facility Paradigm Healthcare Center of	f Waterbury, LLC	License No.	Report for Y 5/30/2015	ear Ended	Page of 3 37
Legal Name of Par Paradigm Healthcare Develop	tnership/LLC	Business And The Waterbury, CT	Address Road,		or Town(s) in Legistered
Name of Partners/Members	Business A	ddress		Title	% Owned
Charles D. Bizilj	177 Whitewood Road, 06708	Waterbury, CT	Chief Medic	al Officer	33.33
Scott Ziskin	177 Whitewood Road, 06708	, Waterbury, CT	President		33.33
Stephen LeGault	177 Whitewood Road, 06708	Waterbury, CT	CEO		33.34

General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year En	ded	Page of
Paradigm Healthcare Center of Waterbury, Ll		9/30/2015		3A 37
If this facility is owned or operated as a corpo	ration, provide the	following information	n:	
Legal Name of Corporation	Busines	s Address	State(s) in Whi	ch Incorporated
N/A				
			:	
	<u> </u>			No. Shares
Name of Directors, Officers	Busines	s Address	Title	Held by Each
N/A				
			•	
00, 11, 11, 0, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,				
Names of Stockholders Owning at Least 10% of Shares				
of Shares				
N/A				
		·		

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of Waterbury, LLC	2356	9/30/2015	3B	37
If this facility is owned or operated as an individu	al proprietorship,	provide the following inform	nation:	
Ow	ner(s) of Facility			
N/A				
		<u> </u>		
			<u> </u>	
		10		
·				
			<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	
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			-	
		,	<i>-</i>	
1				

Annual Report of Long-Term Care Facility CSP-4 Rev. 10/2005 State of Connecticut

General Information and Questionnaire Related Parties*

Name of Facility Paradigm Healthcare Center of Waterbury, LLC	nter of Waterbury, LLC	License No. 23.	No. 2356	Report for Year Ended 9/30/2015		Page 4	of 37
Are any individuals recei marriage, ability to contr	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	cility rek	ited through	Yes © No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	e Name/Add lation on Pag	ress and ge 11 of the report.
Are any individuals or α including the rental of pr related through family as association to any of the	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?	or servic o this factority control, of this fa	es, ility, or business cility?	⊙ Yes O No	If "Yes," provide the following information:	e following i	information:
		Also	Provides .		Indicate Where		
Name of Related	Business	Goods Non-R	Goods/Services to Non-Related Parties	Description of Goods/Services	Costs are Included in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No %**	Provided	Page # / Line #	Reported	Related Party
Paradigm Management, LLC CT 06708	177 Whitewood Road, Waterbury, CT 06708	0	•	Management of HR, Finance, Clinical, Ops	Pg. 16 / Line m12	423,628	344,698
Paradigm Management, LLC CT 06708	177 Whitewood Road, Waterbury, CT 06708	0	0	Disability Insurance - Corp policy billed separ Pg. 15 / Line 1a2	n Pg. 15 / Line 1a2	20,671	20,671
Paradigm Management, LLC CT 06708	177 Whitewood Road, Waterbury, CT 06708	0	0	Life Insurance - Corp policy billed separately	Pg. 15 / Line 1a6	2,408	2,408
Paradigm Management, LLC CT 06708	177 Whitewood Road, Waterbury, CT 06708	0	•	Property Insurance - allocation each entity	Pg. 27 / Line 14a	10,302	10,302
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	0	0	Corp Health/Dental Policy - Each entity billed Pg. 15 / Line 1a5	d Pg. 15 / Line 1a5	1,001,191	1,001,191
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	0	•	Workers' Comp Ins allocated based on beds Pg. 15 / Line 1a1	s Pg. 15 / Line lal	387,390	387,390
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	0	•	Liability Insurance (PL/GL)	Pg. 27 / Line 14c3	72,555	72,555
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	0	•	401k Plan - No Employer contribution	N/A		3,530
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	0	•	Shared Working Capital Interest - based on A/pg, 27 / Line 12D	V pg. 27 / Line 12D	191,267	191,267

^{*} Use additional sheets if necessary.

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

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-4 Rev. 10/2005

General Information and Questionnaire Related Parties*

Name of Facility Paradigm Healthcare Center of Waterbury, LLC	Waterbury, LLC	License No.	2356		Report for Year Ended 9/30/2015		Page 4a	of 37
Are any individuals receiving α marriage, ability to control, own	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?			0	O Yes © No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	/Address and n Page 11 of	the report.
Are any individuals or companie	Are any individuals or companies which provide goods or services,							
including the rental of property related through family association	including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business				• Yes			
association to any of the owners	association to any of the owners, operators, or officials of this facility?					If "Yes," provide the following information:	ving informat	ion:
		Also Provi	Also Provides Goods/Services to Non-Related Parties	/Services	Description of	Indicate Where Costs are Included in Annual		Actual Cost
Name of Related	Business				Goods/Services	Report	Cost	to the
Individual or Company	Address	Yes	No	**%	Provided	Page#/Line#	Reported	Related Party
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	0	0	10%	10% Physical Therapy	Pg. 13 / Line B5a	10,521	10,521
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	0	0	10%	10% Occupational Therapy	Pg. 13 / Line B10a	9,421	9,421
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	0	0	%0I	10% Speech Therapy	Pg. 13 / Line B9a	1,906	1,906
		0	0	%0				
		0	0	%0				
		0	0	%0				
		0	0	%0				
		0	0	%0				
		0	0	%0				

* 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

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 RIINS as follows: Item	Name of Facility	License No.		Report for Year Ended	Page	of
Item Method of Allocation Dietary Number of meals served to residents	Paradigm Healthcare Center of Waterbury, LLC	2356		9/30/2015	5	37
Item Method of Allocation Dietary Number of meals served to residents	If the facility is licensed as CDH and/or RCH or	provides A	IDS or TBI	services with special Medicaid	rates, cos	sts
Dietary Laundry Number of meals served to residents Number of pounds processed Number of square feet serviced Number of square feet serviced Number of fourine care provided by EACH Nursing Mumber 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 (See listing page 13) Maintenance and operation of plant Square feet Employee health and welfare 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 fris Report, were all costs allocated as required? N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O No If "No," explain fully why such allocation was not made.						
Laundry Number of pounds processed Housekeeping Number of square feet serviced Nursing 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 (See listing page 13) 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. I. In the preparation of this Report, were all Soy Yes No Hill Property of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.	Item			Method of Allocation		
Housekeeping Number of square feet serviced 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 (See listing page 13) Maintenance and operation of plant Property costs (depreciation) Square feet Property costs (depreciation) Square feet 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. In the preparation of this Report, were all of Yes O No If "No," explain fully why such allocation was costs allocated as required? N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) If "No," explain fully why such allocation was not made.	Dietary		Number of	meals served to residents		
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 Number of hours of resident care provided by EACH specialist (See listing page 13) Maintenance and operation of plant Square feet	Laundry		Number of	pounds processed		
Nursing 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 (See listing page 13) 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 Pyes ONO If "No," explain fully why such allocation was costs allocated as required? N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.	Housekeeping		Number of	square feet serviced		
Registered Nurses, Licensed Practical Nurses, Aides and Attendants Direct Resident Care Consultants Number of hours of resident care provided by EACH specialist (See listing page 13) Maintenance and operation of plant Square feet Property costs (depreciation) Employee health and welfare Management services 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. I. In the preparation of this Report, were all Pyes ONo If "No," explain fully why such allocation was not made. N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) Pyes ONO If "No," explain fully why such allocation was not made.			Number of	hours of routine care provided	by EACH	I
Attendants Direct Resident Care Consultants Number of hours of resident care provided by EACH specialist (See listing page 13) Maintenance and operation of plant Property costs (depreciation) Square feet Employee health and welfare Gross salaries Management services 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? N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.	Nursing		employee cl	lassification, i.e., Director (or 0	Charge Nu	ırse),
Direct Resident Care Consultants Maintenance and operation of plant Square feet Property costs (depreciation) Employee health and welfare Management services Appropriate cost center involved All other General Administrative expenses Total of Direct and Allocated Costs The preparet of this report must answer the following questions applicable to the cost information provided. I. In the preparation of this Report, were all costs allocated as required? N/A Property explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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 lif "No," explain fully why such allocation was not made.			Registered 1	Nurses, Licensed Practical Nur	rses, Aides	s and
Maintenance and operation of plant Square feet Property costs (depreciation) Employee health and welfare 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 over a lift "No," explain fully why such allocation was costs allocated as required? N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.						
Maintenance and operation of plant 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 Yes No No If "No," explain fully why such allocation was costs allocated as required? N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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 O No If "No," explain fully why such allocation was not made.	Direct Resident Care Consultants			-	l by EACI	H
Property costs (depreciation) Employee health and welfare Management services 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. I. In the preparation of this Report, were all or Yes O No If "No," explain fully why such allocation was not made. N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.						
Employee health and welfare Management services 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. I. In the preparation of this Report, were all very result of No	Maintenance and operation of plant					
Management services 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? N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.	4 7					
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. I. In the preparation of this Report, were all costs allocated as required? N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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 O No If "No," explain fully why such allocation was not made.	Employee health and welfare					
The preparer of this report must answer the following questions applicable to the cost information provided. In the preparation of this Report, were all costs allocated as required? N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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 O No If "No," explain fully why such allocation was not made.						
1. In the preparation of this Report, were all costs allocated as required? Yes O No If "No," explain fully why such allocation was not made. 1. In the preparation of this Report, were all costs allocated as required? Yes O No If "No," explain fully why such allocation was not made. 1. In the preparation of this Report, were all yes O No If "No," explain fully why such allocation was not made.						
costs allocated as required? N/A 2. Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O 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. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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 O No If "No," explain fully why such allocation was not made.	1. In the preparation of this Report, were all Ves O No. If "No," explain fully why such allocation was					
 Explain the allocation of related company expenses and attach copy of appropriate supporting data. Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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. 	1 (•) Yes () No					
Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.	N/A					
Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.				•		
Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.						
Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.						
Workers Comp corporate policy allocated based on beds, Corporate Health/Dental is billed separately to each facility, line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.						
line of credit based on A/R balances, advertising/promotional and general legal shared equally. 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.) O Yes O No If "No," explain fully why such allocation was not made.					 	
 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 O No If "No," explain fully why such allocation was not made. 					to each fac	cility,
(e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) • Yes O No If "No," explain fully why such allocation was not made.	line of credit based on A/R balances, advertising	/promotiona	l and genera	il legal shared equally.		
(e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) • Yes O No If "No," explain fully why such allocation was not made.						:
(e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) • Yes O No If "No," explain fully why such allocation was not made.						
(e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) • Yes O No If "No," explain fully why such allocation was not made.						
• Yes O No If "No," explain fully why such allocation was not made.	3. Did the Facility appropriately allocate and sel	f-disallow d	irect and inc	lirect costs to non-nursing hom	e cost cen	ters?
not made.	(e.g., Assisted Living, Home Health, Outpatie	ent Services,	Adult Day	Care Services, etc.)		
N/A		⊙ Yes	O 190		h allocatio	n was
	N/A					

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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

Г		I						\neg				1						
	٠	6 37			Amount	Aurount	Claimed											
				,	Annual	Allount	of Lease											
	ear Ended				ب ا	Terrii oi	Lease											
	Report for Year Ended	9/30/2015			7	Date of	Lease**								,			
	License No.	2356				3 9 9	Description of Items Leased											
	<u> </u>		Related * to	Owners,	Operators,	Icers	No	•	0	0	0	0	0	0	0	0	0	
		TC	Relate	O _W O	Oper	5	Yes	0	0	0	0	0	0	0	0	0	0	
should not be included in these amounts.	Name of Facility	Paradigm Healthcare Center of Waterbury, LLC					Name and Address of Lessor											

Is a Mileage Log Book Maintained for All Leased Vehicles?

% O

O Yes

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

** Attach copies of newly acquired leases.

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

General Information and Questionnaire Accounting Basis

Name of Facility	License No.	Report for Year Ended		rage	01
Paradigm Healthcare Center of Wa	2356	9/30/2015		7	37
		were maintained on the following basis:			
	Modified Cash				
Is the accounting basis for this		TOUR L. H			
Porton man amount of the same	Yes	If "No," explain.			
previous period? O	No				
Independent Accounting Firm		Little Oliver City Out 71- Code	\		
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)			
1 Marcum LLP		555 Long Wharf Drive, New haven, CT	00311		
2			•		
3					
4			· · · · · · · · · · · · · · · · · · ·		
Services Provided by This Firm (de				20 100	
1 Audit, tax preparation, cost report and	d reimbursement advisory services		\$	20,100	_
2			\$		
3			\$		
4			\$		
			Charge for S	ervices Pr	ovided
			\$	20,100	
Are These Charges Reflected in the Expend	liture Portion of This Report? If Yo	es, Specify Expense Classification and Line No.			
⊙ Yes O No	Page 15, Line 1d				
Legal Services Information	1 0 4 1 100				
Name of Legal Firm or Independer	nt Attorney		Telephone N	umber	
1 MidCap Financial LLC	,		301-760-760	0	
2 Murtha Cullina LLP			860-240-600	00	
3 Treasurer, State of CT			860-702-300	00	
1			860-278-115	0	
4 Reid & Reige 5 Various			Various		
Address (No. & Street, City, State,	, Zip Code)				
1 7255 Woodmont Avenue, Bet					
2 185 Asylum Street, Hartford,					
3 55 Elm Street #2, Hartford, C					
4 One Financial Plaza, Hartford,	, CT 06103				
5 Various					
Services Provided by This Firm (d				14.075	
1 Due dilligence and line of credit lega			\$ \$	14,065 6,466	
2 General representation and mediation			\$	1,725	
3 Conservatorship (Disallowed on Pg.			\$	625	
4 Settlement (Disallowed 50% on pg. 2					
5 Conservatorship (Disallowed on Pg.	28)		\$]c:	1,040	
			Charge for S		rovided
		Charles and Line Me	\$	23,921	
Are These Charges Reflected in the Expen	diture Portion of This Report? If Y	es, Specify Expense Classification and Line No.			
O Yes O No	Page 15, Line 1e				

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Schedule of Resident Statistics

Name of Facility			License No.	lo.			Report for	Report for Year Ended	Ŗ		Page	Jo
Paradigm Healthcare Center of Waterbury, LLC			2.	2356			9/30/2015	2			8	37
					I	eriod 10/	Period 10/1 Thru 6/30	30	,	Period 7/1 Thru 9/30	Thru 9/3	0
	Total All	Total	Total RHNS	Total								
	Levels	Level	Level	(Specify)	Total	CCNH	RHINS	(Specify)	Total	CCNH	RHINS	(Specify)
Certified Bed Capacity On last day of PREVIOUS report period	120	120			120	120			120	120		
B. On last day of THIS report period	120	120			120	120			120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	109	109			109	109			106	106		
B. As of midnight of THIS report period	103	103			106	106			103	103		
3. Total Number of Days Care Provided During Period												
A. Medicare	4,499	4,499			3,481	3,481			1,018	1,018		
B. Medicaid (Conn.)	33,508	33,508	·		25,326	25,326			8,182	8,182		
C. Medicaid (other states)												
D. Private Pay	633	633			461	461			172	172		
E. State SSI for RCH												
F. Other (Specify) Managed Care	360	360			346	346			14	14	. —	
G. Total Care Days During Period (3A thru F)	39,000	39,000			29,614	29,614			9,386	9,386		
 Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds A Medicaid Red Reserve Days 												
1												
5. Total Resident Days (3G+4A+4B)	39,000	39,000			29,614	29,614			9,386	9386		

Schedule of Resident Statistics (Cont'd)

Name of Faci	lity			Licer	ise No.				Report for Year Ended				Page	of
	•	Center o	of Waterbury, Ll	2	2356					9/30/201	5		9	37
4. Were the	ere any o	hanges	in the certified b	ed ca	pacity du	ring t	he repo	rt yea	r?	0	Yes	•	No	
If "YES"			lowing informat	10n;	- Ol		' D - J			Con	ancity Aft	Changa		
			f Change			ange	in Bed			Ca ₁	pacity And	er Change		
Date of	CCNH	RHNS	(Specify)		Lost			Gaine	1					
Change	(3)		(2)	(1)	(0)	(2)	(1)	(2)	(2)	CCNH	RHNS	(Specify)	Reason f	or Change
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNI	KIIINS	(Specify)	reason r	of Change
<u> </u>									****					
					-									
		_	in certified bed o			the re	eport y	ear (as	report	ed in item	1 4 above)	provide the nur	nber of	
			Change in R	esider	it Days					CC	NH	RHNS	(Spe	cify)
1st chan														
2nd char														
3rd chan 4th chan			· · · · · · · · · · · · · · · · · · ·											
		lents an	d Rates on Septe	mber	30 of Co	st Yea	ar							
			Medicare		Medi					Se	lf-Pay		Other Stat	te Assisted
	T .		CONTR		CINITI	ום	INIC	CC	CNH	DΙ	INS	(Specify)	R.C.H.	ICF-MR
No. of R	Item		CCNH 10		CNH 91	N	INS	<u> </u>	21111	IXI.	IINO	(Specify)	K.C.II.	ICI -WIK
Per Dien		<u>'</u>												
a. One l	Various		254,24				376.00							
b. Two	Various		254.24				353.00							
c. Three	or more	e												
bed i	rms.			<u> </u>	·			<u> </u>						
														!
										TOTAL CCNH			DINIG	(Cassifi)
			al Therapy Treat	ments	;					4,161 CCNH			RHNS	(Specify)
A.	Medica	re - Par	t в lusive of Part B)							4,161 4,16				
Б,			e Treatments								2,880	2,880		
·			Treatments											
C.	Other										7,351	7,351		
			Therapy Treati								14,392	14,392		
		f Speech are - Par	Therapy Treatm	ents						i Seedas Etc	334	334		
В.	Medica	aid (Exc	lusive of Part B)											
			e Treatments								367	367		
	2. Res	torative	Treatments											
	Other										760	760		
			Therapy Treatm								1,461	1,461		
			ational Therapy	i reatr	nents						3,179	3,179		
A.	Medica	are - Par	t B lusive of Part B)			-				and the second	3,179	3,179		
В.			e Treatments	1							2,001	2,001		
			Treatments						 -					
C.	Other										6,623	6,623		
		Эссираі	ional Therapy T	reatr	nents					<u> </u>	11,803	11,803		

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Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Ott 1	Report for Yea		Page	of
Paradigm Healthcare Center of Waterbury, LLC	2356		9/30/2015	Dillo	10	37
Are time records maintained by all individuals receiving co	mpensation?		Yes		No	
			Total Cost a	nd Hours		
				1	/C	,,
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages* 1. Operators/Owners (Complete also Sec. I						
of Schedule A1)			programa in the later.		by the back of the	
2. Administrator(s) (Complete also Sec. III						
of Schedule A1)	128,051	2,080				
3. Assistant Administrator (Complete also Sec. IV				12 2 2 2 2 2 2		
of Schedule A1)						
4. Other Administrative Salaries (telephone					35.50	
operator, clerks, receptionists, etc.)	140,281	4,392	**************************************			
5. Dietary Service						Miles .
a. Head Dietitian b. Food Service Supervisor						<u> </u>
c. Dietary Workers	542,973	28,832				
6. Housekeeping Service						
a. Head Housekeeper		2524234774252200	- Andrews Commission	2022		
b. Other Housekeeping Workers	294,475	18,049			Signer of control of the Control of	nOvanikint tilliar
7. Repairs & Maintenance Services		Site Solice				20.12.75%
a. Engineer or Chief of Maintenance	66.520	2 204			.,,	
b. Other Maintenance Workers 8. Laundry Service	66,530	3,304				
a. Supervisor			Constitution of the Consti			
b. Other Laundry Workers	95,578	5,693				
Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant b. Other Accountants						
12. Professional Care of Residents					京2013年2月	
a. Directors and Assistant Director of Nurses	181,301	4,160				2000 X-100 mg
b. RN						
Direct Care	458,270	12,888	Statut School and sold life of the state of a	6 manda de manimar en en en en		Bearing Season (AC)
2. Administrative**	243,171	7,598				
c. LPN						
1. Direct Care	1,380,568	42,080				
Administrative** d. Aides and Attendants	1,566,404	86,231				
e. Physical Therapists	96,460					
f. Speech Therapists	32,354					
g. Occupational Therapists	239,226	6,248				
h. Recreation Workers	90,478	4,120		AW SAME TO STORE A		
i. Physicians			e zamos z majod			
Medical Director Utilization Review						
3. Resident Care***						
4. Other (Specify)						
	CONTROL DE LA CO	CONTRACTOR OF THE			and the same of th	The second secon
j. Dentists						
k. Pharmacists						
1. Podiatrists	144 000	5,851				
m. Social Workers/Case Management n. Marketing	144,808	3,631				
n. Marketing o. Other (Specify)						ieda sure.
See Attached Schedule	23,225	1,436	engraphical Profession and Market Commission		The state of the s	and their single little
A-13. Total Salary Expenditures	5,724,153					

^{*} 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)

	CCI	NH	RH	INS	(Spe	cify)
Position	\$	Hours	\$	Hours	\$	Hours
	-	<u> </u>				
Medical Records	\$ 23,225	1,436				1.
		7 (2.5	in with	. 1		
			1	14.114		
			1 1 1 1 1 1			
			5 2 3 4			
			1400	5 77		
				111		
					<u> </u>	
			· · · · · ·			
.:						-
		*				
			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	and a	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
			·			
Total	\$ 23,225	1,436	\$ -	-	\$ -	-

Schedule of Other Fees (Page 13)

		CC	NH	RI	INS	(Sp	ecify)
Service		\$	Hours	\$	Hours	\$	Hours
			. *				
Audiology	\$	2,592	82	11			
Medical Records	\$	1,611	50				
:			1.4			train a	
			-				
	1 di	1 1 1	11 14 14 14		** ** ** ** ** ** ** ** ** ** ** ** **		
			1 4 1				
	(j. 1 j. / -i						
	- 15 to 147 F	F . 1. 1.					
		- C					
	- 44 S		_ 1 1.				
						·	
Total	\$	4,203	132	\$ -	-	\$ -	-

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Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

11. 12		7	ASSIStall	r Administra	Assistant Aunimistrators and Other Related Farties	Nelale	u ratues		,	Ç
Name of Facility				License No.		Report for	Report for Year Ended		Page	to
Paradigm Healthcare Center of Waterbury, LLC	/aterbury, I	LC.		2356		9/30/2015			11	37
		Salary Paid	þ							
				Fringe Benefits and/or Other		Total	Line Where		Total	•
Name	CCNH	RHINS	(Specify)	rayments (describe fully)	Full Description of Services Rendered	Hours	Claimed on Page 10	Name and Address of All Other Employment**	Hours	Compensation Received
Section I - Operators/Owners										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).						,				
									,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
					•					
* No allowance for salaries will be considered unless full information	he conside	red unless:	full informati		is provided Tise additional sheets if required	Political				

^{*} 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.

