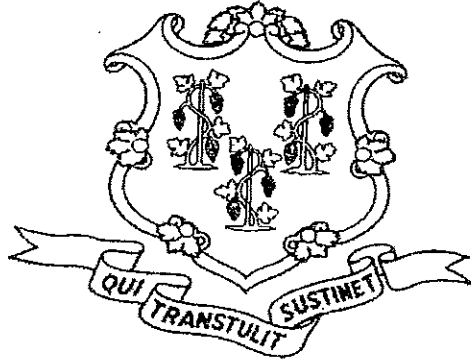
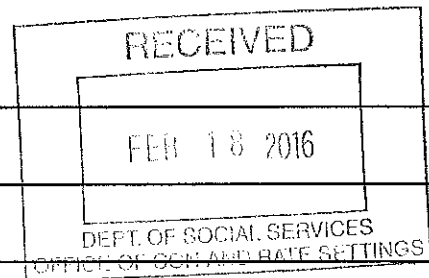


State of Connecticut



15-92

Annual Report of Long-Term Care Facility Cost Year 2015



Name of Facility (as licensed) Paradigm Healthcare Center of West Haven, LLC	
Address (No. & Street, City, State, Zip Code) 310 Terrace Avenue, West Haven, CT 06516	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2014	Report for Year Ending 9/30/2015

License Numbers:	CCNH 2355	RHNS	(Specify)	Medicare Provider 07-5201B
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Medicaid Provider Numbers:	CCNH 10926	RHNS	ICF-IID
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For Department Use Only

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

RECEIVED

FEB 23 2016

MYERS & STAUFFER LC

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General Information

Name of Facility (as licensed) Paradigm Healthcare Center of West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2015	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Paradigm Healthcare Center of West Haven, 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.

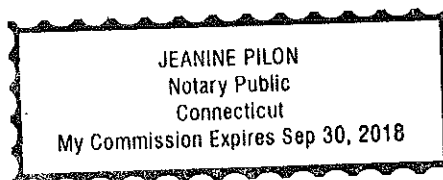
I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the 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) <i>office</i> <i>Daniel Brencher</i>	Date <i>2/16/16</i>
Printed Name (Administrator) Daniel Brencher			Printed Name (Owner) <i>office</i> See Page 3 <i>John Brencher Jr</i>	
Subscribed and Sworn to before me:	State of <i>CT</i>	Date <i>2/16/16</i>	Signed (Notary Public) <i>Jeanine Pilon</i>	Comm. Expires <i>9,30,18</i>
Address of Notary Public <i>75 Matthews St Brook CT 06010</i>				

(Notary Seal)



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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Paradigm Healthcare Center of West Haven, LLC		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 310 Terrace Avenue, West Haven, CT 06516				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 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

Phone No. of Facility 203-932-2247		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Paradigm Healthcare Center of West Haven, LLC		Address (No. & Street, City, State, Zip) 310 Terrace Avenue, West Haven, CT 06516		
License Numbers:	CCNH 2355	RHNS	(Specify)	Medicare Provider No. 07-5201B
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Daniel Brencher		Nursing Home Administrator's License No.:	1913	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Paradigm Healthcare Center of West Haven, CT	License No. 2355	Report for Year Ended 9/30/2015	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire
 Related Parties***

Name of Facility	License No.	Report for Year Ended	Page	of		
Paradigm Healthcare Center of West Haven, LLC	2355	9/30/2015	4	37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report	Cost Reported	Actual Cost to the Related Party
Paradigm Management, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Management of HR, Finance, Clinical, Ops	Pg. 16 / Line m12	354,176	288,186
Paradigm Management, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Disability Insurance - Corp Policy	Pg. 15 / Line 1a2	6,675	6,675
Paradigm Management, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Life Insurance - Corp Policy	Pg. 15 / Line 1a6	2,659	2,659
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Corporate Health/Dental Policy	Pg. 15 / Line 1a5	776,062	776,062
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Workers' Compensation	Pg. 15 / Line 1a1	317,333	317,333
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	401k Plan	N/A		3,530
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Shared Working Capital Interest - based on A/	Pg. 27 / Line 12D	160,429	160,429
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Property Insurance	Pg. 27 / Line 14a	9,692	9,692
Paradigm Healthcare Development, LLC	177 Whitewood Road, Waterbury, CT 06708	<input type="radio"/> Yes <input checked="" type="radio"/> No	Liability Insurance	Pg. 27 / Line 14c3	59,099	59,099

* Use additional sheets if necessary.