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Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

		7	resistant	Auminista	Assistant Aunimistrators and Ould Indiator 1 at the	Ivolated	באווה ז		í	,
Name of Facility (as licensed)				License No.		Report for Year Ended	ar Ended		Page	oţ
Paradigm Healthcare Center of Waterbury, LLC	terbury, LL	Ü		2356		9/30/2015			12	37
		Salary Paid								
				Fringe Benefits and/or Other			Line Where		Total	
Name	CCNH	RHNS	(Specify)	Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Claimed on Page 10	Name and Address of All Other Employment**	Hours Worked	Compensation Received
Section III - Administrators***										
Donna Stango	128,051			Non-discrim	Administrator	2,080 A2	72			
Section IV - Assistant Administrators										
										-
** A to	100000	A naclass bes	.11 information		1 1 21 -+1- 1 1+1117 1-11	1				

*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.

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B. Report of Expenditures - Professional Fees

Name of Facility	License No.	00 1.0.	Report for Y		Page	of
Paradigm Healthcare Center of Waterbury, LLC	23:	56	9/30/2015		13	37
raradigm relatificate center of waterbary, 220			Total Cost	and Hours	<u> </u>	
			T			
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee						
for service basis in lieu of salary	2712.2548					
(For all such services complete Schedule B1)						
1. Dietitian	Page 17 construction of the second of the se	APPROVED TO SERVICE	1997 College State College			
2. Dentist	6,048	190				
3. Pharmacist	11,232	192				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	118,924	2,238				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians	5.00.000			1.25764		
 a. Medical Director (entire facility) 	35,720	240				
b. Utilization Review	and alter					
(Title 18 and 19 only) monthly meeting						
c. Resident Care**				NO. NO. WORKS TO SEE HOUSE		
d. Administrative Services facility						
1. Infection Control Committee						
(Quarterly meetings) 2. Pharmaceutical Committee						
(Quarterly meetings)						
Staff Development Committee						
(Once annually)						Name of the state of the least
e. Other (Specify)					entales es	
					History of the section	
9. Speech Therapist		22.0				Zoate.
a. Resident Care	3,655	50				
b. Other						
10. Occupational Therapist						
a. Resident Care	9,421	188			_	
b. Other		- A-11-0 - 465 - 56-185		F-12-25/2017-11-21		
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN					entral Establishment	
1. Direct Care						
2. Administrative***						
c. Aides				-		
d. Other		verse de Sant			W TREMES	100
12. Other (Specify) See Attached Schedule	4 202	132				
	4,203			 		
B-13 Total Fees Paid in Lieu of Salaries * Do not include in this section management consultants or services which	189,203	3,230	1	<u> </u>	1	<u> </u>

^{*} 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	Licer	ise No.		Report for \	Year Ended	Page	,	of
Paradigm Healthcare Center of Waterbury, I	LLC	2356		9/30/2015	,	14		37
	P # P	60- ·		to Owners,	i	notion of	Daletie	chin
Name & Address of Individual	Full Explanation	n of Service	Yes	rs, Officers No	Explai	nation of l	Kelation	snip
United Dental Resources, LLC; 411 Highland	Dentist / Au-	Hiology	-		N/A			
Ave., Ste 1-N; Waterbury CT 06708	Delitist / Att	nology	0	0				
LTC Dental LLP; 174 Scott Road; Prospect, CT 06712	Dentist / Au-	diology	0	0	N/A			
ACCUSCRIPT CONSULTING SERVICES LLC;276 CEDARBRIDGE AVE;LAKEWOOD,	Pharmac	oist	0	0	N/A			
LifeMed Pharmacy LLC.; 447 Doughty Blvd; Inwood NY 11096	Pharmacist / Med		0	0	N/A			
Stern Therapy Consultants LLC; 50 Lyncrest Drive; Monsey, NY 10952	PT Residen		0	0	N/A			
Grandison Management; 1413 38th St.; Brooklyn NY 11218	PT Residen	t Care	0	0	N/A			
NATIONAL STAFFING SOLUTIONS, INC; PO BOX 9310 WINTER HAVEN, FL 33883	PT Residen		0	0	N/A			
Synergy Therapy Services, Inc.; 44 Bluff Point Road; South Glastonbury, CT 06073	PT, OT and ST R	esident Care	•	0	Wife of Scott 2	Ciskin		
AMN HEALTHCARE, INC.;12400 HIGH BLUFF DRIVE; SUITE #100; SAN DIEGO, CA	ST Residen	t Care	0	0	N/A			
SDX Swallowing Diagnostics, LLC; 21 Waterville Rd.; Avon, CT 06001	ST Residen	t Care	0	0	N/A			
Mark Raad M D; Wolcott Rd.; Wolcott , CT	Medical Di	rector	0	0	N/A			
Omnicare of CT, 525 Knotter Dr, Cheshire, CT 06410	Medical Re	ecords	0	0	N/A			
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				
			0	0				

^{*} 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
Paradigm Healthcare Center of Waterbury, LLC 23	56	9/30/2015		15	37
Ĭtem		Total	CCNH	RHNS	(Specify)
Administrative and General					
a. Employee Health & Welfare Benefits					
Workmen's Compensation		\$ 387,39	0 387,390		
Disability Insurance		\$ 20,67	1 20,671		
3. Unemployment Insurance		\$ 151,24	6 151,246		
4. Social Security (F.I.C.A.)		\$ 432,66	9 432,669		
5. Health Insurance		\$ 1,001,19	1 1,001,191		
6. Life Insurance (employees only)					
(not-owners and not-operators)		\$ 2,40	8 2,408		And The Control of th
7. Pensions (Non-Discriminatory)	•	\$ 294,59	0 294,590		
(not-owners and not-operators)					
8. Uniform Allowance		\$ 13,46	7 13,467		
9. Other (Specify)		\$ 37,42	5 37,425		
See Attached Schedule					
b. Personal Retirement Plans, Pensions, and		\$			
Profit Sharing Plans for Owners and					
Operators (Discriminatory)*					
c. Bad Debts*		\$ 115,55	9 115,559		
d. Accounting and Auditing		\$ 20,10	0 20,100		
e. Legal (Services should be fully described on Page	7)	\$ 23,92			
f. Insurance on Lives of Owners and		\$			
Operators (Specify)*					
g. Office Supplies		8,83	5 8,835		
h. Telephone and Cellular Phones					
1. Telephone & Pagers		38,77	9 38,779		
2. Cellular Phones		\$			
i. Appraisal (Specify purpose and		\$			
attach copy)*					
j. Corporation Business Taxes (franchise tax)		\$			
k. Other Taxes (Not related to property - See Page 2	(2)				
1. Income*		\$			
2. Other (Specify)		\$			
See Attached Schedule			4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		
3. Resident Day User Fee		725,23	1 725,231		
Subtotal		3,273,48	2 3,273,482		

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

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

Paradigm Healthcare Center of Waterbury, LLC 9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description		CCNH	RHNS	(Specify)
		-		
Union Training	\$	37,425		
		* * *		
	:			
Total	\$	37,425	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
		Eq. 15 Au	
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.		Report for Y	Year Ended	Page	of
Paradigm Healthcare Center of Waterbury, LLC	2356		9/30/2015		16	37
Item			Total	CCNH	RHNS	(Specify)
Subtota	ls Brought Forwa	rd:	3,273,482	3,273,482		
l. Travel and Entertainment						
1. Resident Travel and Entertainment		\$				
2. Holiday Parties for Staff		\$				
3. Gifts to Staff and Residents		\$	2,467	2,467		
4. Employee Travel		\$	161	161		
5. Education Expenses Related to Seminars an	d Conventions	\$	1,650	1,650	****	
6. Automobile Expense (not purchase or depre	eciation)	\$				
7. Other (Specify)		\$			popularization and a second contract of the co	gungangan Suburum Yan di kadapangka bagi
See Attached Schedule						
m. Other Administrative and General Expenses						
 Advertising Help Wanted (all such expenses) 		\$	850	850		
2. Advertising Telephone Directory (all such e	xpenses)***	\$				
3. Advertising Other (Specify)***		\$	2,782	2,782	(darataning dakan daga patingan)	公司经济在 现代的文件5.40公司公共5.40公司
See Attached Schedule						
4. Fund-Raising***		\$				
5. Medical Records		\$				
6. Barber and Beauty Supplies (if this service		\$				
directly and not by contract or fee for service	e)***					
7. Postage		\$	496	496		
* 8. Dues and Membership Fees to Professional		\$	8,384	8,384		
Associations (Specify)						
See Attached Schedule						
8a. Dues to Chamber of Commerce & Other Non-A	Illowable Org.***	\$	2,201	2,201		
9. Subscriptions		\$				
10. Contributions***	•	\$				
See Attached Schedule	~ 1					
11. Services Provided by Contract (Specify and	-	\$	86,203	86,203		
Schedule C-2, Page 21 for each firm or ind	ividual)	<i></i>				
12. Administrative Management Services**		\$	423,628	423,628		
13. Other (Specify)		\$	27,841	27,841		
See Attached Schedule		Ф	0.000.145	2.020.145		
C-14 Total Administrative & General Expenditures	· · · · · · · ·	\$	3,830,145	3,830,145		

^{*} 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		CCN	Н	RHN	s ,	(Specify)
			-			
	-					
Total Other Travel and Entertainment		\$	-	\$	- 1	<u> </u>

Schedule of Other Advertising

Description		CCNH	RHNS	(Specify)
		-		
Advertising - Promotional	1,	\$ 2,782		
	-			
Total Other Advertising		\$ 2,782	s -	\$ -

Schedule of Dues

Description			CCNH	RHNS	(Specify)
			-		
CAHCF	-		\$ 8,384		
· · · · · · · · · · · · · · · · · ·		4,43			
		2.5			
Total Dues			\$ 8,384	\$ -	\$ -

Schedule of Contributions

Description		CCN	H RH	NS (Specify)
			-	
	1,244			
Total Contributions		S	- \$	- \$ -

Schedule of Other Administrative and General

Description		CCNH	RHI	NS	(Specify)
		-			
Bank Charges	. \$	23,681			
Printing	\$	613		ļ	
Business License Fees	\$	1,441		- 1	
Licenses & Permits - DEA Registration	S	781			
Licenses & Permits - Bi-Annual Facility License Renewal	S	1,040			
Licenses & Permits - 2015 Annual Fire Inspection	S.	185			
Licenses & Permits - Food License Renewal	\$	100			
Total Other Administrative and General	\$	27,841	3		\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of 17 37
Paradigm Healthcare Center of Waterbury		9/30/2015	
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 #
Paradigm Management, LLC	423,628	Contract Mgmt Services	Pg. 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)

				Trage 3)	D	Frank XI	an Endad	Dogo	of
Name of Facility			l E				ear Ended	Page	
Para	digm Healthcare Center of Waterbury, LLC			2356	9	/30/2015	1	18	37
	Item			Total	(CCNH	RHNS	(S _I	ecify)
2.	Dietary					100			
	a. In-House Preparation & Service								
	1. Raw Food		\$			216,007			
	2. Non-Food Supplies		\$	9,444		9,444			
	3. Other (Specify)		. \$		54855				
	b. Purchased Services (by contract other		\$	21,525		21,525			THE THE PAST PROPERTY.
	than through Management Services)							1	
	(Complete Schedule C-2 att. Page 21)			4					
	c. Management Services**		\$						
	d. Other (Specify)		. \$						
	· · · · · · · · · · · · · · · · · · ·								
2E.	Total Dietary Expenditures (2a + b + c + d)		\$	246,976		246,976			
2F.	Dietary Questionnaire			Total	(CCNH	RHNS	(Sp	ecify)
G.	Resident Meals: Total no. of meals served per	day	:*						
H.	Is cost of employee meals included in 2E?	0	Yes	•	No				
I.	Did you receive revenue from employees?	0	Yes	•	No		If yes, specify amt.		
J.	Where is the revenue received reported in the	Cost	Report	? (Page/Line I	tem)				
	Is cost of meals provided to persons other						If yes, specify		
K.	than employees or residents (i.e., Board	0	Yes	•	No				
	Members, Guests) included in 2E?						cost.		
L.	Is any revenue collected from these people?	0	Yes	•	No		If yes, specify		
							amt.		***
M.	Where is the revenue received reported in the	Cost	Report	? (Page/Line I	tem)				
N.	Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	0	Yes	•	No		If yes, specify cost.		
O.	Is any revenue collected from employees?	0	Yes	•	No		If yes, specify amt.		
P.	Where is the revenue received reported in the	Cost	Report	? (Page/Line I	tem)				
2 4	Tritoro is the forested toosted toposted in the								

^{*} 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)

	ne of Facility		License		Report for		Page	of
Para	digm Healthcare Center of Waterbury, LLC			2356	9/30/2015	1	19	37
	Item			Total	CCNH	RHNS	(S	Specify)
3.	Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies,		Lbs.					
	gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$	34,057	34,057			
	Employee items including uniforms, gowns, etc. washed, ironed and/or		Lbs.					
	processed.***		Amt. \$	****				
	3. Personal clothing of residents		Lbs.				<u> </u>	
	washed, ironed, and/or processed.***		Amt. \$				<u> </u>	
	4. Repair and/or purchase of linens.***	-	Lbs.					
	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)		\$	34,057	34,057	<u> </u>		
3F. G.	Laundry Questionnaire Is cost of employee laundry included in 3E?	0	Yes	•	No	If yes, specify cost.		
H.	Did you receive revenue from employees?	0	Yes	•	No	If yes, specify amt.		
I.	Where is the revenue received reported in the Co	ost l	Report?		(Page/Line	Item)		
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	0	Yes	•	No	If yes, specify cost.		
K.	Did you receive revenue from these people?	0	Yes	•	No	If yes, specify amt.		
L.	Where is the revenue received reported in the Co	ost]	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)

Nan	ne of Facility	License No.	Rep	ort for Year E	nded	Page	of
Para	digm Healthcare Center of Waterbury, LLC	2356		9/30/2015		20	37
		•					
	Item			Total	CCNH	RHNS	(Specify)
4.	Housekeeping	Sq. Ft. Serviced					
	a. In-House Care	by Personnel					
	1. Supplies - Cleaning (Mops,	Amt.	\$	30,782	30,782		
	pails, brooms, etc.)						
	b. Purchased Services (by contract other	Sq. Ft. Serviced					
	than through Management Services)	by Personnel					
	(Complete Schedule C-2 att.	Amt.	\$				
	Page 21)				•		
	c. Management Services*		\$				
	d. Other (Specify)		\$				
4E.	Total Housekeeping Expenditures (4a +	b+c+d)	\$	30,782	30,782		
5.	Resident Care (Supplies)**						
	a. Prescription Drugs***						
	Own Pharmacy		\$				
	2. Purchased from		\$	202,475	202,475		and the control of th
	Pharmacy						
	b. Medicine Cabinet Drugs		\$	38,462	38,462		
	c. Medical and Therapeutic Supplies		\$				
	d. Ambulance/Limousine***		\$	120	120		
	e. Oxygen						
	1. For Emergency Use		\$				
	2. Other***		\$	13,252	13,252		
	f. X-rays and Related Radiological		\$	7,378	7,378	grafit from the new to seek thinks for the form that	
	Procedures***						
	g. Dental (Not dentists who should be incl	luded under	\$				
	salaries or fees)						1.44
	h. Laboratory***		\$	13,101	13,101		
	i. Recreation		\$	22,759	22,759		
	j. Other (Specify)****		\$	233,405	233,405		
L	See Attached Schedule						
5K.	Total Resident Care Expenditures (5a - 5	j)	\$	530,952	530,952		

^{*} 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	(Specify)
	-		
PPD Medical Supplies	\$ 118,315		
I.V. Therapy/RT Exp	\$ 69,180		
Med Equip Rental - Exercise bike for PT	\$ 5,745	The second of th	
Med Equip Rental - Oxygen Rental	\$ 28,505		ja efit p
Med Equip Rental - Mattresses	\$ 4,913		
Med Equip Rental - Bariatric Equipment	\$ 4,178		
Med Equip Rental - Wound Vac	\$ 788		
Patient Expenses	\$ 433		
Patient Consolidated Billing	\$ 788		
Physical Therapy Supplies	\$ 560		
		.*	
<u>。一句:"一句,可是</u> 是我的。"			
	1 24 15 15 15 15 15 15 15 15 15 15 15 15 15		
Total Other Resident Care	\$ 233,405	\$ -	\$ -

State of Connecticut
Annual Report of Long-Term Care Facility
CSP-21 Rev. 10/2001

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

Name of Facility Paradigm Healthcare Center of Waterbury, LLC	of Waterbury, LLC			License No. 2356	Report for Year Ended 9/30/2015	-			Page of 21 37
		Related ** t	** to Owners,	A MANAGEMENT OF THE PROPERTY O					
		Operators, Officers	Officers				Fotal Cost/	Total Cost/Page Ref.***	
Name of Individual or Company	Address	Yes	No No	Explanation of Relationship	Full Explanation of Service Provided*	CCNH	RHNS	(Specify)	Pg Line
MDI Achieve	Minneapolis, MN	0	0	N/A	Computer Consulting	11,925			16 m11
Unicorn	25B Hanover Road, Florham Park, NJ 07932	0	•	N/A	Payroll Processing	24,716			16 m11
Wescom Solutions, Inc.	Mississauga, ON L5N, Canada	0	•	N/A	Point Click Care	12,421			16 m11
Yucatech	805 4th St #2, San Rafael, CA 94901	0	•	N/A	IT Support	22,220			16 m11
Caretech Supplies	1123 McDonald Ave, Brooklyn, NY 11230	0	0	N/A	Dietary Purchased Service	18,000			18 2b
Cutting Edge, LLC	2509 Central Ave, Alexandria, VA 22302	0	•	N/A	Groundskeeping	13,400			22 6f
		0	0						
		0	0					·	
		0	0						
		0	0						
		0	0						
		0	0						
		0	0			,			
		0	0						
					A TABLES A RESPONSE A SERVICE A SERV				

^{*} 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 Ye	ear Ended		Page	of
Paradigm Healthcare Center of Waterbury, LL 2356		9/30/2015			22	37
Item		Total	CCNH	RHNS	(Sp	ecify)
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$	84,318	84,318			
b. Heat	\$	51,755	51,755			
c. Light & Power	\$	199,240	199,240			
d. Water	\$	54,180	54,180			
e. Equipment Lease (Provide detail on page 6)	_\$					
f. Other (itemize)	\$	83,092	83,092		e godinejio od o Polovina	na de la composição de la
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$	472,585	472,585			
7. Depreciation (complete schedule page 23*)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$	168,000	168,000			
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$	29,442	29,442			
*7e. Total Depreciation Costs (7a + b + c + d)	\$	197,442	197,442			
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$	55,079	55,079			
d. Other (Specify)	\$			11.41		
*8e. Total Amortization Costs (8a + b + c + d)	\$	55,079	55,079			
9. Rental payments on leased real property less			·			
real estate taxes included in item 10b	\$_	283,481	283,481			
10. Property Taxes						
a. Real estate taxes paid by owner	\$	•				
b. Real estate taxes paid by lessor	\$	149,703	149,703			
c. Personal property taxes	\$	6,649	6,649			
11. Total Property Expenses (7e + 8e + 9 + 10)	\$	692,354	692,354			

^{*} 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	(Specify)
Contract Sves Maintenance	\$ 36,448		
Pest Control	\$ 851		
Groundskeeing/Snow Removal	\$ 14,821		
Trash Removal	\$ 30,972		A HALL TO THE PARTY
	1		
			-
	1		
Total Other Repairs and Maintenance	\$ 83,092	\$ -	\$ -

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Depreciation Schedule

				Deprec	Depreciation Schedule	pedule					
Name of Facility			<u> </u>	License No.			Report for Year Ended	nded		Page	of
Paradigm Healthcare Center of Waterbury, LLC	LC		-	2356	9		9/30/2015			23	37
				Historical Cost	Less		Accumulated Depreciation to	Method of			
Dronawty Item			• ••	Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation for This Veer	Totale
				Lain	v aluc	Depleciated	I car s Operations	Depleciation	2117	IOI THIS LEAD	LOCAIS
A. Land Improvements				•				•		7.50	
 Acquired prior to this report period 											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	h schedule)										
A-4. Subtotal								计数 医外部线			
B. Building and Building Improvements											
1. Acquired prior to this report period				4,200,000		4,200,000	882,345	S/L	25	168,000	
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	h schedule)										
B-4. Subtotal											168,000
C. Non-Movable Equipment											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)	h schedule)										
	Is a mileage			The control of the co		A THE STATE OF THE	THE TOTAL WAS TO A CONTRACT OF THE STATE OF	Hayangantacia un Antonia Architecta		Mary Commission (1987) 1985	
	logbook		te of	Historical			Accumulated				
	maintained?		Acquisition	Cost	Iress		Depreciation to	Method of			
				Exclusive of	Salvage	Cost to Be	Beginning of	Computing	Useful	Depreciation	
	Yes No	Month	Year	Land	Value	Depreciated	Year's Operations	Depreciation	Life	for This Year	Totals
D. Movable Equipment 1 Motor Vehicles (Specify name model											
and year of each vehicle)											
, rd	STANDERS IN SERVICES	A STANSFORM	SCHOOL STATE	THE PROPERTY OF THE PROPERTY OF THE PARTY OF		THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN THE PE					
b.											
· ' '											
d.											
2. Movable Equipment											
a. Acquired prior to this report period		Var	Var	265,847		265,847	148,900	S/L	Various	25,101	
b. Disposals (attach schedule)		a de la companya de									
c. Acquired during this report period											
(attach schedule)		Var	Var	45,095		45,095		S/L	Various	4,341	
D-3. Subtotal											29,442
E. Total Depreciation											197.442
										The result of the contract of	***************************************

Paradigm Healthcare Center of Waterbury, LLC 9/30/2015

Schedule of Land In	provements Acquired	l during this re	port period
---------------------	---------------------	------------------	-------------

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
			·	
			<u> </u>	
			100	
			1.1	
				·
Total additions for Land Improve	ements	\$ -		\$ -
Deletions:				
-				
Total deletions for Land Improve	mants	\$ -		\$ -

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Iter		Cost	Useful Life	Depreciation
Additions:					
	The state of the s			1	
	**				
Total additions for Buil	ding Improvements	The state of the s	\$	+, -	\$ -
Deletions:					
				÷	
	-				
			,		
Total deletions for Build	ding Improvements		s -		\$ -

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

				•	Useful	5
Acquisition Date	Descr	iption of Item	-	Cost	Life	Depreciation
Additions:						
-						
						=
			1 4 4			
					1,000	
Total additions for Non-Mov	able Equipment			\$ -		\$ -
Deletions:						
			1 - 1 - 1		1.5	
			14.		1 1 1	W. F.
	1, 1					
	· · · · · · · · · · · · · · · · · · ·					
Total deletions for Non-Move	11. P!			\$ -		\$ -

^{*}Ties to Page 23, Line C3

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{**}Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Sellendie of 1120 (40)	e Edulbulett Medanen naturg mis report betron		Useful	
Acquisition Date	Description of Item	Cost	Life	Depreciation
Additions:				
9/18/2014	80" Pressure Reducing Mattress Fire Rated	\$ 840	10	\$ 42
4/2/2015	Mattress, Advantage VE, 36X84X6,FB	\$ 2,531	10	\$ 127
	22 POC Kiosks	\$ 19,812	5	\$ 1,981
	30 EMAR Tablets	\$ 8,412	5	\$ 841
	WI FI APS	\$ 11,900	5	\$ 1,190
	WI FI Set Up	\$ 1,600	5	\$ 160
	Movable Equipment	\$ 45,095		\$ 4,341
Deletions:				
			· .	
			1.11	
			*.	
Total deletions for	Movable Equipment	\$ -		\$

^{*}Ties to Page 23, Line D2c

Schedule of Leasehold Improvements Acquired during this report period

	-			Useful		
Acquisition Date	Description of Item		Cost	Life	Dep	reciation
Additions:						
10/20/2014	Toilet and Door Lever Lockset	\$	1,136	- 15	\$	38
6/14/2015	Repairs to Women & Men's Bathroom in Basement	\$	3,400	15	\$	113
	Accrue for Bal due on Eagle Elevator Project	\$	10,050	15	\$	335
	Reclass Eagle Elevator Deposit from CIP to LHI	\$	10,050	15	\$	335
Total additions for	Leasehold Improvement	\$	24,636		\$	821
Deletions:						
······································		T		- "		
				ra di T		-
		-1		1.1		
Total deletions for	Leasehold Improvement	\$			\$	

^{**}Ties to Page 23, Line D2b

^{*}Ties to Page 24, Line C3

**Ties to Page 24, Line C2

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

Amortization Schedule*

tion Tc	Name of Facility		License No.		Report for Year Ended	r Ended		Page	Jo
Date of Accumulated Amortization Accumulated	Paradigm Healthcare Center of Waterbur	, LLC	23:		9/30/2015			24	37
Date of Amort. to Date of Amortization Amortization Amortization Rate Amortization Amortization Rate Amortization Amortization Rate Amortization Amortization Rate Amortization Rate Amortization Amortization Rate Rate Rate Rate Rate Rate Rate Rate					Accumulated				
Name		Date of			Amort. to				
Organization Expense Month Year Amortization Length of Amortization Cost to Be Amortization Year's Amortization Computing Rate Amortization Rate Amortization To This Year Year Year Year Year Year Year Year		Acquisition			Beginning of	Basis for			
Item Month Year Amortization Amorti			Length of	Cost to Be	Year's	Computing	Rate 4	Amortization	
Organization Expense Properties <	Item				Operations	Amortization**		for This Year	Totals
1. 2. 3. Subtotal Mortgage Expense 1. Mortgage Expense 1. 2. 2. 3. Subtotal 1. Acquired prior to this report period Var Var Var Var Var Subtotal Syl. (attach schedule) Var Subtotal Syl.									
2. 3. Subtotal Mortgage Expense 6	1.								
3. Subtotal Avariance during this report period attach schedule) Avariance during this report period attach attach schedule) Avariance during this report period attach schedule) Avariance during this report period attach	2.								
Subtotal Mortgage Expense Amortgage Expense Amo	3.								
Mortgage Expense Mortgage Expense Procession of the control of the co	A-4. Subtotal			新教育的基础的					
1. 2. 3. Subtotal Leasehold Improvements and Other Var Various 730,743 191,269 S/L Var 54,258 2. Disposals (attach schedule) S S/L Var S/L S/L S/L 3. Acquired during this report period (attach schedule) S/L S/L Var S/L Subtotal Subtotal S/L Var S/L Var S/L Subtotal Subtotal S/L Var S/L Var S/L									
2. 3. 4. <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>									
3. Subtotal Acquired prior to this report period (attach schedule) Var Var Various 730,743 191,269 S/L Var 54,258 3. Acquired during this report period (attach schedule) Image: Acquired during this report period (attach schedule)	2.								
SubtotalLeasehold Improvements and OtherVarVarious730,743191,269S/LVarS4,2581. Acquired prior to this report periodYarVarious730,743191,269S/LVar54,2582. Disposals (attach schedule)YarVarVar1524,636S/LVar821SubtotalSubtotalYar<	3.								
Leasehold Improvements and OtherVarVarVarious730,743191,269S/LVar54,2581. Acquired prior to this report periodxxxxxx2. Disposals (attach schedule)xxxxx3. Acquired during this report periodxxxxx(attach schedule)xxxxxSubtotalxxxxxxTotal Amortizationxxxxx									
1. Acquired prior to this report period 2. Disposals (attach schedule) 3. Acquired during this report period SubtotalVar	C. Leasehold Improvements and Ot	her							
2. Disposals (attach schedule)4.	1. Acquired prior to this report per	Var	Various	730,743	191,269	S/L	Var	54,258	
3. Acquired during this report period (attach schedule)	2. Disposals (attach schedule)								
(attach schedule) Var Var Var 15 24,636 S/L Var 821 % Subtotal Total Amortization	3. Acquired during this report per	po							
Subtotal Total Amortization	(attach schedule)		15	24,636		S/L	Var	821	
Total Amortigation									55,079
									55,079

* 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.

Paradigm Healthcare of Waterbury, LLC Medicaid Cost Report Depreciation Schedule September 30, 2015

Description	Cost	Acq. Date	Est. Life_	Depr. Method		FY 2014 Accum		FY 2015 Depr	,	FY 2015 Accum		Net Book Value
Building/Building Improvements Building*	\$ 4,200,000	7/1/2009	25	S/L	\$	882,345	\$	168,000	\$	1,050,345	\$	3,149,655
Total Building	\$ 4,200,000				\$	882,345	\$	168,000	\$	1,050,345	\$	3,149,655
Movable Equipment Movable Equipment* Total Movable Equipment	\$ 323,000 (323,000)	7/1/2009	5 5	S/L S/L	\$ \$	323,000 (323,000)	\$ \$	-	\$ \$	323,000 (323,000)	\$ \$	
Total	\$ 4,200,000				\$	882,345	\$	168,000	\$	1,050,345	\$	3,149,655

^{*}Values established per DSS Interim Rate Agreement of May 27, 2009.

Description	Cost	Acq. Date	Est. Life	· ·	FY 2014 Accum	FY 2015 Depr	FY 2015 Accum	Net Book Value
Remaining Assets								
Movable Equipment								
Furniture, Fixtures, and Equipment								
City Sign(Main Sign) City Sign(Main Sign) Direct Supply(digital chair scale) M.J Fahy & Sons(gas valves) B-G Mechanical(ice machine)	\$ 1,113 8,586 1,018 1,360 1,848	08/07/2009 08/31/2009 09/16/2009	5 5 3 3 3	S/L S/L S/L S/L S/L	1,113 8,586 1,015 1,360 1,849	- - - -	1,113 8,586 1,015 1,360 1,849	-
2010 Acquisitions 2010 Acquisitions	33,424 1,045		5 5	S/L S/L	30,519 609	2,905 209	33,424 818	- 226
2011 Acquisitions	127,116	Various	15	S/L	66,986	8,474	75,460	51,656
2012 Acquisitions 2012 Acquisitions		Various Various	5 10	S/L S/L	17,292 6,564	6,334 2,278	23,626 8,842	8,042 13,938
2013 Acquisition 2013 Acquisition	7,537 7,998		10 5	S/L S/L	1,319 2,176	754 1,600	2,072 3,776	5,465 4,222
2014 Acquisitions 5 TV's for Resident Rooms Dealer's Choice Refrigerator Dishwasher Motor Replaced Exhaust Fan Grainger Bit and Drill KCI KCI KCI	1,234 3,41* 1,72* 49* 91* (11* (11*	6/17/2014 2 7/31/2014 3 8/1/2014 4 8/20/2014 4) 8/31/2011 6) 8/31/2011	10 10 10 10 10 15 15	S/L S/L S/L S/L S/L S/L S/L	123 341 172 50 91 -	123 341 172 50 91 -	246 682 344 100 182 - -	988 2,729 1,378 399 729 (111) (111)
2015 Acquisitions 80" Pressure Reducing Mattress Fire Rated Mattress, Advantage VE, 36X84X6,FB Total F,F&E	844 2,53 \$ 256,304	4/2/2015	10 10	S/L S/L	- - \$ 140,164	42 127 \$ 23,500	42 127 \$ 163,664	798 2,404 \$ 92,640

Sn	ftw	a	re

Software								
Foresite(Network set-up)	\$ 644	7/15/2009	3	S/L	644	<u>-</u>	644	-
2010 Software Acq	6,275	7/2/1905	5	S/L S/L	5,703 783	571 247	6,275 1,030	207
2011 Software Acq		Various Various	5 5	S/L S/L	1,027	372	1,399	462
2012 Software Acq	1,001	Various	•	0.1				
2014 Software Acquisitions	404	4 104 1004 4		S/L	20	20	40	61
High Power Wireless N Access Point 2 Lenovo Ideatab S6000 10.1 Inch 16GB Tablet(B	101 € 435		5 5	S/L	20 87	87	174	261
1 desktop Rehab/Set Up of desktop	1,027		5	S/L	205	205	410	617
1 Lenovo Ideatab S6000 10.1 Inch-16GB Tablet(E	E 238		5	S/L	48	48 47	96 94	142 140
1 Lenovo Ideatab S6000 10.1 Inch-16GB Tablet(E	E 234 860		5 5	S/L S/L	47 172	47 172	344	516
HP PC Business desktop/Microsoft Office	800	<i>5</i> (50)2014	•	O/L		.,_		
2015 Software Acquisitions	40.040	7/04/0045	-	C#	-	1,981	1,981	17,831
22 POC Klosks	19,812 8,412		5 5	S/L S/L		841	841	7,571
30 EMAR Tablets WI FI APS	11,900		5	S/L	-	1,190	1,190	10,710
WI FI Set Up	1,600		5	S/L	-	160	160	1,440
Total Software	\$ 54,636				\$ 8,736 \$	5,942 \$	14,678 \$	39,958
Total Movable Equipment	\$ 310,940	-			\$ 148,900 \$	29,442 \$	178,342 \$	132,598
. Otta morano adolement	<u> </u>	=						
Leasehold improvement	. 517		•	C#	547		547	_
2010 Acq, 2010 Acq,	\$ 547 7,006		3 5	S/L S/L	7,006	_	7,006	-
2010 Acq, 2010 Acq,	121,405		15	S/L	40,469	8,094	48,563	72,842
2011 Acquisition See Attached	327,314	ļ	15	S/L	79,897	21,821	101,718	225,596
2012 Acquisitions	179,696		10	S/L	49,416	17,970	67,386	112,310
2012 Acquisitions	56,655		15	S/L	10,639	3,777	14,416	42,239
2013 Acquisitions	29,329	ì	15	S/L	2,646	1,955	4,601	24,728
2013 Acquisitions	417		5	S/L	90	83	174	243
ODA 6 A viciliana								
2014 Acquisitions Door Replacement in Kitchen	2,153	11/21/2013	15	S/L	144	144	288	1,865
Condenser Unit Replacement	6,221	8/1/2014	15	S/L	415	415	830	5,391
COAT A source Manage								
2015 Acquisitions Toilet and Door Lever Lockset	1,136	10/20/2014	15	S/L	-	38	38	1,098
Repairs to Women & Men's Bathroom in Baseme	•	6/14/2015	15	S/L	-	113	113	3,287
Accrue for Bal due on Eagle Elevator Project	10,050		15 15	S/L S/L	-	335 335	335 335	9,715 9,715
Reclass Eagle Elevator Deposit from CIP to LHI	10,050	7/31/2015	19	SIL	-	300	505	0,710
Total LHI	\$ 755,379				\$ 191,269 \$	55,079 \$	246,348 \$	509,030
Grand Total	\$ 5,266,320	<u>-</u>			\$ 1,222,515 \$	252,521 \$	1,475,036 \$	3,791,283
F/S vs C/R NBV Calculation						39,169	116,146	283,880
TB Assets	400,026 1,066,320				340,170	252,521	424,690	641,629
Less: CR Assets F/S vs C/R Variance	(666,294				(340,170)	(213,352)	(308,544)	(357,749)
		-				_ · •		
HC REIT Transfers	666,291							
Revised Variance	(3	7						
Depreciation F/S vs C/R	(213,352	2)			F/S vs C/R NBV		•	(357,749) (2)
Rounding F/S vs C/R Dep - Page 36, Line F2	(213,352	2)			Rounding F/S vs C/R NBV - F	age 31, Line 9	3	(357,751)
110 13 Oll Deb - 1 ago oo, Ellio I &	,,,,,	4				- ·	-	

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

Name of Facility License No.	Report for Year En	ded		Page	of
Paradigm Healthcare Center of Waterb 2356	9/30/2015			25	37
11. Property Questionnaire					
Part A	,				
Is the property either owned by the Facility	O 31	^	3.7	If "Yes," complete	e Part B.
or leased from a Related Party?*	O Yes	•	No	If "No," complete	
*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 who					
related party transaction.	····				
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed		Section 1			
If NOT Original Owner, Date of Purchase Date of Initial Licensure					
Date of Initial Elections Total Licensed Bed Capacity	120				
6. Square Footage	120				
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortga	196
1. Financing					
a. Type of Financing (e.g., fixed, variable)		ALES MEN SAN SAN SAN SAN SAN SAN SAN SAN SAN SA	THE PERSON NAMED IN COLUMN	SATURE ARROTTERS ATTEMPT SECURITY FOR ATTEMPT	mental himm & returning to the
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
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					
Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Propert	ty Improvements Only	,		<u> </u>	
	Property Leased		Term of Lease	Annual Amount	of Leans
Independence Senior Holdings LLC, 13 Freedom Building	and all assets	07/01/09		Amuai Amount	283,481
Drive, Lakewood, NJ 08707	5 4114 411 400010	07/01/09	15 Tours		205,401
				J.	