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

**General Information and Questionnaire
 Related Parties***

Name of Facility Paradigm Healthcare Center of West Haven, LLC	License No. 2355	Report for Year Ended 9/30/2015	Page 4a	of 37				
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No								
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.								
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No								
If "Yes," provide the following information:								
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10%	Physical Therapy	Pg. 13 / Line B5a	8,008	8,008
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10%	Occupational Therapy	Pg. 13 / Line B10a	8,720	8,720
Synergy Therapy Services, LLC	44 Bluff Point Road, South Glastonbury, CT 06703	<input checked="" type="radio"/>	<input type="radio"/>	10%	Speech Therapy	Pg. 13 / Line B9a	4,446	4,446
		<input type="radio"/>	<input type="radio"/>	0%				
		<input type="radio"/>	<input type="radio"/>	0%				
		<input type="radio"/>	<input type="radio"/>	0%				
		<input type="radio"/>	<input type="radio"/>	0%				
		<input type="radio"/>	<input type="radio"/>	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

Name of Facility Paradigm Healthcare Center of West Haven, LL	License No. 2355	Report for Year Ended 9/30/2015	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (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 costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> 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 Corp Policy allocated on beds, corporate health and dental is billed separately to each facility, interest on line of credit based on A/R balance. 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.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made. </div>				
N/A				

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility	License No.	Report for Year Ended		Page	of	
		9/30/2015				6
Name and Address of Lessor	Description of Items Leased	Date of Lease**		Term of Lease	Annual Amount of Lease	Amount Claimed
		Yes	No			
Paradigm Healthcare Center of West Haven, LLC	2355					
Pinney Bowes, 1 Elmcroft Road, Stamford, CT	Postage Machine	<input type="radio"/>	<input checked="" type="radio"/>	Open Ended	319	319
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
		<input type="radio"/>	<input type="radio"/>			
Is a Mileage Log Book Maintained for All Leased Vehicles ?					<input type="radio"/> Yes	<input type="radio"/> No
Total ***					319	319

* 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 Paradigm Healthcare Center of We	License No. 2355	Report for Year Ended 9/30/2015	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Drive, New Haven, CT 06511		
Services Provided by This Firm (<i>describe fully</i>)				
1	Audit, tax preparation, cost report and reimbursement advisory services		\$	20,100
2			\$	
3			\$	
4			\$	
			Charge for Services Provided	
			\$ 20,100	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 MidCap Financial 2 Murtha Cullina LLP 3 Reid & Riege, P.C. 4 Lerhonda Barnes 5 Various			Telephone Number 301-841-3736 860-240-6000 860-278-1150 Various	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 7255 Woodmont Avenue, Bethesda, MD 20814 2 185 Asylum Street, Hartford, CT 06103 3 One Financial Plaza, Hartford, CT 06101 4 5 Various				
Services Provided by This Firm (<i>describe fully</i>)				
1	Due diligence and line of credit legal fees (Disallowed on Pg. 28)		\$	12,039
2	General representation		\$	6,237
3	Representation in suits related to A/P (Disallowed on Pg. 28)		\$	2,725
4	Settlement paid to Lerhonda Barnes (Disallowed 50% on Pg. 28)		\$	5,500
5	Conservatorship for residents (Disallowed)		\$	1,180
			Charge for Services Provided	
			\$ 27,681	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15, Line 1e				

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended				Page	of					
		9/30/2015						8	37			
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)							
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30								
		Total All Levels	Total CCNH Level	Total RHNS Level	Total (Specify)	Total	CCNH	RHNS	Total	CCNH	RHNS	Total (Specify)
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period		98	98			98	98		98	98		
B. On last day of THIS report period		98	98			98	98		98	98		
2. Number of Residents												
A. As of midnight of PREVIOUS report period		90	90			90	90		90	90		
B. As of midnight of THIS report period		87	87			87	87		87	87		
3. Total Number of Days Care Provided During Period												
A. Medicare		3,591	3,591			2,657	2,657		934	934		
B. Medicaid (Conn.)		28,883	28,883			21,664	21,664		7,219	7,219		
C. Medicaid (other states)												
D. Private Pay		672	672			547	547		125	125		
E. State SSI for RCH												
F. Other (Specify) Managed Care		(220)	(220)			(229)	(229)		9	9		
G. Total Care Days During Period (3A thru F)		32,926	32,926			24,639	24,639		8,287	8,287		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days												
B. Other Bed Reserve Days												
5. Total Resident Days (3G + 4A + 4B)		32,926	32,926			24,639	24,639		8,287	8,287		