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 Yea	ar Ended		Page of
Paradigm Healthcare Center of Waterb 2356		9/30/2015			26 37
Item		Total	CCNH	RHNS	(Specify)
12. Interest A. Building, Land Improvement & Non-Movable Equipment 1. First Mortgage	\$				
Name of Lender	Rate				
Address of Lender					
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					
Original Loan Amount	\$				
Loan Origination Date					
3. Interest Rate %					
4. Term					
5. CHEFA Interest Expense					
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$	<u></u>	Subtotale f	. <u></u>	

(Carry Subtotals forward to next page)

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

Name of Facility License ?	No.	·	Report for Y	ear Ended		Page	of
i '	56		9/30/2015			27	37
Item			Total	CCNH	RHNS	(Specif	y)
	totals Bro	ught Forward:					
12. C. Movable Equipment							
Automotive Equipment		\$					* 2. * * *
A. Item	Rate	Amount					
Lender							
Address of Lender							
2. Other (Specify)		\$	*				
A. Item	Rate	Amount					i da e
Lender							(= 15 m) (= 15 m)
Address of Lender							
B. Item	Rate	Amount					
Y 1							
Lender							
Address of Lender							
Address of Lendon							
12. C. 3. Total Movable Equipment Interes	st			September 1995 - Septem		September of the septem	Separation (Separation)
Expense (C1 + 2)		\$					
12. D. Other Interest Expense (Specify)		\$	264,242	264,242			
Working Capital = \$191,267 / Othe	r = \$72,9	75					
13. Total All Interest Expense (12B7 + 120	C3 + 12D	\$	264,242	264,242			
14. Insurance	1. \	Φ.	10.000	10.000			
a. Insurance on Property (buildings on	ıy)	<u>\$</u>		10,302			
b. Insurance on Automobilesc. Insurance other than Property (as sp	enified ch			·			
c. Insurance other than Property (as sp 1. Umbrella (<i>Blanket Coverage</i>)	ocinica au	\$					
Fire and Extended Coverage		<u> </u>					
3. Other (Specify)		\$		72,555			
Liability Insurance		•					
·							
14d. Total Insurance Expenditures (14a + l		\$		82,857			
15. Total All Expenditures (A-13 thru C-1-	4)	\$	12,098,306	12,098,306			

D. Adjustments to Statement of Expenditures

	e of Fa			Li	cense No.	Report for Ye	ar Ended	Page	of
Parac	ligm H	lealth	care Center of Waterbury, LLC	<u>L</u>	2356	9/30/2015	T	28	37
					Total				
	Page	ı			Amount of				
	No.	<u> </u>	Item Description		Decrease	CCNH	RHNS	(Spe	ecify)
Page	10 - S	Salari	es and Wages						
1.			Outpatient Service Costs	\$					
2.			Salaries not related to Resident Care	\$					
3.	10	A12g	Occupational Therapy	\$	239,226	239,226			
4.			Other - See attached Schedule	\$					
Page	13 - I	Profes	sional Fees		er e				dia a
5.			Resident Care Physicians **	\$					
6.	13		Occupational Therapy	\$	9,421	9,421			
7.			Other - See attached Schedule	\$					
	s 15 &	16 -	Administrative and General		10.00			有数据数	n Singardan
8.			Discriminatory Benefits	\$			2	(*************************************	
9.	15	1c	Bad Debts	\$	115,559	115,559			
10.		1e	Accounting & Legal	\$	17,142	17,142			
11.	12	10	Telephone	\$	17,172	17,142			
			· · · · · · · · · · · · · · · · · · ·	\$					
12.			Cellular Telephone	Φ					
13.			Life insurance premiums on the life	Φ					
			of Owners, Partners, Operators	\$					
14.	16	L3	Gifts, flowers and coffee shops	\$	575	575			
15.			Education expenditures to colleges or						
			universities for tuition and related costs						
			for owners and employees	\$					
16.			Travel for purposes of attending						
			conferences or seminars outside the						
			continental U.S. Other out-of-state						
			travel in excess of one representative	\$					
17.			Automobile Expense (e.g. personal use)	\$					
18.	16	m3	Unallowable Advertising *	\$	2,782	2,782			
19.			Income Tax / Corporate Business Tax	\$,				
20.			Fund Raising / Contributions	\$					
21.	16	m12	Unallowable Management Fees	\$	127,425	127,425			
22.	10		Barber and Beauty	\$,,				
23.			Other - See attached Schedule	\$	32,239	32,239			
	10 Y)iota a	v Expenditures	Ψ	32,237	52,237			
	10 - L		Meals to employees, guests and others						
24.				ď					
	لِـــا		who are not residents	\$					es de la company
	19 - L		ry Expenditures						
25.			Laundry services to employees, guests	_					
			and others who are not residents	\$		840y		Acceptance of the second	510 50 A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	20 - E		keeping Expenditures					1.2000	
26.			Housekeeping services to employees, guests						
			and others who are not residents	\$					
			Subtotal (Items 1 - 26)	\$	544,369	544,369		<u></u>	

^{*} 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	(Specify)
			100		
otal Othe	r Salaries	Adjustment	\$ -	\$ -	\$ -

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
	.1 -				
·					
					3.2
Total Othe	r Fees Adj	ystments	\$ -	\$ -	\$ -

$Schedule\ of\ Other\ A\&G\ Adjustments$

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 2,201		
16	m13	Non-Allowable Bank Charges	\$ 8,992		
22	Var	Management Company Overhead Disallowance (See Attached)	\$ 21,046		
-					
	_				
Total Othe	r A&G Ad	justments	\$ 32,239	\$ -	\$ -

Paradigm Healthcare Management Fee Disallowance Calculation GL 500800 September 30, 2015

	Pg 16 m12 MGT Fee Exp		nal Days from Pg 8 of Cost Report	Cos	ax Allowable st - per DSS @ 7.59/** Fees	Pg 4 Actual	 allowed Excess
South Windsor	423,628	•	39,000	\$	296,203	423,628	\$ (127,425)
Interim rate letter max fee	÷	\$	6.50		9/30/2009		
CPI Inflation	1.6%		6.60		9/30/2010		,
CPI Inflation	3.5%	•	6.84		9/30/2011		
CPI Inflation	3.5%		7.07		9/30/2012		
CPI Inflation	2.4%	•	7.24		9/30/2013		
CPI Inflation	1.7%		7.37		9/30/2014		
CPI Inflation	3.09%	\$	7.59		9/30/2015		
No Page	4.400						
Medicare	4,499						
Medicaid (Conn.)	33,508						
Medicaid (Other)	633						
Private Pay State SSI for RCH	033						
Other (Insurance)	360						
Total Care Days	39,000						
Medicaid Res. Beds	_						
Other Beds Res. Days	-	_					
Total Resident Days	39,000	Per	page 8 of the	cosi	t report		

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

Reserved	Item Description Subtotals Brought Forward Care Supplies *** scription Drugs bulance/Limousine ays, etc poratory dical Supplies ygen (non emergency) cupational Therapy er - See Attached Schedule		2356 Total Amount of Decrease 544,369 202,475 120 7,378 13,101	CCNH 544,369 202,475 120 7,378	RHNS	Page 29 (Sp	of 37
Reserved	Item Description Subtotals Brought Forward Care Supplies *** scription Drugs bulance/Limousine ays, etc coratory dical Supplies //gen (non emergency) cupational Therapy er - See Attached Schedule //gee and Property	\$ \$ \$ \$ \$	Total Amount of Decrease 544,369 202,475 120 7,378	CCNH 544,369 202,475 120	RHNS		
No. No. No.	Subtotals Brought Forward Care Supplies *** scription Drugs bulance/Limousine ays, etc coratory dical Supplies ygen (non emergency) bupational Therapy er - See Attached Schedule ace and Property	\$ \$ \$ \$ \$	Amount of Decrease 544,369 202,475 120 7,378	544,369 202,475 120	RHNS	(Sp	ecify)
No. No. No.	Subtotals Brought Forward Care Supplies *** scription Drugs bulance/Limousine ays, etc coratory dical Supplies ygen (non emergency) bupational Therapy er - See Attached Schedule ace and Property	\$ \$ \$ \$ \$	Decrease 544,369 202,475 120 7,378	544,369 202,475 120	RHNS	(Sp	ecify)
Page 20 - Resident Ca 27. 20 5a2 Press 28. 20 5d Amb 29. 20 5f X-ra 30. 20 5h Labo 31. Med 32. 20 5e2 Oxyg 33. Occur 34. Othe Page 22 - Maintenance See A 36. Depr Moto 37. Unal Estat 38. Rent 39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purc	Subtotals Brought Forward Care Supplies *** scription Drugs bulance/Limousine ays, etc coratory dical Supplies ygen (non emergency) bupational Therapy er - See Attached Schedule ace and Property	\$ \$ \$ \$ \$	544,369 202,475 120 7,378	544,369 202,475 120	RHNS	(Sp	ecify)
27. 20 5a2 Press 28. 20 5d Amb 29. 20 5f X-ra 30. 20 5h Labo 31. Med 32. 20 5e2 Oxyg 33. Occu 34. Othe Page 22 - Maintenance See A 36. Depr Moto Moto 37. Unal Estat 39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purcl	Care Supplies *** scription Drugs bulance/Limousine ays, etc coratory dical Supplies ygen (non emergency) cupational Therapy er - See Attached Schedule ace and Property	\$ \$ \$ \$ \$	202,475 120 7,378	202,475 120			779754
27. 20 5a2 Press 28. 20 5d Amb 29. 20 5f X-ra 30. 20 5h Labo 31. Med 32. 20 5e2 Oxyg 33. Occu 34. Othe Page 22 - Maintenance See A 36. Depr Moto Moto 37. Unal Estat 39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purcl	bulance/Limousine ays, etc oratory dical Supplies ygen (non emergency) cupational Therapy er - See Attached Schedule ace and Property	\$ \$ \$	120 7,378	120			
28. 20 5d Amb 29. 20 5f X-ra 30. 20 5h Labo 31. Med 32. 20 5e2 Oxyg 33. Occu 34. Othe Page 22 - Maintenance See A 36. Depr Moto 37. Unal Estat 38. Rent 39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purcl	bulance/Limousine ays, etc oratory dical Supplies ygen (non emergency) cupational Therapy er - See Attached Schedule ace and Property	\$ \$ \$	120 7,378	120			
29. 20 5f X-ra 30. 20 5h Labo 31. Med 32. 20 5e2 Oxyg 33. Occu 34. Othe Page 22 - Maintenanc 35. Exce See A	ays, etc poratory dical Supplies ygen (non emergency) cupational Therapy er - See Attached Schedule ace and Property	\$ \$ \$	7,378				
30. 20 5h Labo 31. Med 32. 20 5e2 Oxyg 33. Occu 34. Othe Page 22 - Maintenanc 35. Exce See A 36. Depr Mote 37. Unal Estat 38. Rent 39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purc	oratory dical Supplies ygen (non emergency) supational Therapy er - See Attached Schedule ace and Property	\$ \$ \$		7,378			
31. Med 32. 20 5e2 Oxyg 33. Occu 34. Othe Page 22 - Maintenance 35. Exce 36. Depr Moto 37. Unal Estat 38. Rent 39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Venc 45. Purc 100 Other 45. Purc 100 Other Purc 100 Other 45. Purc 100 Other 1	dical Supplies ygen (non emergency) cupational Therapy er - See Attached Schedule ace and Property	\$ \$	13,101	· · · · · · · · · · · · · · · · · · ·			
32. 20 5e2 Oxyg 33. Occu 34. Othe Page 22 - Maintenance See A 35. Exce 36. Depr Moto Moto 37. Unal Estat 38. 39. Othe Page 27 - Insurance Mort 41. Prop Other - Miscellaneous 42. 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purcl	ygen (non emergency) cupational Therapy er - See Attached Schedule ace and Property	\$		13,101			
33. Occu 34. Othe Page 22 - Maintenance 35. Exce See A 36. Depr Mote 37. Unal Estat 38. Rent 39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purc	cupational Therapy er - See Attached Schedule ace and Property	_					
34. Othe Page 22 - Maintenance 35. Exce See A See A 36. Depr Moto Moto 37. Unal Estat Seet 39. Othe Page 27 - Insurance 40. 40. Mort 41. Prop Other - Miscellaneous 42. 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purc	er - See Attached Schedule nce and Property	s	13,252	13,252			
Page 22 - Maintenance 35. Exce 36. Depr Moto 37. Unal Estat 38. Rent 39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purcl Purcl	nce and Property						
35. Exce See A 36. Depriment Motor 37. Unal Estat 38. Rent 39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purc		\$	105,067	105,067			
See A Depr Moto	ess Movable Equipment Depreciation						
36. Deprimote Mote 37. Unal Estat 38. Rent 39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Venc 45. Purc							
Moto Moto State State	Attached Schedule	\$					
Moto Moto State State	oreciation on Unallowable						uevi je
Estat	tor Vehicles	\$	and the second s				2.2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1
Estat	allowable Property and Real						
39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purc	ate Taxes	\$					
39. Othe Page 27 - Insurance 40. Mort 41. Prop Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purc	ital of Building Space or Rooms	\$					
40. Mort 41. Prop Other - Miscellaneous 42. 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purcl	er - See Attached Schedule	\$	19,751	19,751			
40. Mort 41. Prop Other - Miscellaneous 42. 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purcl							
41. Prop Other - Miscellaneous Rese 42. Rese 43. Radion 44. 30 IV 8 Vend 45. Purc	rtgage Insurance	\$					
Other - Miscellaneous 42. Rese 43. Radi 44. 30 IV 8 Vend 45. Purc	perty Insurance	\$				•	
43. Radi 44. 30 IV 8 Vend 45. Purel		_					
43. Radi 44. 30 IV 8 Vend 45. Purel	earch or Experimental Activities	\$					
45. Pure	lio and Television Revenue	\$					
45. Purel	nding Machine Revenue	\$	1,188	1,188			
46. Dupl	chase Discounts and Allowances	\$,				
	olications of functions or services	\$					
47. Expe	enditures made for the protection,						
enha	ancement or promotion of the						
provi	viders interest	\$					
	rest Income on Accounts Rec	\$					
	er (include personnel and other						
	ts unrelated to resident care) - See	\$	75,551	75,551			
Not For Profit Provid		\neg					
	ts unrelated to resident care) - See ached Schedule						
	ts unrelated to resident care) - See ached Schedule ders Only	- 1					
1 1 1 1	ts unrelated to resident care) - See ached Schedule ders Only Iding/Non Movable Eq. Depreciation	- 1	A STATE OF THE PARTY OF THE PAR	AND THE PROPERTY OF THE PARTY O	***************************************	The state of the s	
51. Total Amount of	ts unrelated to resident care) - See ached Schedule ders Only	\$		ı I			-

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

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance (See Attached)	\$ 5,373		
20	5j	I.V. Therapy/RT Exp	\$ 69,180		
20	5j	Med Equip Rental - Oxygen Rental	\$ 28,505		
20	5j	Med Equip Rental - Wound Vac	\$ 788		
- 20	5j	Patient Expenses	\$ 433		
20		Patient Consolidated Billing	\$ 788		
			. 17		
Total Othe	r Ancillary	Costs	\$ 105,067	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref Lie	ine Ref Description	CCNH	RHNS	(Specify)
		f 4 .		
-		4 4 11	1 - 1 3 Mag	A LESS TO THE STATE OF
			112.5 s 3 s 7 d 3 d	
		1978 5 50		
			ta stude	
.			*. * *	
		-		1 1
Total Excess N	Movable Equipment Depreciation	\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	(CONH	RHNS	(Specify)
27	14a	Building Insurance: Management Company Disallowance (See Attached)	\$	459		
22	10b	Real Estate Taxes: Management Company Disallowance (See Attached)	\$	6,667		
22	9	Rental Payments: Management Company Disallowance (See Attached)	.\$	12,625		
					1.	
otal Othe	r Property	y Adjustments	\$::	19,751	\$ -	\$ -

Page Ref	Line Ref	Description		CCNH	RHNS	(Specify)
	12D	Interest - Other	\$	72,975		
30	IV 8	AMN Healthcare, Inc Credit from Settlement	\$	64		
30	IV 8	Accelerated Care Plus Corp - Account Closing	\$	2,421		
	IV 8	Medical Records Income	\$	91		
					. "	
				-	, teach	<u> </u>
		And the second of the second o				
					as the Section	
			47.5			
		And Additional Control of the Contro		:		
Total Othe	r Adjustm	nents	\$	75,551	\$ -	\$

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description							CC	NH	R	HNS	(Spec	cify)
								ŀ						
]			
			-											
				•										
							-							
										•				
Total Unal	lowable B	uilding Interest			:	14.1	-		\$		\$	_	\$	-

Paradigm Healthcare of Waterbury, LLC Cable TV Benefit Disallowance September 30, 2015		Pg. 29b
Cable TV amount	\$ 8,973	
Monthly Cable TV Allowance Months in Cost Report Year	\$ 300 12	
Total Allowable amount	\$ 3,600	•
Amount Disallowed on Page 29a	\$ 5,373	

Paradigm Healthcare of Waterbury, LLC Management Company Disallowance September 30, 2015

Management Company Sqare Feet	1,992
Total Building Square Feet	44,730
Percentage of Mgmt Company	4.45%

			Amount to
A&G: Overhead Disallowance	Amount Per TB	Out Patient %	be Disallowed
Repairs and Maintenance	84,318	4.45%	3,755
Heat	51,755	4.45%	2,305
Light and Power	199,240	4.45%	8,873
Water	54,180	4.45%	2,413
Contracted Maintenance	83,092	4.45%	3,700
Total	472,585		21,046 See page 28a
Capital: Building Insurance & Real Esta	te Taxes Disallowa	nce	
Property Insurance	10,302	4.45%	459
Real Estate Taxes	149,703	4,45%	6,667
Total	160,005		7,126 See page 29a
Rental Payments			
Rent	283,481	4.45%	12,625
Total	283,481		12,625 See page 29a

F. Statement of Revenue

Name of Facility License No.	V CAL	Report for Y	ear Ended		Page of
Paradigm Healthcare Center of Waterbur 2356		9/30/2015			30 37
	**				
Ĭtem		Total	CCNH	RHNS	(Specify)
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$	11,536,573	11,536,573		
b. Medicaid Room and Board Contractual Allowance **	\$	(3,036,456)	(3,036,456)		
2. a. Medicaid (All other states)	\$			•	
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$	1,516,739	1,516,739		
b. Medicare Room and Board Contractual Allowance **	\$	953,212	953,212		
4. a. Private-Pay Residents and Other	\$	362,808	362,808		
b. Private-Pay Room and Board Contractual Allowance **	\$	32,658	32,658		
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$	185,629	185,629		
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$	34,733	34,733	•	
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	\$	507,888	507,888		
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$	108,882	108,882		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$	91,462	91,462		
b. Speech Therapy - Medicare Contractual Allowance **	\$	-			
c. Speech Therapy - Non-Medicare	\$	23,453	23,453		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$	459,343	459,343		
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$	81,857	81,857		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$	(1,038,671)	(1,038,671)		
b. Other (Specify) - Non-Medicare	\$	(266,723)	(266,723)		
III. Total Resident Revenue (Section I. thru Section II.)	\$	11,553,387	11,553,387		
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$	33	33		
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$	39,632	39,632		
V. Total Other Revenue (1 thru 8)	\$	39,665	39,665		
VI. Total All Revenue (III+V)	\$	11,593,052	11,593,052		
		1,,000,002	11,070,004		

^{*} 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	(Specify)
		-		
30 II 6a	Lab - MA	\$ 12,240		
30 II 6a	IV Therapy - MA	\$ 1,364		
30 II 6a	Oxygen - MA	\$ 4,456	·	
30 II 6a	X-Ray - MA	\$ 6,817		
30 II 6a	Contractual Allowance (Ancillaries) - MA	\$ (1,009,418)		
30 II 6a	IV Therapy - M MA	\$ 33,434		
30 II 6a	Contractual Allowance (Ancillaries) - M MA	\$ (33,434)		
30 II 6a	Contractual Allowance (Ancillaries) - Medicare B	\$ (51,183)		
30 II 6a	Sequester Med B	\$ (2,947)		
Total Oth	er Resident Revenue - Medicare	\$ (1,038,671)	\$	s <u>-</u>

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description		CCNH	RHNS	(Specify)
30 II 6b	Ancillaries - PVT		\$ 650		
30 II 6b	Contractual Allowance (Ancillaries) - PVT		\$ (829)		
30 II 6b	Lab - MD		\$ 28		
30 II 6b	IV Therapy - MD		\$ 1,881		
30 II 6b	Oxygen - MD	1.1	\$ 6,464		
30 II 6b	X-Ray - MD	1 1	\$ 140	100	-
30 II 6b	Contractual Allowance (Ancillaries) - MD	4.7	\$ (179,457)		
30 II 6b	Contractual Allowance (BC/BS Disc) - MA		\$ (18,026)		
30 II 6b	Lab - Managed Care		\$ 793		
30 II 6b	IV Therapy - Managed Care		\$ 4,597		
30 II 6b	Oxygen - Managed Care		\$ 64		
30 П бъ	X-Ray - Managed Care	1.77	\$ 351		
30 II 6b	Contractual Allowance (Anc.) - Managed Care		\$ (83,379)		
Total Other	er Resident Revenue		\$ (266,723)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	cc	ENH	RHNS	(Spe	cify)
			L	-			
30 IV 5	Interest Income	N/A	\$	33			
						<u> </u>	
Total Inte	Total Interest Income		\$	33	\$ -	\$	-

Schedule of Other Revenue

Page Ref	Description	 CCNH	RHNS	(Specify)
		-		<u> </u>
30 IV 8	Vending Income	\$ 1,188	-	
30 IV 8	Accelerated Care Plus Corp - Account Closing	\$ 2,421		<u> </u>
30 IV 8	AMN Healthcare, Inc Credit from Settlement	\$ 64		
30 IV 8	Medical Records Income	\$ 91		
30 IV 8	Prior Period Adjustment to Reserve (No Expense Reported)	\$ 35,868		
			-	
Total Othe	er Revenue	\$ 39,632	\$ -	\$ -

G. Balance Sheet

	of Facility	License No.	Report for Year Ended	Page	of
Paradig	gm Healthcare Center of Waterb	վ 2356	9/30/2015	31	37
Account					mount
Assets					
A. (Current Assets				
1	. Cash (on hand and in banks))		\$	24,101
	. Resident Accounts Receivable			\$	1,556,885
3	. Other Accounts Receivable (Excluding Owners of	or Related Parties)	\$	
4				\$	26,996
5	. Prepaid Expenses			\$	80,574
	a. Prepaid Expenses		80,574		
	b				
	c				
	d		· · · · · · · · · · · · · · · · · · ·		
6	· · · · · · · · · · · · · · · · · · ·			\$	
	. Medicare Final Settlement Re			\$	1,459
8	. Other Current Assets (itemize		(700.045)	\$	(790,741
	Due To/From Paradigm HC Dev Due To/From NH, Pros, SW, To		(782,047) (8,694)	_	
	240 10/110/1144, 1103, 5 11, 11	11, 1111	(0,074)		
		,			
	Total Current Assets (Lines A1	thru 8)		\$	899,274
	ixed Assets				
	. Land			\$	
2.	. Land Improvements	*Historical Cost		\$	
	· · · · · · · · · · · · · · · · · · ·	Accum. Depreciat	ion Net		
3.	. Buildings	*Historical Cost		\$	
		Accum. Depreciat			
4.	. Leasehold Improvements	*Historical Cost	755,379	\$	509,031
		Accum. Depreciat	ion 246,348 Net		
5.	. Non-Movable Equipment	*Historical Cost		\$	
		Accum. Depreciat			
6.	. Movable Equipment	*Historical Cost	310,942	\$	132,600
		Accum. Depreciat	ion 178,342 Net		
7.	. Motor Vehicles	*Historical Cost		\$	
		Accum. Depreciat	ion Net		
8.	. Minor Equipment-Not Depre	ciable		\$	
9	Other Fixed Assets (itemize)			\$	(355,811)
,	Construction in Progress		1,940	*	(555,011)
	F/S vs C/R NBV		(357,751)		
3-10.	Total Fixed Assets (Lines B1	thru 9)	(557,751)	\$	285,820