Schedule of Resident Statistics (Cont'd)

Name of Facility Paradigm Healthcare Center of West Haven, J			License No. 2355			Report for Year Ended 9/30/2015			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH	RHNS	(Specify)			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare		Medicaid		Self-Pay			Other State Assisted					
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR				
No. of Residents	7		79		1								
Per Diem Rate													
a. One bed rm.	Various		241.13		422.00								
b. Two bed rms.	Various		241.13		380.00								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								3,970	3,970				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								556	556				
2. Restorative Treatments													
C. Other								8,714	8,714				
D. Total Physical Therapy Treatments								13,240	13,240				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								940	940				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								81	81				
2. Restorative Treatments													
C. Other								1,260	1,260				
D. Total Speech Therapy Treatments								2,281	2,281				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								5,387	5,387				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								521	521				
2. Restorative Treatments													
C. Other								10,028	10,028				
D. Total Occupational Therapy Treatments								15,936	15,936				

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Paradigm Healthcare Center of West Haven, LLC	2355	9/30/2015	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	108,003	2,080				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	96,102	5,604				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	431,996	20,563				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	239,402	14,197				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	85,911	4,157				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	84,496	4,268				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	150,934	3,198				
b. RN						
1. Direct Care	505,157	13,340				
2. Administrative**	244,991	6,711				
c. LPN						
1. Direct Care	852,822	28,310				
2. Administrative**						
d. Aides and Attendants	1,329,433	74,193				
e. Physical Therapists	88,455	2,181				
f. Speech Therapists	74,692	1,432				
g. Occupational Therapists	191,008	5,049				
h. Recreation Workers	76,962	4,621				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	127,762	4,288				
n. Marketing						
o. Other (Specify) See Attached Schedule	38,962	2,080				
<i>A-13. Total Salary Expenditures</i>	4,727,088	196,272				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Paradigm Healthcare Center of West Haven, LLC		2355		9/30/2015		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
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 is provided. Use additional sheets if required.

** Include all employment worked during the cost year.

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Paradigm Healthcare Center of West Haven, LLC		2355		9/30/2015		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
Section III - Administrators***									
Daniel Brencher	108,003		Non-discrim	Administrator	2,080	A2			
Section IV - Assistant Administrators									

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

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

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Paradigm Healthcare Center of West Haven, LLC	2355	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	3,812	153				
3. Pharmacist	9,912	180				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	80,716	1,505				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	36,099	144				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	5,166	91				
b. Other						
10. Occupational Therapist						
a. Resident Care	8,720	174				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	3,356	136				
B-13 Total Fees Paid in Lieu of Salaries	147,781	2,383				

* 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 Paradigm Healthcare Center of West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2015	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
United Dental Resources, LLC; 411 Highland Ave., Ste 1-N; Waterbury CT 06708	Dentist / Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Dental LLP 174 Scott Road, Prospect, CT 06712	Dentist / Audiology	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
ACCUSCRIPT CONSULTING SERVICES LLC; 276 CEDARBRIDGE AVE; LAKEWOOD,	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LifeMed Pharmacy LLC.; 447 Doughty Blvd; Inwood NY 11096	Pharmacist / Medical Records	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
National Staffing Solutions, 925 S Semoran Blvd Suite 108, Winter Park, FL 32792	PT Resident Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Stern Therapy Consultants LLC; 50 Lyncrest Drive; Monsey, NY 10952	PT Resident Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Synergy Therapy Services, Inc.; 44 Bluff Point Road; South Glastonbury, CT 06073	PT, OT and ST Resident Care	<input checked="" type="radio"/>	<input type="radio"/>	Wife of Scott Ziskin	
SDX Swallowing Diagnostics, LLC; 21 Waterville Rd.; Avon, CT 06001	ST Resident Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Anuruddah Walaliyadda	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Omnicare of CT, 525 Knotter Dr, Cheshire, CT 06410	Medical Records	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Paradigm Healthcare Center of West Haven, LLC	2355	9/30/2015		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 317,333	317,333			
2. Disability Insurance	\$ 6,675	6,675			
3. Unemployment Insurance	\$ 124,811	124,811			
4. Social Security (F.I.C.A.)	\$ 357,463	357,463			
5. Health Insurance	\$ 776,062	776,062			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,659	2,659			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 234,050	234,050			
8. Uniform Allowance	\$ 11,624	11,624			
9. Other (<i>Specify</i>) See Attached Schedule	\$ 31,061	31,061			
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 96,617	96,617			
d. Accounting and Auditing	\$ 20,100	20,100			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 27,681	27,681			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 6,170	6,170			
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 26,316	26,316			
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 616,621	616,621			
Subtotal	\$ 2,655,243	2,655,243			