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

G. Balance Sheet (cont'd)

Nam	ie of Fa	eility	License No.	Report for Year	Ended	Page	
Para	digm I	Iealthcare Center of Waterb	u 2356	9/30/2015		32	37
			Account				Amount
				Total Brough	t Forward:	\$	1,185,09
C.	Lease	chold or like property record	led for Equity Purposes.				
	1. L	and				<u>\$</u>	
	2. L	and Improvements	*Historical Cost				
			Accum. Depreciation		Net :	\$	
	3. B	uildings	*Historical Cost	4,200,000			
			Accum. Depreciation	1,050,345	Net :	\$	3,149,65
	4. N	on-Movable Equipment	*Historical Cost				
			Accum. Depreciation		Net :	\$	
	5. M	lovable Equipment	*Historical Cost				
			Accum. Depreciation		Net :	\$	
	6. M	lotor Vehicles	*Historical Cost				
			Accum. Depreciation		Net !	\$	
	7. M	linor Equipment-Not Depre	ciable		!	\$	
C-8	Total	Leasehold or Like Proper	ties (C1 thru 7)			\$	3,149,65
D.	Invest	tment and Other Assets					
	1. D	eferred Deposits				\$	
	2. E	scrow Deposits			!	\$	
	3, O	rganization Expense	*Historical Cost				
		-	Accum. Depreciation		Net S	\$	
	4. G	oodwill (Purchased Only)			6	\$	
		vestments Related to Resid	ent Care (itemize)		(\$	
					E 200		
	6. L	oans to Owners or Related	Parties (itemize)			\$	
		Name and Address	Amount	Loan Da	te		
							
	7. 0	ther Assets (itemize)			9	\$	
					100 min		
					3) (S. C.		
D-8.	Total	Investments and Other As	sets (Lines D1 thru 7)		S	\$	
		All Assets (Lines A9 + B1			19	\$	4,334,74

^{*} 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 Facil	······		Report for Year	Ended	Page	of	
Paradigm Hea	lthca	are Center of Waterbury, LLC	2356	9/30/2015		33	37
			Account			A	mount
Liabilities		•					
A.	Cu	rrent Liabilities					
	1.	Trade Accounts Payable				\$	1,361,763
	2.	Notes Payable (itemize)			l l	\$	371,629
		Note Payable Power Point E	Inergy	8,53			
		Note Payable HCSG		124,15			
		Note Pay - Medline		1,07			
		Note Pay - 1199 Pension/Tr		237,86			erane de la com
	3.	Loans Payable for Equipme				\$	
		Name of Lender	Purpose	Amount	Date Due	e estados de la composição	
		•					
	4.	Accrued Payroll (Exclusive				\$	128,279
	5.	Accrued Payroll (Owners an		only)		\$	
	6.	Accrued Payroll Taxes Paya				\$	10,450
	7.	Medicare Final Settlement F	Payable Payable			\$	
	8.	Medicare Current Financing	Rayable Payable			\$	
	9.	Mortgage Payable (Current				\$	
	10.	Interest Payable (Exclusive	of Owner and/or Re	elated Parties)		\$	
	11.	Accrued Income Taxes*			j	\$	
	12.	Other Current Liabilities (it	emize)			\$	308,127
		Accrued Provider Tax Payable		916 Patient Funds Liability	20,600		
		Union Dues Withholding	(3,	548) Medicaid Medicare R	ese: 59,132		
		Rent Accrual	30,	968 Amts Due To Indep S	гН 70,678		
		Patient Refund	(45,	619)	D STATE OF THE STA		
A-13.	To	tal Current Liabilities (Line	s A1 thru 12)			\$	2,180,248

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility			Ended	Page	of
Paradigm Healthcare Center of Waterbury,				34	37
	Account			An	nount
		Total Broug	ht Forward:		2,180,248
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment	(itemize)		\$		
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable	<u> </u>		\$		
3. Loans from Owners or Rela	ated Parties (itemize	.)	\$		
Name and Address of Lender	Amount	Loan D	- Tables		
Name and Address of Bender	7 Milount	Doun's			
			LOW DEPT		
· Company of the comp					
				13.7	
4. Other Long-Term Liabilitie	(itamiza)	I	\$		835,790
4. Other Long-Term Liabilitie Line of Credit	is (tiemize)	835,790	4		055,770
Line of Credit	<u> </u>	633,190			
	<u></u>				
B-5. Total Long-Term Liabilities (Lines B1 thru 4)		\$		835,790
C. Total All Liabilities (Lines A-	13 + B-5)		\$		3,016,038

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

	ne of Facility License No. Report for Year Ended 9/30/2015		Page 35	of 37
Para	adigm Healthcare Center of Waterb 2356 9/30/2015 Account			mount
A.	Reserves			, <u>.</u>
	1. Reserve for value of leased land	\$		
	Reserve for depreciation value of leased buildings and appurtenances to be amortized	\$		
	3. Reserve for depreciation value of leased personal property (Equity)	\$		
	4. Reserve for leasehold real properties on which fair rental value is based	\$		3,149,655
	5. Reserve for funds set aside as donor restricted	\$		
	6. Total Reserves	\$		3,149,655
В.	Net Worth	_		
	1. Owner's Capital	\$		
	2. Capital Stock	\$		
	3. Paid-in Surplus	\$		
	4. Treasury Stock	\$		
	5. Cumulated Earnings	\$		(1,539,042)
	6. Gain or Loss for Period 10/1/2014 thru 9/30/201	.5 \$		(291,902)
	7. Total Net Worth	\$		(1,830,944)
C.	Total Reserves and Net Worth	\$		1,318,711
D.	Total Liabilities, Reserves, and Net Worth	\$		4,334,749

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year	Ended	Page	of
Paradigm Healthcare Center of Water	bury 2356	9/30/2015		36	37
	Account			Aı	nount
A. Balance at End of Prior Period a	as shown on Report of	09/30/2014		\$	(1,525,469)
B. Total Revenue (From Statement	t of Revenue Page 30)		\$	11,593,052
C. Total Expenditures (From State	ment of Expenditures	Page 27)		\$	11,884,954
D. Net Income or Deficit				\$	(291,902)
E. Balance				\$	(1,817,371)
F. Additions					2.10的工具。
Additional Capital Contribu	ted (itemize)				
Total Expenses Per Pg.	27 \$12,098,306		i varianti di salamana di sala		
F/S vs C/R Depreciation	n (213,352)				
Total F/S Expenses	\$11,884,954				
			A THE		
2. Other (itemize)					
Prior Period Adjustment	t	(13,573)			
			sour ve man		
			DispO WAAA		
			A Market C L C L C C C C C C C C C C C C C C C		
			L. North		
F-3. Total Additions				\$	(13,573)
G. Deductions					
Drawings of Owners/Operat			· ·	\$	Annual de Santani (Novi de Santani de Santani
Name and Address (No., C	'ity, State, Zip)	Title	Amount		
			and the state of t		
			C. C		
			557000		
2. Other Withdrawings (Specif	jy)		:	\$	
Purpose		Amor	unt		
			nowa was		
			NG SEE HA		
			T.C. LEADING		
			S. Personal		
3. Total Deductions			,	\$	
H. Balance at End of Period	09/30	0/15		\$	(1,830,944)

I. Preparer's/Reviewer's Certification

Name of Facility	License No.	Report for Year Ended	Page	of			
Paradigm Healthcare Center of Waterbury,	2356	9/30/2015	37	37			
	Check appropriate category						
Chronic and Convalescent Nursing Home only (CCNH)							
Pre	parer/Reviewer Certifica	tion					
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.							
Signature of Preparer Title PRINCIPAL Date Signed 2/2/16							
Printed Name of Preparer							
Matthew S. Bavolack							
Addres Address		Phone Number					
555 Long Wharf Drive, New Haven, CT 06511 203-781-9600							

Annual Report of Long-Term Care Facility Cost Year 2015 Checklist

Facility Na	me
	following check list. Provide an explanation for any "No" answers. Attach ets to explain further, if necessary.
Yes No ✓ Explanation:	1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?
Yes No ✓ □ Explanation:	Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.
Yes No V Explanation:	3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.
Yes No / Explanation:	 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.

Yes No Explanation:	5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?
Yes No	6. During cost year 2015, 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?
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?
Yes No Explanation:	Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.
Yes No	9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?
Yes No	10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Yes No	11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?
Yes No	12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?
Yes No Explanation:	13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?
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?
Yes No Substitution:	15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?
Yes No	16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Yes No Explanation:	17. Have all contractual allowances been properly reported on Page 30?
•	
Yes No	18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.
Yes No	19. Have Pages 1 and 37 been signed? Cost reports without a signed Page 1 and 37 will not be accepted.
Yes No Explanation:	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.
Yes No ✓ Explanation:	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?
Yes No Explanation:	22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Client: Paradigm Cost Reports
Engagement: Medicald - Paradigm of Waterbury 2015 Cost Report
Period Ending: 9/30/2015
Trial Balance: A.01 - TB-CCNH

Account Description Sharotte Sharott	Trial Balance:	A.U1 - IB-CCNT	ADJ	JE Ref#RJE	FINAL
100010	Account	Description			
1000000 Pellent Funds Account 20,000.00 20,000.00 20,000.00 1000775 Accounts Receivable Medicinar A 38,200.00 38,200.00 30,200.00 100086 Accounts Receivable Managed Care 40,215.00 159,224.00 159,2	400040	Patty Cash			
1000770 Accounts Receivable Medicard 1.120,933.00 338,008.00 338,008.00 308,008.00 100080 Accounts Receivable Medicare A 338,709.00 40,215.00 40,215.00 40,215.00 100080 Accounts Receivable Medicare B 77,727.00 72,727.00 72,7					
1000757					
100088					, ,
1000985 Accounts Receivable Private 159,224.00 77,727.00 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,00000 70,000000 70,000000 70,000000 70,0000000000					40,215.00
100090		-			
1000565					77,727.00
1001056 Allowance - Doubful Accounts (186,772.00) (28,986.00 28,986.00 28,986.00 28,986.00 28,986.00 28,986.00 100327 Due To/from Paradigm Healthcare Develop. (86,102.00) (6,350.00		6,350.00
1002070 Inventory 26,998.00 26,998.00 100327 Due Toffrom Medicare 1,459.00 1,459.00 1,459.00 1,0330 Due Toffrom Paradigm Management, LLC (896,945.00) (896,945.0		Allowance - Doubtful Accounts	(185,772.00)		(185,772.00)
100330		Inventory	26,996.00		
Due To/From Paradigm Management, LLC	100327	Due To/from Medicare	1,459.00		
100340 Due To/From PHC Now Haven	100330	Due To/From Paradigm Healthcare Develop.			·
100350 Due To/From HC Prospect (20,591.00) (20,991.00) (100.00) (100335	Due To/From Paradigm Management, LLC	· · · · · · · · · · · · · · · · · · ·		·
100333	100340	Due To/From PHC New Haven			
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100400 Prepaid Expenses 80,574,00 80,574,00 222,596,00 228,296,00 228,296,00 228,296,00 228,296,00 228,296,00 228,296,00 228,296,00 238					
100501 Leasehold Improvements (Paradigm) 282,596.00 282,596.00 100511 Furtiure Fixtures & Equip (Paradigm) 71,242.00 71,24					
100511 Furniture Fixtures & Equip (Paradigm)		•			
100531 Computer Equipment & Software (Paradigm) 46,188.00 45,188.00 1,940.00 1,940.00 1,940.00 1,940.00 1,940.00 1,940.00 1,940.00 1,940.00 1,940.00 1,940.00 1,0961.00			•		·
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Accum Amort - Software		· · · · · · · · · · · · · · · · · · ·			
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400055 Contractual Allowance (R&B) - PVT 5,546.00 5,546.00 400060 Contractual Allowance (Ancillaries) - PVT 829.00 829.00 400100 Room & Board - MD (11,536,573.00) (11,536,573.00) 400115 Lab - MD (28.00) (28.00) 400120 Pharmacy - MD (15,318.00) (15,318.00) 400125 IV Therapy - MD (1,881.00) (1,881.00) 400127 Oxygen - MD (6,464.00) (6,464.00) 400130 X-Ray - MD (140.00) (140.00)			• •		
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400100 Room & Board - MD (11,536,573.00) (11,536,573.00) 400115 Lab - MD (28.00) (28.00) 400120 Pharmacy - MD (15,318.00) (15,318.00) 400125 IV Therapy - MD (1,881.00) (1,881.00) 400127 Oxygen - MD (6,464.00) (6,464.00) 400130 X-Ray - MD (140.00) (140.00)					
400115 Lab - MD (28.00) (28.00) 400120 Pharmacy - MD (15,318.00) (15,318.00) 400125 IV Therapy - MD (1,881.00) (1,881.00) 400127 Oxygen - MD (6,464.00) (6,464.00) 400130 X-Ray - MD (140.00) (140.00)					
400125 IV Therapy - MD (1,881.00) (1,881.00) 400127 Oxygen - MD (6,464.00) (6,464.00) 400130 X-Ray - MD (140.00) (140.00)		Lab - MD	•		•
400127 Oxygen - MD (6,464.00) (6,464.00) 400130 X-Ray - MD (140.00) (140.00)	400120	Pharmacy - MD	• • •		
400130 X-Ray - MD (140.00) (140.00)			• •		•
400100 A-100 MD			• • •		
400135 Physical Therapy - MD (60,741.00) (60,741.00)					
	400135	Physical Therapy - WID	(00,741.00)		(00,171.00)

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Account	Description	ADJ JE R	ef# RJE	FINAL
	·	9/30/2015		9/30/2015
400140	Occupational Therapy - MD	(56,192.00)		(56,192.00)
400145	Speech Therapy - MD	(19,100.00)		(19,100.00)
400155	Contractual Allowance (R&B) - MD	3,036,666.00		3,036,666.00
400160	Contractual Allowance (Ancillaries) - MD	179,457.00		179,457.00
400170	Pr. Yr. Revenue Adjustments - MD	(210.00)		(210.00)
400200	Room & Board - MA	(1,558,961.00)		(1,558,961.00)
400215	Lab - MA	(12,240.00)		(12,240.00)
400220	Pharmacy - MA	(185,629.00)		(185,629.00)
400225	IV Therapy - MA	(1,364.00)		(1,364.00)
400227	Oxygen - MA	(4,456.00)		(4,456.00)
400230	X-Ray - MA	(6,817.00)		(6,817.00)
400235	Physical Therapy - MA	(375,088.00)		(375,088.00)
400240	Occupational Therapy - MA	(362,393.00)		(362,393.00)
400245	Speech Therapy - MA	(61,688.00)		(61,688.00)
400255	Contractual Allowance (R&B) - MA	(952,248.00)		(952,248.00)
400260	Contractual Allowance (Ancillaries) - MA	1,009,418.00		1,009,418.00
400265	Contractual Allowance (BC/BS Disc) - MA	18,026.00		18,026.00
400269	Sequester Med A	42,222.00		42,222.00
400270	Pr. Yr. Revenue Adjustments - MA	(964.00)		(964.00)
400276	IV Therapy - M MA	(33,434.00)		(33,434.00)
400289	Contractual Allowance (Ancillaries) - M MA	33,434.00		33,434.00
400300	Room & Board - Hospice	(4,110.00)		(4,110.00)
400355	Contractual Allowance (R&B) - Hospice	(1,890.00)		(1,890.00) (131,070.00)
400400	Room & Board - Managed Care	(131,070.00)		(793.00)
400415	Lab - Managed Care	(793.00)		(19,415.00)
400420	Pharmacy - Managed Care	(19,415.00)		(4,597.00)
400425	IV Therapy - Managed Care	(4,597.00) (64.00)		(64.00)
400427	Oxygen - Managed Care	(351.00)		(351.00)
400430	X-Ray - Managed Care	(28,141.00)		(28,141.00)
400435	Physical Therapy - Managed Care Occupational Therapy - Managed Care	(25,665.00)		(25,665.00)
400440		(4,353.00)		(4,353.00)
400445 400455	Speech Therapy - Managed Care Contractual Allowance (R&B) - Managed Care	(36,314.00)		(36,314.00)
400455	Contractual Allowance (Anc.) - Managed Care	83,379.00		83,379.00
400486	Physical Therapy - Medicare B	(132,800.00)		(132,800.00)
400635	Occupational Therapy - Medicare B	(96,950.00)		(96,950.00)
400645	Speech Therapy - Medicare B	(29,774.00)		(29,774.00)
400660	Contractual Allowance (Ancillaries) - Medicare B	5 1 ,183.00		51,183.00
400669	Sequester Med B	2,947.00		2,947.00
400840	Vending Income	(1,188.00)		(1,188.00)
400860	Miscellaneous Revenue	(2,576.00)		(2,576.00)
400870	Interest Income	(33.00)		(33.00)
500010	Salaries Administrator/AsstAdmin	128,389.00	(338.00)	128,051.00
500040	Salaries - Business Office	139,768.00	513.00	140,281.00
500050	Salaries Admissions	58,803.00	(155.00)	58,648.00
500060	Salaries - Overtime	146,402.00	(146,402.00)	0.00
500150	Advertising - Help Wanted	273.00		273.00
500180	Travel & Mileage	161.00		161.00
500200	Bank Charges	23,681.00		23,681.00
500220	Data Proc ADP	24,716.00		24,716.00
500240	Dues & Subscriptions	10,585.00	(10,585.00)	0.00
500260	Office Supplies	8,835.00		8,835.00
500280	Postage	496.00		496.00
500300	Printing	613.00	// AOT AO	613.00
500310	Rental Of Equipment	855.00	(1,027.00)	(172.00)
500320	Accounting Fees	20,100.00		20,100.00
500330	Contract Svcs - Office	29,712.00	4 007 00	29,712.00
500332	Contract Svcs - IT Support	25,022.00	1,027.00	26,049.00
500340	Legal Fees	23,921.00		23,921.00
500360	Consulting Other	5,898.00		5,898.00 577.00
500380	Recruiting/Empl Advertisg	577.00		1,441.00
500400	Business License Fees	1,441.00		2,106.00
500420	Licenses & Permits	2,106.00		38,779.00
500440	Telephone	38,779.00 72,555.00		72,555.00
500450	Insurance - Non Property	12,000.00		. = 1000.00