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

(Carry Subtotals forward to next page)

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

Paradigm Healthcare Center of West Haven, LLC
9/30/2015

Attachment Page 15

Schedule of Other Employee Benefits

Description	CCNH	RHNS	(Specify)
	-		
Employee Physicals/Pre Employment	\$ 3,024		
Union Training	\$ 28,037		
Total	\$ 31,061	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH	RHNS	(Specify)
	-		
Total	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended		Page	of
Paradigm Healthcare Center of West Haven, LLC	2355	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:		2,655,243	2,655,243		
i. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$ 2,046	2,046			
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$ 2,574	2,574			
5. Education Expenses Related to Seminars and Conventions	\$				
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$				
7. Other (<i>Specify</i>) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 2,136	2,136			
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$				
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 3,621	3,621			
4. Fund-Raising***	\$				
5. Medical Records	\$ 1,282	1,282			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$ 1,157	1,157			
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 5,016	5,016			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$ 495	495			
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 59,340	59,340			
12. Administrative Management Services**	\$ 354,176	354,176			
13. Other (<i>Specify</i>) See Attached Schedule	\$ 28,829	28,829			
C-14 Total Administrative & General Expenditures	\$ 3,115,915	3,115,915			

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

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

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

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	-		
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	-		
Advertising - Promotional	\$ 3,621		
Total Other Advertising	\$ 3,621	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	-		
CAHCF	\$ 5,016		
Total Dues	\$ 5,016	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	-		
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	-		
Bank Charges	\$ 23,471		
Printing	\$ 629		
Business License Fees	\$ 1,441		
Licenses & Permits - Food License Renewal	\$ 400		
Licenses & Permits - National Government Services	\$ 542		
Licenses & Permits - State of CT Department of Construction Services	\$ 320		
Licenses & Permits - Bi-annual Facility License Renewal	\$ 930		
Fines & Penalties	\$ 1,096		
Total Other Administrative and General	\$ 28,829	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Paradigm Healthcare Center of West Haven	2355	9/30/2015	17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Paradigm Management, LLC	354,176	Management of HR, Finance, Clinical, Operations	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)

Name of Facility		License No.	Report for Year Ended		Page	of
Paradigm Healthcare Center of West Haven, LLC		2355	9/30/2015		18	37
Item		Total	CCNH	RHNS	(Specify)	
2. Dietary						
a. In-House Preparation & Service						
1.	Raw Food	\$ 193,431	193,431			
2.	Non-Food Supplies	\$ 11,861	11,861			
3.	Other (Specify) _____	\$ _____				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$ 19,274	19,274			
c. Management Services**		\$ _____				
d. Other (Specify) _____		\$ _____				
2E. Total Dietary Expenditures (2a + b + c + d)		\$ 224,566	224,566			
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*						
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No						
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)						
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.						
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.						
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)						

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Name of Facility Paradigm Healthcare Center of West Haven, LLC		License No. 2355	Report for Year Ended 9/30/2015	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3.	Laundry				
a.	In-House Processing*	Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	9,993	9,993	
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
		Amt. \$			
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
		Amt. \$			
4.	Repair and/or purchase of linens.***	Lbs.			
		Amt. \$			
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c.	Management Services**	\$			
d.	Other (Specify)	\$			
3E.	Total Laundry Expenditures (3a + b + c + d)	\$	9,993	9,993	
3F.	Laundry Questionnaire				
G.	Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J.	Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3E.

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

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Paradigm Healthcare Center of West Haven, LL		2355	9/30/2015		20	37
Item		Total	CCNH	RHNS	(Specify)	
4. Housekeeping	Sq. Ft. Serviced by Personnel					
a. In-House Care						
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$	28,485	28,485			
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel					
	Amt. \$					
c. Management Services*		\$				
d. Other (<i>Specify</i>)		\$				
4E. Total Housekeeping Expenditures (4a + b + c + d)		\$ 28,485	28,485			
5. Resident Care (Supplies)**						
a. Prescription Drugs***						
1. Own Pharmacy		\$				
2. Purchased from Pharmacy		\$ 150,729	150,729			
b. Medicine Cabinet Drugs		\$ 20,308	20,308			
c. Medical and Therapeutic Supplies		\$				
d. Ambulance/Limousine***		\$ 38	38			
e. Oxygen						
1. For Emergency Use		\$				
2. Other***		\$ 17,006	17,006			
f. X-rays and Related Radiological Procedures***		\$ 6,525	6,525			
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$				
h. Laboratory***		\$ 15,415	15,415			
i. Recreation		\$ 15,070	15,070			
j. Other (Specify)**** See Attached Schedule		\$ 154,556	154,556			
5K. Total Resident Care Expenditures (5a - 5j)		\$ 379,647	379,647			

* 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	\$ 107,298		
Diapers/Disposables	\$ 1,439		
I.V. Therapy/RT Exp	\$ 21,596		
Med Equip Rental - Exercise bike for PT	\$ 2,070		
Med Equip Rental - Oxygen Rental	\$ 21,189		
Patient Expenses	\$ 173		
Patient Consolidated Billing	\$ 71		
Physical Therapy Supplies	\$ 720		
Total Other Resident Care	\$ 154,556	\$ -	\$ -

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

Name of Facility		Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	License No.	Report for Year Ended	Total Cost/Page Ref.***				Page of	
Name of Individual or Company	Yes		No	Full Explanation of Service Provided*				CCNH	RHNS	(Specify)	Pg		Line
Paradigm Healthcare Center of West Haven, LLC						2355	9/30/2015					21	37
Unicorn		25B Hanover Road, Florham Park, NJ 07932	<input type="radio"/>	<input checked="" type="radio"/>	N/A			18,913				16	11
Caretech Supplies, LLC		1123 McDonald Ave, Brooklyn, NY 11230	<input type="radio"/>	<input checked="" type="radio"/>	N/A			16,500				18	2b
Perfect Landscaping, LLC		19 Fort Point St, Norwalk, CT 06855	<input type="radio"/>	<input checked="" type="radio"/>	N/A			20,330				22	6f
All American Waste, LLC		80 Garfield Ave, Stratford, CT 06615	<input type="radio"/>	<input checked="" type="radio"/>	N/A			30,866				22	6f
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									
			<input type="radio"/>	<input type="radio"/>									

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Paradigm Healthcare Center of West Haven, L	2355	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 29,559	29,559				
b. Heat	\$					
c. Light & Power	\$ 71,070	71,070				
d. Water	\$ 16,122	16,122				
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$ 319	319				
f. Other (<i>itemize</i>)	\$ 73,217	73,217				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 190,287	190,287				
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 137,200	137,200				
c. Non-Movable Equipment	\$					
d. Movable Equipment	\$ 16,219	16,219				
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 153,419	153,419				
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 33,068	33,068				
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 33,068	33,068				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 231,510	231,510				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 62,220	62,220				
c. Personal property taxes	\$ 2,291	2,291				
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 482,508	482,508				

* 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 Svcs Maintenance	\$ 17,210		
Pest Control	\$ 1,170		
Groundskeeing/Snow Removal	\$ 22,749		
Trash Removal	\$ 32,088		
Total Other Repairs and Maintenance	\$ 73,217	\$ -	\$ -

Depreciation Schedule

Name of Facility Paradigm Healthcare Center of West Haven, LLC		License No. 2355		Report for Year Ended 9/30/2015				Page 23	of 37			
Property Item	Is a