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Account	Description	ADJ JE Ref#	RJE	FINAL
		9/30/2015		9/30/2015
500460	Meetings & Seminars	1,650.00		1,650.00
500480	Advertising - Promotional	2,782.00		2,782.00
500494	Medicaid Medicare Recoupment Expense	(35,868.00)		(35,868.00)
500495	Bad Debt	115,559.00		115,559.00
500510	Taxes - Real Estate	149,703.00		149,703.00
500520	Taxes - Personal Property	6,649.00		6,649.00
500530	Insurance - Property	10,302.00		10,302.00
500551	Provider Tax	725,231.00		725,231.00
500800	Management-PHD	423,628.00		423,628.00
500900	Rent Expense - Building	283,481.00		283,481.00
501100	Deprec FF&E	10,040.00		10,040.00
501300	Depr-Leasehold Improvmts	24,064.00		24,064.00
501400	Amortization Software	5,065.00		5,065.00
502000	Interest Working Capital	191,267.00		191,267.00
502150	Interest - Other	72,975.00		72,975.00
510003	Accrued Benefits Exp - PTO ETO	(14,741.00)	14,741.00	0.00
510010	Payroll Taxes - FICA	432,669.00		432,669.00
510020	Payroll Taxes - FUTA	27,663.00		27,663.00
510030	Payroll Taxes - SUTA	123,583.00		123,583.00
510040	Workers' Compensation	387,390.00		387,390.00
510050	Group Health/dental Insurance	175,031.00		175,031.00
510060	Employee Grp Life Insurance	2,408.00		2,408.00
510080	Employ Benes - Non Pr	2,467.00		2,467.00
510100	Employee Disability Ins	20,671.00		20,671.00
510115	Uniform Allowance	13,467.00		13,467.00
510120	Union Health & Welfare	826,160.00		826,160.00
510130	Union Training	37,425.00		37,425.00
510140	Union Pension	294,590.00	(4.40.00)	294,590.00
520010	Salaries-Food Serv Dir	53,150.00	(140.00)	53,010.00
520020	Wages-cooks	148,519.00 380.513.00	349.00	148,868.00
520030	Wages Dietary Aides	280,512.00	1,441.00 (156.00)	281,953.00 59,142.00
520040	Dietician	59,298.00 316.007.00	(150.00)	216,007.00
520100	Raw Food	216,007.00 9,444.00		9,444.00
520140	Dietary Supplies	21,525.00		21,525.00
520160	Contract Svcs - Dietary	22,182.00	(58.00)	22,124.00
530010	Salaries - Houskpg Supv	272,236.00	115.00	272,351.00
530020 530120	Salaries - Houskpg Staff Housekeeping Supplies	30,782.00	110.00	30,782.00
	Salaries - Laundry Staff	94,906.00	672.00	95,578.00
540020 540100	Laundry Supplies	24,510.00	3,2.00	24,510.00
540140	Linens Purchases	9,547.00		9,547.00
550010	Salaries-Maint Supervisor	33,038.00	(87.00)	32,951.00
550010	Wages-Maintenance Staff	32,770.00	809.00	33,579.00
550020	Maintenance Supplies	33,698.00		33,698.00
550100	Repairs & Maintenance	50,620.00		50,620.00
550110	Contract Sycs Maintenance	36,448.00		36,448.00
550140	Pest Control	851.00		851.00
550145	Groundskeeing/Snow Removal	14,821.00		14,821.00
550150	Gas & Electric	199,240.00		199,240.00
550160	Fuel Oil	51,755.00		51,755.00
550170	Cable TV	8,973.00		8,973.00
550180	Water & Sewer	54,180.00		54,180.00
550190	Trash Removal	30,972.00		30,972.00
560010	Director Of Nursing	96,500.00	(254.00)	96,246.00
560020	ADNS	85,280.00	(225.00)	85,055.00
560030	RN Nursing Supervisor	362,633.00	23,722.00	386,355.00
560040	Nursing Scheduler	31,427.00	(83.00)	31,344.00
560060	MDS Coordinator	138,351.00	3,500.00	141,851.00
560080	Central Supl Clerk(Aide)	34,732.00	(26.00)	34,706.00
560090	Medical Records	23,286.00	(61.00)	23,225.00
560100	Infection Control	63,452.00	6,524.00	69,976.00
562020	Salaries-RN	71,587.00	328.00	71,915.00
562030	Salaries-LPN	1,310,612.00	69,956.00	1,380,568.00
562040	Salaries - CNAs	1,509,785.00	21,913.00	1,531,698.00
562100	Medical Supplies	25,498.00		25,498.00
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Septime	Account	Description	ADJ JE Ref#	RJE	FINAL
562160 Oxygen Supplies 13,252.00 (4,370.00) 0.00 562180 Contract Nursing 4,370.00 (4,370.00) 0.00 564100 Contract Services - Pharmacy 11,232.00 11,232.00 564120 Over The Counter Drugs 12,964.00 12,964.00 564140 Prescription Drugs 202,475.00 202,475.00 566000 I.V. Therapy/RT Exp 64,810.00 4,370.00 69,180.00 568030 Contract Svcs - Med Director 35,720.00 56,680.00 (2,592.00) 5,048.00 568120 Contract Svcs - Medical Records 1,611.00 120.00 120.00 568140 Patient Transportation 120.00 44,129.00 44,129.00 568160 Patient Expenses 433.00 433.00 433.00 568120 Patient Expenses 433.00 433.00 7,378.00 568200 X-ray Services 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,	ÇÎ.		9/30/2015		9/30/2015
562160 Oxygen Supplies 13,252.00 (4,370.00) 0.00 562180 Contract Nursing 4,370.00 (4,370.00) 0.00 564100 Contract Services - Pharmacy 11,232.00 11,232.00 564100 Over The Counter Drugs 12,964.00 12,984.00 566101 I.V. Therapy/RT Exp 64,810.00 4,370.00 69,180.00 568030 Contract Svcs - Med Director 35,720.00 5,048.00 6,0660 568120 Contract Svcs - Medical Records 1,611.00 120,00 120,00 568140 Patient Transportation 120,00 44,129.00 44,129.00 568160 Patient Expenses 433.00 433.00 433.00 568160 Patient Expenses 433.00 433.00 56610 13,101.00 13,101.00 56620 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00 7,378.00	562110	PPD Medical Supplies	118,315.00		118,315.00
662180 Contract Nursing 4,370.00 (4,370.00) 0.00 564100 Contract Services - Pharmacy 11,232.00 12,984.00 12,984.00 564140 Over The Counter Drugs 202,475.00 202,475.00 664.00 664.00 69.80 66600 66600 11,232.00 6810.00 4,370.00 69.818.00 56600 66600 Contract Svs - Med Director 35,720.00 35,720.00 56600 56600 Contract Svs - Med Director 35,720.00 66600 66600 Contract Svs - Medical Records 1,611.00 4,811.00 1,811.00		* *			13,252.00
564100 Contract Services - Pharmacy 11,232.00 12,984.00 12,984.00 564120 Over The Counter Drugs 202,475.00 202,475.00 202,475.00 566110 I.V. Therapy/RT Exp 64,810.00 4,370.00 69,180.00 566030 Contract Svcs - Med Director 35,720.00 35,720.00 35,720.00 566120 Contract Svcs - Medical Records 1,611.00 1,611.00 120.00 566140 Patient Transportation 120.00 120.00 120.00 566140 Patient Expenses 433.00 433.00 433.00 566190 Lab Fees 13,101.00 13,101.00 13,101.00 566210 Patient Consolidated Billing 788.00 7,378.00 7,378.00 566210 Patient Consolidated Services 132,000.00 (149.00) 56,304.00 570010 Dir Rehab 56,453.00 (149.00) 56,304.00 570050 Salaries - PT 3,785.00 (10.00) 3,785.00 570060 Physical Therapy Supplies 560.00 560.00		,		(4,370.00)	0.00
584120 Over The Counter Drugs 12,984.00 12,984.00 584140 Prescription Drugs 202,475.00 202,475.00 586010 I.V. Therapy/RT Exp 64,810.00 4,370.00 69,180.00 586030 Contract Svcs - Med Director 35,720.00 35,720.00 60,480.00 586102 Contract Svcs - Medicial Records 1,611.00 1611.00 1611.00 586140 Patient Transportation 120.00 44,129.00 44,129.00 586160 Med Equip Rental 44,129.00 44,129.00 586180 Patient Expenses 433.00 13,101.00 586210 Lab Fees 7,378.00 7,378.00 570010 Dir Rehab 56,453.00 (149.00) 56,304.00 570050 Salaries - PT 3,785.00 (10.00) 3,785.00 570050 Salaries - PT 3,785.00 (10.00) 3,785.00 570050 Salaries - PT 3,785.00 (17.00) 3,785.00 570050 Salaries - PT 3,785.00 (10.00) 3,		•	11,232.00		11,232.00
564140 Prescription Drugs 202,475.00 606010 LV. Therapy/RT Exp 64,810.00 4,370.00 69,180.00 566010 LV. Therapy/RT Exp 64,810.00 4,370.00 69,180.00 566060 Contract Sves - Dental 8,640.00 (2,592.00) 6,048.00 566120 Contract Sves - Medical Records 1,611.00 120.00 566140 Patient Transportation 120.00 44,129.00 566160 Med Equip Rental 44,129.00 44,129.00 566170 Patient Expenses 433.00 433.00 566180 Patient Expenses 13,101.00 13,101.00 566200 X-ray Services 7,378.00 7,378.00 566200 X-ray Services 7,378.00 7,378.00 570040 Pethab 56,453.00 (149.00) 56,304.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570050 Physical Therapy Supplies		•	12,964.00		12,964.00
566010 I.V. Therapy/RT Exp 64,810.00 4,370.00 69,180.00 566030 Contract Svcs - Med Director 35,720.00 566060 20,000 6,048.00 566120 Contract Svcs - Medical Records 1,611.00 1,611.00 1,611.00 566140 Patient Transportation 120.00 120.00 566180 Med Equip Rental 44,129.00 44,129.00 566180 Patient Expenses 433.00 3,300 566190 Lab Fees 13,101.00 13,101.00 566210 Patient Consolidated Billing 7,88.00 7,378.00 566210 Patient Consolidated Services 132,000.00 (149.00) 56,340.00 570010 Dir Rehab 56,453.00 (149.00) 56,340.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570055 Salaries - PT.A. 34,594.00 1,777.00 36,371.00 570060 Physical Therapy Supplies 560.00 560.00 560.00 570070 Salaries - CTA			202,475.00		202,475.00
566030 Contract Svcs - Med Director 35,720.00 35,720.00 56,840.00 (2,592.00) 6,048.00 56,840.00 (2,592.00) 6,048.00 56,048.00 56,048.00 56,048.00 1,611.00 1,611.00 1,611.00 1,611.00 120.00 120.00 42,000 566,000 44,129.00 44,129.00 44,129.00 44,129.00 433.00 566,00 433.00 433.00 433.00 433.00 566,00 433.00 433.00 566,00 433.00 433.00 566,00 7,378.00 1,000 1,307.00 <t< td=""><td></td><td></td><td>64,810.00</td><td>4,370.00</td><td>69,180.00</td></t<>			64,810.00	4,370.00	69,180.00
566060 Contract Svcs - Dental 8,640,00 (2,592.00) 6,048.00 566120 Contract Svcs - Medical Records 1,611.00 1,611.00 566140 Patient Transportation 120.00 120.00 566160 Med Equip Rental 44,129.00 44,129.00 566180 Patient Expenses 433.00 13,101.00 566190 Lab Fees 13,101.00 13,101.00 566210 Patient Consolidated Billing 7,378.00 7,378.00 566210 Patient Consolidated Billing 788.00 788.00 570010 Dir Rehab 56,453.00 (149.00) 56,304.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - P.T.A. 3,795.00 1,777.00 36,371.00 570050 Salaries S.T.Staff 32,386.00 (32.00) 32,384.00 570070 Salaries S.T.Staff 32,386.00 (32.00) 32,384.00 570010 Salaries - COTA 86,61.00 91.00 86,602.00		• •	35,720.00		35,720.00
566120 Contract Svcs - Medical Records 1,611.00 1,611.00 566140 Patient Transportation 120.00 120.00 566160 Med Equip Rental 44,129.00 44,129.00 566180 Patient Expenses 433.00 433.00 566190 Lab Fees 13,101.00 13,101.00 566200 X-ray Services 7,378.00 7,378.00 566210 Patient Consolidated Billing 788.00 788.00 570010 Dir Rehab 56,453.00 (149.00) 56,304.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - PT 31,795.00 (10.00) 3,785.00 570050 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570070 Salaries - Staff 32,386.00 (32.00) 32,354.00 570100 Salaries - COTA 152,416.00 91.00 86,602.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00			8,640.00	(2,592.00)	
566140 Patient Transportation 120.00 566160 Med Equip Rental 44,129.00 44,129.00 566180 Patient Expenses 433.00 433.00 566190 Lab Fees 13,101.00 13,101.00 566200 X-ray Services 7,378.00 7,378.00 566210 Patient Consolidated Billing 788.00 788.00 570010 Dir Rehab 56,453.00 (149.00) 56,304.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - PT 3,795.00 (10.00) 3,785.00 570055 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570100 Salaries - OT 86,511.00 91.00 86,602.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580100 Salaries - Activities Supplies 2,716.00 2,716.00 2,716.00			1,611.00		1,611.00
566160 Med Equip Rental 44,129.00 44,129.00 566180 Patient Expenses 433.00 433.00 566190 Lab Fees 13,101.00 13,101.00 566200 X-ray Services 7,378.00 7,378.00 566210 Patient Consolidated Billing 788.00 788.00 570010 Dir Rehab 56,453.00 (149.00) 56,304.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - PT 3,795.00 (10.00) 3,785.00 570055 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570100 Salaries - COTA 152,416.00 208.00 152,624.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580120 Entertainment/contr Services 11,070.00 11,070.00 <td></td> <td></td> <td>120.00</td> <td></td> <td>120.00</td>			120.00		120.00
566180 Patient Expenses 433.00 433.00 566190 Lab Fees 13,101.00 13,101.00 566200 X-ray Services 7,378.00 7,378.00 566210 Patient Consolidated Billing 788.00 788.00 570010 Dir Rehab 56,453.00 (149.00) 56,304.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - PT 3,795.00 (10.00) 3,785.00 570050 Salaries - PT.A. 34,594.00 1,777.00 36,371.00 570060 Physical Therapy Supplies 560.00 560.00 560.00 570070 Salaries - P.T.A. 32,386.00 (32.00) 32,354.00 570070 Salaries S T Staff 32,386.00 (32.00) 32,354.00 570070 Salaries - COTA 86,511.00 91.00 86,602.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580100 Salaries - Activities - Staff 31,778.00			44,129.00		44,129.00
566190 Lab Fees 13,101.00 13,101.00 566200 X-ray Services 7,378.00 7,378.00 566210 Patient Consolidated Billing 788.00 788.00 570010 Dir Rehab 56,453.00 (149.00) 56,304.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570050 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570060 Physical Therapy Supplies 560.00 560.00 570070 Salaries - OT 86,511.00 91.00 86,602.00 570100 Salaries - OT 152,416.00 91.00 86,602.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580100 Salaries - Activities Supplies 2,716.00 2,716.00 2,716.00 580100 Activities Supplies 11,070.00 11,070.00 59001 59002 5alaries Social Svc Dir 68,635.00		· ·	433.00		433.00
566200 X-ray Services 7,378.00 7,378.00 566210 Patient Consolidated Billing 788.00 788.00 570010 Dir Rehab 56,453.00 (149.00) 56,340.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - PT 3,795.00 (10.00) 3,785.00 570055 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570060 Physical Therapy Supplies 560.00 560.00 570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570090 Salaries - OT 86,511.00 91.00 86,602.00 570100 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580101 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580102 Activities Supplies 2,716.00 2,716.00 580120 Entertainment/contr Services 11,070.00 11,070.00 590010 Salaries Social Svc Dir 68,63		•	13,101.00		13,101.00
566210 Patient Consolidated Billing 788.00 788.00 570010 Dir Rehab 56,453.00 (149.00) 56,304.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - PT 3,795.00 (10.00) 3,785.00 570055 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570060 Physical Therapy Supplies 560.00 560.00 560.00 570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570100 Salaries - OT 86,511.00 91.00 86,602.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580100 Salaries - Activities Supplies 2,716.00 580.00 58,695.00 580100 Activities Supplies 2,716.00 2,716.00 580100 Entertainment/contr Services 11,070.00 11,070.00 580100 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 590020			7,378.00		
570010 Dir Rehab 56,453.00 (149.00) 56,304.00 570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - PT 3,795.00 (10.00) 3,785.00 570055 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570060 Physical Therapy Supplies 560.00 560.00 570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570900 Salaries - OT 86,511.00 91.00 86,602.00 570100 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580010 Salaries - Activities Supplies 2,716.00 58,695.00 580100 Activities Supplies 2,716.00 2,716.00 580120 Entertainment/contr Services 11,070.00 11,070.00 590010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 590020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract S		•	788.00		788.00
570040 Rehab Contracted Services 132,000.00 (13,076.00) 118,924.00 570050 Salaries - PT 3,795.00 (10.00) 3,785.00 570055 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570060 Physical Therapy Supplies 560.00 560.00 570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570090 Salaries - OT 86,511.00 91.00 86,602.00 570100 Salaries - COTA 152,416.00 208.00 152,624.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580100 Salaries - Activities Supplies 2,716.00 2,716.00 580120 Entertainment/contr Services 11,070.00 11,070.00 590010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 590020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00		<u> </u>	56,453.00		56,304.00
570050 Salaries - PT 3,795.00 (10.00) 3,785.00 570055 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570060 Physical Therapy Supplies 560.00 560.00 570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570090 Salaries - OT 86,511.00 91.00 86,620.00 570100 Salaries - COTA 152,416.00 208.00 152,624.00 58010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580100 Activities Supplies 2,716.00 5.00 31,783.00 580120 Entertainment/contr Services 11,070.00 11,070.00 59001 59001 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 59002 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.00 9,421.00 9,421.00 9,421.00 9,421.00 9,421.00 9,421.00 9,421.00 9,42			132,000.00	(13,076.00)	
570055 Salaries - P.T.A. 34,594.00 1,777.00 36,371.00 570060 Physical Therapy Supplies 560.00 560.00 570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570090 Salaries - OT 86,511.00 91.00 86,602.00 570100 Salaries - COTA 152,416.00 208.00 152,624.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580100 Salaries - Activities - Staff 31,778.00 5.00 31,783.00 580120 Entertainment/contr Services 2,716.00 2,716.00 580120 Entertainment/contr Services 11,070.00 11,070.00 590010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 590020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contract Svcs - Occupational Ther 0.00 9,421.00 9,421.00 <			3,795.00	(10.00)	3,785.00
570060 Physical Therapy Supplies 560.00 560.00 570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570090 Salaries - OT 86,511.00 91.00 86,602.00 570100 Salaries - COTA 152,416.00 208.00 152,624.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580020 Salaries - Activities - Staff 31,778.00 5.00 31,783.00 580100 Activities Supplies 2,716.00 2,716.00 580120 Entertainment/contr Services 11,070.00 11,070.00 59010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 59020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contract Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 8,384.00 8,384.00		Salaries - P.T.A.	34,594.00	1,777.00	36,371.00
570070 Salaries ST Staff 32,386.00 (32.00) 32,354.00 570090 Salaries - OT 86,511.00 91.00 86,602.00 570100 Salaries - COTA 152,416.00 208.00 152,624.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580100 Salaries - Activities - Staff 31,778.00 5.00 31,783.00 580100 Activities Supplies 2,716.00 2,716.00 580120 Entertainment/contr Services 11,070.00 11,070.00 59010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 59020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contract Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 8,384.00 8,384.00 Marcum 102 Dues 0.00 2,592.00 2,592.00		Physical Therapy Supplies	560.00		560.00
570090 Salaries - OT 86,511.00 91.00 86,602.00 570100 Salaries - COTA 152,416.00 208.00 152,624.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580020 Salaries - Activities - Staff 31,778.00 5.00 31,783.00 580100 Activities Supplies 2,716.00 2,716.00 580120 Entertainment/contr Services 11,070.00 11,070.00 590010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 590020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contract Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 8,384.00 8,384.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00		· · · · · · · · · · · · · · · · · · ·	32,386.00	(32.00)	32,354.00
570100 Salaries - COTA 152,416.00 208.00 152,624.00 580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580020 Salaries - Activities - Staff 31,778.00 5.00 31,783.00 580100 Activities Supplies 2,716.00 2,716.00 580120 Entertainment/contr Services 11,070.00 11,070.00 590010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 590020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contr Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 2,201.00 2,201.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00		Salaries - OT	86,511.00		86,602.00
580010 Salaries - Activities Director 57,037.00 1,658.00 58,695.00 580020 Salaries - Activities - Staff 31,778.00 5.00 31,783.00 580100 Activities Supplies 2,716.00 2,716.00 580120 Entertainment/contr Services 11,070.00 11,070.00 590010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 590020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contr Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 2,201.00 2,201.00 Marcum 102 Dues 0.00 8,384.00 8,384.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00		Salaries - COTA	152,416.00		•
580020 Salaries - Activities -Staff 31,778.00 5.00 31,783.00 580100 Activities Supplies 2,716.00 2,716.00 580120 Entertainment/contr Services 11,070.00 11,070.00 590010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 590020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contr Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 2,201.00 2,201.00 Marcum 102 Dues 0.00 8,384.00 8,384.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00			57,037.00	1,658.00	·
580120 Entertainment/contr Services 11,070.00 11,070.00 590010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 590020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contr Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 2,201.00 2,201.00 Marcum 102 Dues 0.00 8,384.00 8,384.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00		Salaries - Activities -Staff	31,778.00	5.00	•
590010 Salaries Social Svc Dir 68,635.00 (181.00) 68,454.00 590020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contr Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 2,201.00 2,201.00 Marcum 102 Dues 0.00 8,384.00 8,384.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00	580100	Activities Supplies	2,716.00		•
590020 Salary Social Svc Staff 17,671.00 35.00 17,706.00 7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contr Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 2,201.00 2,201.00 Marcum 102 Dues 0.00 8,384.00 8,384.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00	580120	Entertainment/contr Services	11,070.00		
7835.000 Contract Svcs - Speech Therapy 0.00 3,655.00 3,655.00 7845.000 Contr Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 2,201.00 2,201.00 Marcum 102 Dues 0.00 8,384.00 8,384.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00	590010	Salaries Social Svc Dir	68,635.00	, ,	•
7845.000 Contr Svcs - Occupational Ther 0.00 9,421.00 9,421.00 Marcum 101 Chamber of Commerce Dues 0.00 2,201.00 2,201.00 Marcum 102 Dues 0.00 8,384.00 8,384.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00	590020	Salary Social Svc Staff	17,671.00		•
Marcum 101 Chamber of Commerce Dues 0.00 2,201.00 2,201.00 Marcum 102 Dues 0.00 8,384.00 8,384.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00	7835.000	Contract Svcs - Speech Therapy			
Marcum 102 Dues 0.00 8,384.00 8,384.00 Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00	7845.000	Contr Svcs - Occupational Ther	0.00		
Marcum 103 Contract Svcs - Audiology 0.00 2,592.00 2,592.00	Marcum 101	Chamber of Commerce Dues			•
maroun too on a constant of the constant of th	Marcum 102	Dues			
Total 0.00 0.00 0.00	Marcum 103	Contract Svcs - Audiology			
	Total		0.00	0.00	0.00

Net (Income) Loss

Client:

Paradigm Cost Reports

Engagement:

Medicald - Paradigm of Waterbury 2015 Cost Report

Period Ending: Trial Bajance:

9/30/2015 A.01 - TB-CCNH

A.03 - Grouping Final Workpaper: FINAL ADJ JE Ref# RJE Description Account 9/30/2015 9/30/2015 Salaries and Wages Group : [10-A] Administrators Subgroup: [2] Salaries Administrator/AsstAdmin 128,389.00 (338.00)128,051.00 500010 RJE - 1 (0.00)**RJE - 2** (338.00) 128,051.00 128,389.00 (338.00) Subtotal [2] Administrators Subgroup: [4] Other Administrative Salarles 139,768.00 513.00 140,281.00 500040 Salaries - Business Office RJE - 1 881.00 (368.00) RJE - 2 140,281.00 139,768.00 Subtotal [4] Other Administrative Salaries 513.00 Subgroup : [5C] **Dietary Workers** 520010 Salaries-Food Serv Dir 53,150.00 (140.00)53,010.00 RJE - 1 (0.00)RJE - 2 (140.00)148,519.00 349.00 148,868.00 520020 Wages-cooks RJE - 1 740.00 RJE - 2 (391.00)280,512.00 1,441.00 281,953.00 520030 Wages Dietary Aides RJE - 1 2,180.00 **RJE - 2** (739.00)59,298.00 (156.00) 59,142.00 520040 Dietician RJE - 1 (0.00)(156.00) RJE - 2 541,479.00 542,973.00 Subtotal [5C] Dietary Workers 1,494.00 Other Housekeeping Workers Subgroup : [6B] 22,182.00 (58.00)22,124.00 530010 Salaries - Houskpg Supv RJE - 1 (0.00)(58.00)RJE - 2 530020 Salaries - Houskpg Staff 272,236.00 115.00 272,351.00 **RJE - 1** 833.00 **RJE - 2** (718.00) Subtotal [6B] Other Housekeeping Workers 294,418.00 57.00 294,475.00 Subgroup: [7B] Other Maintenance Workers 550010 Salaries-Maint Supervisor 33,038.00 (87.00) 32,951.00 RJE - 1 (0.00)RJE - 2 (87.00) 32,770.00 809,00 33,579.00 550020 Wages-Maintenance Staff RJE - 1 895.00 **RJE - 2** (86.00)65,808.00 722.00 66,530,00 Subtotal [7B] Other Maintenance Workers Other Laundry Workers Subgroup : [8B] 94,906.00 672.00 95,578.00 540020 Salaries - Laundry Staff RJE - 1 922.00 RJE - 2 (250.00)95,578.00 Subtotal [8B] Other Laundry Workers 94,906.00 672.00 Subgroup: [12A] Director of Nurses/Assistant Director (254.00)96,500.00 96,246.00 560010 Director Of Nursing RJE - 1 (0.00)**RJE - 2** (254.00)560020 **ADNS** 85,280.00 (225.00)85,055.00 R.IF - 1 (0.00)RJE - 2 (225.00)Subtotal [12A] Director of Nurses/Assistant Director 181,780.00 (479.00) 181,301.00 Subgroup: [12B1] RNs - Direct Care 362,633.00 23,722.00 386,355.00 RN Nursing Supervisor 560030 RJE - 1 24,678.00 RJE - 2 (956.00) 328.00 71,915.00 71,587.00 562020 Salaries-RN RJE - 1 517.00 RJE - 2 (189.00) 434,220.00 24,050.00 458,270.00 Subtotal [1281] RNs - Direct Care

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Workpaper:	A.03 - Grouping Final					
Account	E	Description	ADJ	JE Ref#	RJE	FINAL
		· · · · · · · · · · · · · · · · · · ·	9/30/2015			9/30/2015
Subgroup : [128	32 RNs - Administrative					
560040	Nursing Scheduler		31,427.00		(83.00)	31,344.00
	-			RJE - 1	(0.00)	
				RJE - 2	(83.00)	
560060	MDS Coordinator		138,351.00		3,500.00	141,851.00
				RJE - 1	3,865.00	
				RJE - 2	(365.00)	
560100	Infection Control		63,452.00		6,524.00	69,976.00
				RJE - 1	6,691.00	
				RJE - 2	(167.00)	040 474 00
Subtotal [12B2]	RNs - Administrative		233,230.00		9,941.00	243,171.00
	1 LPNs - Direct Care		4 240 642 00		69,956.00	1,380,568.00
562030	Salaries-LPN		1,310,612.00	RJE - 1	73,411.00	1,000,000.00
				RJE - 2	(3,455.00)	
	<u>.</u>		4 240 640 00	KJE * 2	69,956.00	1,380,568.00
Subtotal [12C1]	LPNs - Direct Care		1,310,612.00	_	09,300.00	1,000,000.00
0	N Alasa and Addamalanta					
	Aides and Attendants		34,732.00		(26.00)	34,706.00
560080	Central Supi Clerk(Aide)		54,152.00	RJE - 1	66.00	V 1/1-0.22
				RJE - 2	(92.00)	
F00040	Colorina China		1,509,785,00	THOL - Z	21,913.00	1,531,698.00
562040	Salaries - CNAs		1,000,100.00	RJE - 1	25,894.00	1,001,000.00
				RJE - 2	(3,981.00)	
Cubtotal MODI 6	ides and Attendants		1,544,517.00		21,887.00	1,566,404.00
Suptotal [120] A	ides and Attendants		1,011,011.00			
Subgroup : 1125] Physical Therapists					
570010	Dir Rehab		56,453,00		(149.00)	56,304.00
270010	Di Mellan		,	RJE - 1	(0.00)	,
				RJE - 2	(149.00)	
570050	Salaries - PT		3,795.00		(10.00)	3,785.00
210020	Od(a) (03 -) 1		2,	RJE - 1	(0.00)	-,
				RJE - 2	(10.00)	
570055	Salaries - P.T.A.		34,594.00		1,777.00	36,371.00
370033	Odialios - 1:1:3%		- 1,	RJË - 1	1,868,00	,
				RJE - 2	(91.00)	
Subtotal (12F1 P	hysical Therapists		94,842.00	_	1,618.00	96,460.00
Outroite: [(ED].	nyolou, morapion					****
Subgroup : [12F] Speech Therapists					
570070	Salaries ST Staff		32,386.00		(32.00)	32,354.00
				RJE - 1	53.00	
				RJE - 2	(85,00)	
Subtotal [12F] S	peech Therapists		32,386.00		(32.00)	32,354.00
	. ,					
Subgroup : [120	3] Occupational Therapists					
570090	Salaries - OT		86,511.00		91.00	86,602.00
				RJE - 1	319.00	
				RJE - 2	(228.00)	
570100	Salaries - COTA		152,416.00		208.00	152,624.00
				RJE - 1	610.00	
				RJE - 2	(402.00)	
Subtotal [12G] C	Occupational Therapists		238,927.00	· 	299.00	239,226.00
	l] Recreation Workers		27 AAT AA		4 650 00	E0 606 00
580010	Salaries - Activities Director		57,037.00	D.IC 4	1,658,00 1,808,00	58,695.00
				RJE - 1	•	
			04 770 00	RJE - 2	(150.00)	24 702 00
580020	Salaries - Activitles -Staff		31,778.00	D H2 4	5.00	31,783.00
				RJE-1	89,00	
			90 D4E 00	RJE - 2	(84.00) 1,663.00	90,478.00
Subtotal [12H] F	Recreation Workers		88,815.00	_	1,000.00	30,470.00
D	SI Contai MinukamiOnna Piana	acment				
	Social Workers/Case Mana Solarios Admissions	Actuant	58,803.00		(155.00)	58,648.00
500050	Salaries Admissions		30,003.00	RJE - 1	(0.00)	30,010.00
				RJE - 2	(155.00)	
500040	Polorica Casial Cya Dir		68,635.00	,,02 2	(181.00)	68,454.00
590010	Salaries Social Svc Dir		00,000.00	RJE - 1	(0.00)	30, 10 1.00
				RJE - 2	(181.00)	
F00000	Onlant Pasial Cira Pinff		17,671.00	I VOL. " Z	35.00	17,706.00
590020	Salary Social Svc Staff		17,017.00	RJE - 1	82.00	,

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Client: Engagement: Period Ending: Trial Balance: Workpaper:

Subgroup: [1A2] Disability insurance

vorkpaper:	Description	ADJ	JE Ref#	RJE	FINAL
Account	Description	9/30/2015	OL ITOT II		9/30/2015
		0.00,2010	RJE - 2	(47.00)	
ibtotal [12M] Sc	cial Workers/Case Management	145,109.00	_	(301.00)	144,808.00
bgroup : [120]	Other				
0060	Salaries - Overtime	146,402.00	RJE - 1	(146,402.00) (146,402.00)	0.00
003	Accrued Benefits Exp - PTO ETO	(14,741.00)		14,741.00	0.00
300	Medical Records	23,286.00	RJE - 2	14,741.00 (61.00)	23,225.00
) 9 D	Medical Recolds	25,200.00	RJE - 1	(0.00)	20,220.00
	ha.	154,947.00	RJE - 2	(61.00) (131,722.00)	23,225.00
ototal [120] Ot	ner		_		
al [10-A] Salar	les and Wages	<u>5,724,153.00</u>		0.00	5,724,153.00
oup : [13-B]	Professional Fees				
bgroup ; [2] 3060	Dentist Contract Svcs - Dental	8,640.00		(2,592.00)	6,048.00
			RJE - 3	(2,592.00)	0.040.00
btotal [2] Denti	st	8,640.00		(2,592.00)	6,048.00
ogroup : [3] 100	Pharmacist	11,232.00		0.00	11,232.00
100 ototal [3] Pharr	Contract Services - Pharmacy nacist	11,232.00	_	0.00	11,232.00
-		· ——————			
group : [5A]	PT - Resident Care			/4n nga aas	440.004.55
040	Rehab Contracted Services	132,000.00	RJE - 4	(13,076.00) (13,076.00)	118,924.00
ototal [5A] PT -	Resident Care	132,000.00		(13,076.00)	118,924.00
	" "				
ogroup : [8A] 6030	Medical Director Contract Svcs - Med Director	35,720.00		0.00	35,720.00
ototal [8A] Med		35,720.00	_	0.00	35,720.00
ogroup : [9A]	ST - Resident Care				
35.000	Contract Svcs - Speech Therapy	. 0.00	RJE - 4	3,655.00 3,655.00	3,655.00
btotal [9A] ST -	Resident Care	0.00	K3E - 4	3,655.00	3,655.00
	OT - Resident Care				
15.000	Contr Svcs - Occupational Ther	0.00	RJE - 4	9,421.00 9,421.00	9,421.00
btotal [10A] OT	- Resident Care	0.00		9,421.00	9,421.00
	RN's - Direct Care	4,370.00		(4,370.00)	0.00
100	Contract Nursing	<u> </u>	RJE - 5	(4,370.00)	
ototal [11A1] R	N's - Direct Care	4,370.00	_	(4,370.00)	0.00
group : [12]	Other	1 044 00		0.00	4 644 00
120 cum 103	Contract Svcs -Medical Records Contract Svcs - Audiology	1,611.00 0.00		0.00 2,592.00	1,611.00 2,592.00
			RJE-3	2,592.00	
ototal [12] Othe	2 F	1,611.00		2,592.00	4,203.00
al [13-B] Profe	ssional Fees	193,573.00		(4,370.00)	189,203,00
up : [15]	Expenditures Other than Salaries				
bgroup : [1A1] 0040	Workmen's Compensation Workers' Compensation	387,390.00		0.00	387,390.00
	orkmen's Compensation	387,390.00	_	0.00	387,390.00
	Place Hiller Incurance		_	0.00	201,000.00

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Workpaper:	A.03 - Grouping Final			
Account	Description	ADJ	JE Ref#RJE	FINAL
	,	9/30/2015		9/30/2015
510100	Employee Disability Ins	20,671.00	0,00	20,671.00
	sability Insurance	20,671.00	0.00	20,671.00
	Unemployment Insurance	07.000.00	0.00	27,663.00
510020	Payroll Taxes - FUTA	27,663.00 123,583.00	0.00	123,583.00
510030	Payroll Taxes - SUTA	151,246.00	0.00	151,246.00
Suptotal [1A3] U	nemployment Insurance	101,240.00		
Subgroup : [1A4]	Social Security (FICA)			
510010	Payroll Taxes - FICA	432,669.00	0.00_	432,669.00
	ocial Security (FICA)	432,669.00	0.00	432,669.00
	Health Insurance	475 024 00	0.00	175,031.00
510050	Group Health/dental Insurance	175,031.00 826,160.00	0.00	826,160.00
510120	Union Health & Welfare	1,001,191.00	0.00	1,001,191.00
Subtotal [1A5] He	earn insurance	1,001,101.00		
Subgroup : [1A6]	Life insurance			
510060	Employee Grp Life Insurance	2,408.00	0.00	2,408.00
Subtotal [1A6] Li		2,408.00	0.00	2,408.00
Subgroup : [1A7]		004 500 00	0.00	294,590,00
510140	Union Pension	294,590.00 294,590.00	0.00	294,590.00
Subtotal [1A7] Po	ensions	294,090.00		204,000.00
Subgroup · [148]	Uniform Allowance			
510115	Uniform Allowance	13,467.00	0.00	13,467.00
	niform Allowance	13,467.00	0.00	13,467.00
Subgroup : [1A9]	Other		2.22	07 405 00
510130	Union Training	37,425.00	0.00	37,425.00 37,425.00
Subtotal [1A9] O	ther	37,425.00	0.00	57,420.00
Subaroup : I4C1	Bad Debts			
Subgroup : [1C] 500495	Bad Debt	115,559.00	0,00	115,559.00
Subtotal [1C] Ba		115,559.00	0.00	115,559.00
Castota, [10] sa				
Subgroup : [1D]	Accounting and Auditing			
500320	Accounting Fees	20,100.00	0.00	20,100.00
Subtotal [1D] Ac	counting and Auditing	20,100.00	0.00	20,100.00
Cubarras MEI	Logal			
Subgroup : [1E] 500340	Legal Legal Fees	23,921.00	0.00	23,921.00
Subtotal [1E] Leg		23,921.00	0.00	23,921.00
Oubtotal [12] Est	,u			
Subgroup : [1G]		0.005.00	2.00	0.035.00
500260	Office Supplies	8,835.00 8,835.00	0.00	8,835.00 8,835.00
Subtotal [1G] Of	rice Supplies	6,630.00	0.00	0,000.00
Subaroun · [1H1]	Telephone and Telegraph			
500440	Telephone	38,779.00	0.00	38,779.00
	elephone and Telegraph	38,779.00	0.00	38,779.00
, - ,	Resident Day User Fee	725 224 00	0.00	725,231.00
500551	Provider Tax	725,231.00 725,231.00	0.00	725,231.00
Subtotal [1N3] K	esident Day User Fee	720,201.00		
Total (15) Expen	ditures Other than Salaries	3,273,482.00	0.00	3,273,482.00
. com. [. e] mylett				
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [3]	Gifts to Staff and Residents			6 107 66
510080	Employ Benes - Non Pr	2,467.00	0.00	2,467.00
Subtotal [3] Gifts	s to Staff and Residents	2,467.00	0.00	2,467.00
Durk man F4*	Employee Traval	•		
Subgroup : [4] 500180	Employee Travel Travel & Mileage	161,00	0.00	161.00
Subtotal [4] Emp		161.00	0.00	161.00
anarorai [4] miih				
Subgroup : [5]	Education Expense			4 858 85
500460	Meetings & Seminars	1,650.00	0.00	1,650.00

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vvorkpaper:	A.u3 - Grouping Final Description	ADJ	JE Ref#	RJE	FINAL
Account	Бозоприон	9/30/2015			9/30/2015
Subtotal [5] Educ	cation Expanse	1,650.00	-	0.00	1,650.00
Cubiotal [0] Educ	and Experies		_		
Subgroup : [M1]	Advertising Help Wanted				
500150	Advertising - Help Wanted	273.00		0.00	273.00
500380	Recruiting/Empl Advertisg	577.00		0.00	577.00
Subtotal [M1] Ad	vertising Help Wanted	850.00	_	0.00	850.00
Subgroup : [M3]	Advertising Other				
500480	Advertising - Promotional	2,782.00		0.00	2,782.00
Subtotal [M3] Ad	vertising Other	2,782.00	-	0.00	2,782.00
0	Bustons				
Subgroup : [M7] 500280	Postage Postage	496.00		0.00	496.00
Subtotal [M7] Pos	-	496.00		0.00	496.00
Subtotal [Mi/] Fo:	staffe				
Subgroup : [M8]		0.00		0.204.00	AN 800 G
Marcum 102	Dues	0,00	D IE 7	8,384.00	8,384.00
Subtotal IM81 Du	es and Membership Fees to Professional Associations	0.00	RJE - 7	8,384.00 8,384.00	8,384.00
	·		_		<u> </u>
Subgroup : [M8A] Marcum 101] Dues to Chamber of Commerce Chamber of Commerce Dues	0.00		2,201.00	2,201.00
Maiculii 101	Chambel of Commerce Bass	,	RJE - 7	2,201.00	
Subtotal [M8A] D	ues to Chamber of Commerce	0.00		2,201.00	2,201.00
Cuberaus : FMOT	Subscriptions				
Subgroup : [M9] 500240	Dues & Subscriptions	10,585.00		(10,585.00)	0,00
0002-10	Just a Casso, priorio		RJE - 7	(10,585.00)	
Subtotal [M9] Sul	bscriptions	10,585.00	_	(10,585.00)	00,00
Subgroup : [M11]	Services Provided by Contract				
500220	Data Proc ADP	24,716.00		0.00	24,716.00
500310	Rental Of Equipment	855.00		(1,027.00)	(172.00)
	0 4 40 85	00.740.00	RJE - 6	(1,027.00) 0.00	29,712.00
500330	Contract Svcs - Office Contract Svcs - IT Support	29,712.00 25,022.00		1,027.00	26,049.00
500332	Conflact Sycs - It Support	20,022.00	RJE - 6	1,027.00	20,010,00
500360	Consulting Other	5,898.00		0.00	5,898.00
	ervices Provided by Contract	86,203.00	_	0.00	86,203.00
Subgroup : [M12]	Administrative Management Services				
500800	Management-PHD	423,628.00		0.00	423,628.00
	dministrative Management Services	423,628.00	_	0.00	423,628.00
Subgroup : [M13]	1 Other				
500200	Bank Charges	23,681.00		0.00	23,681.00
500300	Printing	613.00		0.00	613.00
500400	Business License Fees	1,441.00		0.00 0.00	1,441.00 2,108.00
500420 Subtotal [M13] O	Licenses & Permits	2,106.00 27,841.00		0.00	27,841.00
				0.00	556,663.00
Total [16] Expend	ditures Other than Salarles (cont'd) - Admin. and General	556,663.00		0,00	536,663.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]		948 993 99		0.00	216,007.00
520100	Raw Food	216,007.00 216,007.00		0.00	216,007.00
Subtotal [2A1] Re	KW LOOG	2,3,001.00		0.00	2.0,007.00
	Non-Food Supplies				0.444.00
520140	Dietary Supplies	9,444.00	_	0.00	9,444.00
Subtotal [2A2] No	оп-Food Supplies	9,444.00	_	0.00	9,444.00
Subgroup : [2B]	Purchased Services				
520160	Contract Svcs - Dietary	21,525,00	_	0.00	21,525.00
Subtotal [2B] Pur	rchased Services	21,525.00		0.00	21,525.00
Total [18] Dietary	Basis for Allocation of Costs	246,976.00		0.00	246,976.00
. S. L. Lioj Biomiy					
Group : [19]	Laundry-Basis for Allocation of Costs				

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Workpaper:	A.03 - Grouping Final				
Account	Description	ADJ	JE Ref#	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [3A1]	Bed Linens, etcwashed, ironed				
540100	Laundry Supplies	24,510.00		0.00	24,510.00
540140	Linens Purchases	9,547.00		0.00	9,547.00
	ed Linens, etcwashed, ironed	34,057.00		0.00	34,057.00
	•				
Total [19] Laundr	y-Basis for Allocation of Costs	34,057.00	<u></u>	0.00	34,057.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
	In-House Care Supplies	88 700 00		0.00	30,782,00
530120	Housekeeping Supplies	30,782.00		0.00	30,782.00
Subtotal [4A1] In-	-House Care Supplies	30,782.00		00,0	00,102.00
Subgroup : [5A2]	Purchased from				
564140	Prescription Drugs	202,475.00		0.00	202,475.00
Subtotal [5A2] Pu		202,475.00		0.00	202,475.00
Subgroup : [5B]	Medicine Cabinet Drugs				
562100	Medical Supplies	25,498.00		0.00	25,498.00
564120	Over The Counter Drugs	12,964.00		0.00	12,964.00
Subtotal [5B] Me	dicine Cabinet Drugs	38,462.00		0.00	38,462.00
Subgroup : [5D]	Ambulance/Limousine	100.00		0.00	120.00
566140	Patient Transportation	120.00 120.00		0.00	120.00
Subtotal [5D] Am	bulance/Llmousine	120.00		0.00	120,00
Subgroup : [6E2]	Overan - Other				
562160	Oxygen Supplies	13,252.00		0.00	13,252,00
Subtotal [5E2] Or		13,252.00		0.00	13,252.00
Ottorom, formi	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Subgroup : [5F]	X-Rays and related radiological				
566200	X-ray Services	7,378.00		0.00	7,378,00
Subtotal [5F] X-R	ays and related radiological			0.00	7,378.00
Subgroup : [5H]	Laboratory				40.104.00
566190	Lab Fees	13,101.00		0,00_	13,101.00
Subtotal [5H] Lat	poratory	13,101.00		0,00	13,101.00
Out 158	Parantina.				
Subgroup : [5l]	Recreation Cable TV	8,973.00		0,00	8,973.00
550170 580100	Activities Supplies	2,716.00		0.00	2,716.00
580120	Entertainment/contr Services	11,070.00		0.00	11,070.00
Subtotal [5i] Rec		22,759.00		0.00	22,759.00
Custotal [c.] (tso					
Subgroup : [5J]	Other				
562110	PPD Medical Supplies	118,315.00		0.00	118,315.00
566010	I.V. Therapy/RT Exp	64,810.00		4,370.00	69,180.00
			RJE - 5	4,370.00	
566160	Med Equip Rental	44,129.00		0.00	44,129.00
566180	Patient Expenses	433.00		0.00 0.00	433.00 788.00
566210	Patient Consolidated Billing	788.00 560.00		0.00	560.00
570060	Physical Therapy Supplies	229,035.00		4,370.00	233,405.00
Subtotal [5J] Oth	ei .	220,000.00		4,010.00	
Total (20) Housel	keeping and Resident Care Basis for Allocation of Costs	557,364.00		4,370.00	561,734.00
iotai [20] riodaei	Rooping and Acordonic Date Dates for Amediates 47 4 4 4 1				
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
550100	Maintenance Supplies	33,698.00		0.00	33,698.00
550110	Repairs & Maintenance	50,620.00	<u></u>	0.00	50,620.00
	pairs and Maintenance	84,318.00		0.00	84,318.00
·					
Subgroup : [6B]		= ,			F. WEE 0-
550160	Fuel Oil	51,755.00		0.00	51,755.00
Subtotal [6B] Hea	at	51,755.00		00,00	51,755.00
	Make a Process				
Subgroup : [6C]	Light & Power	199,240.00		0.00	199,240.00
550150	Gas & Electric	199,240.00		0,00	199,240.00
Subtotal [6C] Lig	lik or Lower	100,240,00		0,70	
Subgroup : [6D]	Water				
Supgroup . [OD]					

Paradigm Cost Reports Medicald - Paradigm of Waterbury 2015 Cost Report 9/30/2015 A.01 - TB-CCNH A.03 - Grouping Final

Workpaper:	A.03 - Grouping Final			
Account	Description	ADJ	JE Ref#RJE	FINAL
		9/30/2015		9/30/2015
550180	Water & Sewer	54,180.00	0.00	54,180.00
Subtotal [6D] Wa	· ·	54,180.00	0.00	54,180.00
Subtotal [OD] ***				
Subgroup : [6F]	Other			
550120	Contract Svcs Maintenance	36,448.00	0.00	36,448.00
550140	Pest Control	851.00	0.00	851.00
550145	Groundskeeing/Snow Removal	14,821.00	0.00	14,821.00
550190	Trash Removal	30,972.00	0.00	30,972.00
Subtotal [6F] Oth	er	83,092.00	0.00	83,092.00
Subgroup : [7C]	Non-movable Equipment Deprec FF&E	10.040.00	0.00	10,040.00
501100		10,040.00	0.00	10,040.00
Suprotat [7C] Not	n-movable Equipment	20,040.00		
Subgroup : [7D] 501400	Movable Equipment Amortization Software	5,065.00	0.00	5,065.00
	vable Equipment	5,065.00	0.00	5,065.00
Subtotal [7D] Mo	vanie Equipment			
Subgroup : [8C]	Leasehold Improvements			
501300	Depr-Leasehold Improvmts	24,064.00	0.00_	24,064.00
Subtotal [8C] Lea	sehold Improvements	24,064.00	0.00	24,064.00
	5			
Subgroup : [9]	Rental Payments	283,481.00	0.00	283,481.00
500900	Rent Expense - Building	283,481.00	0,00	283,481.00
Subtotal [9] Rent	ai Payments	200,401.00	<u> </u>	200,101.00
	Real estate taxes paid by lessor	440 700 00	0.00	440 700 00
500510	Taxes - Real Estate	149,703.00	0.00	149,703.00
Subtotal [10B] Re	eal estate taxes paid by lessor	149,703.00	00,00	149,703.00
	Personal property taxes			0.040.00
500520	Taxes - Personal Property	6,649.00	0,00	6,649.00
Subtotal [10C] Pe	ersonal property taxes	6,649.00	0.00	6,649.00
Total [22] Mainte	nance and Property	951,587.00	0.00	951,587.00
	h h and and frames			
Group : [27]	Interest and Insurance			
502000 : [120]	Other Interest Expense	191,267.00	0.00	191,267.00
502150	Interest Working Capital Interest - Other	72,975.00	0,00	72,975.00
	ther Interest Expense	264,242.00	0.00	264,242.00
Subgroup • F1/A	Insurance on Property			
500530	Insurance - Property	10,302.00	0.00	10,302.00
	surance on Property	10,302.00	0,00	10,302.00
Subgroup : [14C	3' Other			
500450	Insurance - Non Property	72,555.00	0,00	72,555.00
Subtotal [14C3] (72,555.00	0.00	72,555.00
Total [27] Interes	t and Insurance	347,099.00	0.00	347,099.00
			<u></u>	
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicald Residents (CT only)	(11,536,573.00)	0.00	(11,536,573.00)
400100 Subtotal [1A] Me	Room & Board - MD dicald Residents (CT only)	(11,536,573.00)	0.00	(11,536,573.00)
Subgroup : [18] 400155	Medicaid room and board contractual allowance Contractual Allowance (R&B) - MD	3,036,666.00	0.00	3,036,666.00
400170	Pr. Yr. Revenue Adjustments - MD	(210.00)	0.00	(210.00)
	dicaid room and board contractual allowance	3,036,456.00	0.00	3,036,456.00
Cubaraus - ro As	Medicare Residents (All Inclusive)			
Subgroup : [3A] 400200	Room & Board - MA	(1,558,961.00)	0.00	(1,558,961.00)
400269	Sequester Med A	42,222.00	0,00	42,222.00
.00200		•		

Client:

Paradigm Cost Reports Medicald - Paradigm of Waterbury 2015 Cost Report 9/30/2015 A.01 - TB-CCNH A.03 - Grouping Final

Workpaper:	A.03 - Grouping Final			
Account	Description	ADJ	JE Ref# RJE	FINAL
		9/30/2015		9/30/2015
Subtotal [3A] Me	edicare Residents (All Inclusive)	(1,516,739.00)	0.00	(1,516,739.00)
Subgroup : [38]	Medicare room and board contractual allowance			
400255	Contractual Allowance (R&B) - MA	(952,248.00)	0.00	(952,248.00)
400270	Pr. Yr. Revenue Adjustments - MA	(964,00)	0.00	(964.00)
	edicare room and board contractual allowance	(953,212.00)	0.00	(953,212.00)
Subgroup : [4A] 400000	Private-pay residents and other Room & Board - PVT	(227,628.00)	0.00	(227,628.00)
400300	Room & Board - Hospice	(4,110.00)	0.00	(4,110.00)
400400	Room & Board - Managed Care	(131,070.00)	0.00	(131,070.00)
	vate-pay residents and other	(362,808.00)	0.00	(362,808.00)
	M. A.			
Subgroup : [4B] 400055	Private-pay room and board contractual allowance Contractual Allowance (R&B) - PVT	5,546,00	0.00	5,546.00
400055 400355	Contractual Allowance (R&B) - Hospice	(1,890.00)	0.00	(1,890.00)
400355 400455	Contractual Allowance (R&B) - Managed Care	(36,314.00)	0.00	(36,314.00)
	ivate-pay room and board contractual allowance	(32,658.00)	0.00	(32,658.00)

Subgroup : [5A]		(405 800 00)	0.00	(49E C20 00)
400220	Pharmacy - MA	(185,629.00)	0.00	(185,629.00)
suptotal [5A] Pro	escription Drugs - Medicare	(185,629.00)	0.00	(185,629.00)
Subgroup : [5C]	Prescription Drugs - Non-medicare			
400120	Pharmacy - MD	(15,318.00)	0.00	(15,318.00)
400420	Pharmacy - Managed Care	(19,415.00)	0.00	(19,415.00)
Subtotal [5C] Pro	escription Drugs - Non-medicare	(34,733.00)	0.00	(34,733.00)
Subgroup : [7A]	Physical Therapy - Medicare			
400235	Physical Therapy - MA	(375,088.00)	0.00	(375,088.00)
400635	Physical Therapy - Medicare B	(132,800.00)	0.00	(132,800.00)
Subtotal [7A] Ph	ysical Therapy - Medicare	(507,888.00)	0.00	(507,888.00)
Subgroup : [7C]	Physical Therapy - Non-medicare			
400135	Physical Therapy - MD	(80,741.00)	0,00	(80,741.00)
400435	Physical Therapy - Managed Care	(28,141.00)	0.00	(28,141.00)
Subtotal [7C] Ph	ysical Therapy - Non-medicare	(108,882.00)	0.00	(108,882.00)
Subgroup : [8A]	Speech Therapy - Medicare			
400245	Speech Therapy - MA	(61,688.00)	0.00	(61,688.00)
400645	Speech Therapy - Medicare B	(29,774.00)	0.00	(29,774.00)
	eech Therapy - Medicare	(91,462.00)	0.00	(91,462.00)
, , ,				
Subgroup : [8C]		/40 400 000	0.00	(40.400.00)
100145	Speech Therapy - MD	(19,100.00)	0.00	(19,100.00)
100445	Speech Therapy - Managed Care	(4,353.00)	0.00	(4,353.00)
Subtotal [8C] Sp	eech Therapy - Non-medicare	(23,453.00)		(23,453.00)
Subgroup : [9A]	Occupational Therapy - Medicare			
100240	Occupational Therapy - MA	(362,393.00)	0,00	(362,393.00)
100640	Occupational Therapy - Medicare B	(96,950.00)	0.00	(96,950.00)
Subtotal [9A] Oc	cupational Therapy - Medicare	(459,343.00)		(459,343.00)
Subgroup : [9C]	Occupational Therapy - Non-medicare			
400140	Occupational Therapy - MD	(56,192.00)	0.00	(56,192.00)
400440	Occupational Therapy - Managed Care	(25,665.00)	0.00	(25,665.00)
Subtotal [9C] Oc	cupational Therapy - Non-medicare	(81,857.00)	0.00	(81,857.00)
	Other - Medicare	(12.2.12.20)		(40.040.00)
400215	Lab - MA	(12,240.00)	0.00	(12,240.00)
400225	IV Therapy - MA	(1,364.00)	0.00	(1,364.00)
400227	Oxygen - MA	(4,456.00)	0.00	(4,456.00)
400230	X-Ray - MA	(6,817.00)	0.00	(6,817.00)
400260	Contractual Allowance (Ancillaries) - MA	1,009,418.00	0.00 0.00	1,009,418.00
400276	IV Therapy - M MA Contractual Allowance (Anciltaries) - M MA	(33,434.00) 33,434.00	0.00	(33,434.00) 33,434.00
400289 400660	Contractual Allowance (Anciltaries) - M MA Contractual Allowance (Anciltaries) - Medicare B	51,183.00	0.00	51,183.00
400669	Sequester Med B	2,947.00	0.00	2,947.00
4∪0669 Subtotal [10A] O		1,038,671.00	0.00	1,038,671.00
Customi Livel O	stot - modifoli e	1,000,07 1,00		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

Client:

Paradigm Cost Reports

Engagement:

Medicald - Paradigm of Waterbury 2015 Cost Report

Period Ending: Trial Balance: 9/30/2015 A.01 - TB-CCNH A.03 - Grouping Final

Net (Income) Loss

Workpaper: RJE FINAL ADJ JE Ref# Account Description 9/30/2015 9/30/2015 Subgroup: [10B] Other - Non-medicare (650.00) 0,00 (650.00) 400047 Ancillaries - PVT 829.00 0.00 829,00 400060 Contractual Allowance (Ancillaries) - PVT 400115 Lab - MD (28.00)0.00 (28.00)400125 IV Therapy - MD (1,881.00) 0.00 (1,881.00) 400127 Oxygen - MD (6,464.00)0.00 (6,464.00)400130 X-Ray - MD (140.00) 0.00 (140.00)Contractual Allowance (Ancillaries) - MD 179,457.00 0.00 179,457.00 400160 Contractual Allowance (BC/BS Disc) - MA 18,026.00 0.00 18,026.00 400265 Lab - Managed Care
IV Therapy - Managed Care
Oxygen - Managed Care
X-Ray - Managed Care 400415 400425 (793.00) 0.00 (793.00)(4,597.00) 0.00 (4,597.00) 400427 400430 (64.00) 0.00 (64.00)(351.00) (351.00) 0.00 83,379.00 Contractual Allowance (Anc.) - Managed Care 0.00 83,379.00 400460 Subtotal [10B] Other - Non-medicare 266,723.00 266,723.00 0.00 Subgroup : [15] Interest Income (33.00) Interest Income (33.00)0.00 Subtotal [15] Interest Income (33.00)0.00 (33.00)Subgroup : [18] Other Revenue 400840 Vending Income (1,188.00)0.00 (1,188.00)400860 Miscellaneous Revenue (2,576.00) 0.00 (2,576.00) 500494 Medicaid Medicare Recoupment Expense (35,868.00) 0.00 (35,868.00) Subtotal [18] Other Revenue 0.00 (39,632.00) (39,632.00) Total [30] Statement of Revenue (11,593,052.00) 0.00 (11,593,052.00) Sum of Account Groups 0.00 0.00 0.00

0.00

0.00

0.00

Paradigm Cost Reports Medicaid - Paradigm of Waterbury 2015 Cost Report

Client: Engagement: Period Ending: Trial Balance: Workpaper:

9/30/2015

A.01 - TB-CCNH H.01 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
	irnal Entries JE# 1	1.01		
To reclass overtime	e to the correct salary lines			
500040	Salaries - Business Office		881.00	
520020	Wages-cooks		740.00	
520030	Wages Dietary Aides		2,180.00	
530020	Salaries - Houskpg Staff		833.00	
540020	Salaries - Laundry Staff		922.00	
550020	Wages-Maintenance Staff		895.00	
560030	RN Nursing Supervisor		24,678.00	
560060	MDS Coordinator		3,865.00	
560080	Central Supl Clerk(Aide)		66.00	
560100	Infection Control		6,691.00	
562020	Salaries-RN		517.00	
562030	Salaries-LPN		73,411.00	
562040	Salaries - CNAs		25,894.00	
570055	Salaries - P.T.A.		1,868.00 53.00	
570070	Salaries ST Staff		319.00	
570090	Salaries - OT		610.00	
570100	Salaries - COTA		1,808.00	•
580010	Salaries - Activities Director		89.00	
580020	Salaries - Activities -Staff		82,00	
590020	Salary Social Svc Staff Salaries Administrator/AsstAdmin		02.00	
500010 500050	Salaries Administrator/Assi/Admin			
500060	Salaries - Overtime			146,402.00
520010	Salaries - Overtime Salaries - Food Serv Dir			,
520040	Dietician			
530010	Salaries - Houskpg Supv			
550010	Salaries-Maint Supervisor			
560010	Director Of Nursing			
560020	ADNS			
560040	Nursing Scheduler			
560090	Medical Records			
570010	Dir Rehab			
570050	Salaries - PT			
590010	Salaries Social Svc Dir			
Total			146,402.00	146,402.00
Reclassifying Jou	ırnal Entries JE # 2	I.01		
To reclass PTO/ET				
			44744.00	
510003	Accrued Benefits Exp - PTO ETO		14,741.00	338.00
500010	Salaries Administrator/AsstAdmin			368.00
500040	Salaries - Business Office			155.00
500050	Salaries Admissions			140.00
520010	Salaries-Food Serv Dir			391.00
520020	Wages-cooks			739.00
520030 520040	Wages Dietary Aides			156.00
520040 530010	Dietician Salaries - Houskpg Supv			58.00
530010	Salaries - Houskpg Supv Salaries - Houskpg Staff			718.00
540020	Salaries - Housepy Staff			250.00
550010	Salaries - Lauridry Starr Salaries-Maint Supervisor			87.00
550020	Wages-Maintenance Staff			86,00
560010	Director Of Nursing			254.00
560020	ADNS			225.00
560030	RN Nursing Supervisor			956.00
560040	Nursing Scheduler			83.00
	**			365.00
560060	MDS Coordinator			
560060 560080	MIDS Coordinator Central Supl Clerk(Aide)			92.00 61.00

Paradigm Cost Reports Medicaid - Paradigm of Waterbury 2015 Cost Report 9/30/2015 A.01 - TB-CCNH H.01 - Reclassifying Journal Entries Report

vvonpaper.	11.01 - Medidon Juig overtici minise Melesie			
Account	Description	W/P Ref	Debit	Credit
560100	Infection Control			167.00
562020	Salaries-RN			189.00
562030	Salaries-LPN			3,455.00
562040	Salaries - CNAs			3,981.00
570010	Dir Rehab			149.00
570050	Salaries - PT			10.00
570055	Salaries - P.T.A.			91.00
570070	Salaries ST Staff			85.00
570090	Salaries - OT			228.00
570100	Salaries - COTA			402.00
580010	Salaries - Activities Director			150.00
580020	Salaries - Activities -Staff			84.00
590010	Salaries Social Svc Dir			181.00
590020	Salary Social Svc Staff			47.00
Total			14,741.00	14,741.00
Reclassifying Jour	rnal Entries JE # 3 y from the dentist line	D.01 - profees		
Marcum 103	Contract Svcs - Audiology		2,592,00	
566060	Contract Svcs - Additionary		2,562,65	2,592.00
Total	Commade GVCS - Deman		2,592.00	2,592.00
Reclassifying Jour To reclass OT & ST		D.01 - profees		
			0.055.00	
7835.000	Contract Svcs - Speech Therapy		3,655.00	
7845.000	Contr Svcs - Occupational Ther		9,421.00	40.070.00
570040 Total	Rehab Contracted Services		13,076.00	13,076.00 13,076.00
Reclassifying Jour To reclass expense:	rnal Entries JE # 5 s to the correct account	D.01 - 562180		
566010	I.V. Therapy/RT Exp		4,370.00	
562180	Contract Nursing			4,370.00
Total			4,370.00	4,370.00
Reclassifying Jour To reclass Careword	rnal Entries JE # 6 x from copier maintenance	D.01 - detail		
500332	Contract Svcs - IT Support		1,027.00	
500310	Rental Of Equipment			1,027.00
Total			1,027.00	1,027.00
Reclassifying Jour To reclass dues app		D.01		
Marcum 101	Chamber of Commerce Dues		2,201.00	
Marcum 102	Dues		8,384.00	
500240	Dues & Subscriptions			10,585.00
Total			10,585.00	10,585.00



Workpaper Index; Prepared By: Reviewed By:

Workpaper Date: 2/

Run Date:

2/12/2016 2/12/2016

VHCL CKLST

Provider Name: Provider Number: Paradigm Healthcare Center of Waterbury, LLC

Provider Number: 90 Period Ended: 9/3

9001

9/30/15

Name of Workpaper:

VEHICLE COMPLIANCE CHECKLIST

PURPOSE:

To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? Request insurance cards and current vehicle registration.				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?	1,11. 1,7112-1712			
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowablemonthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion: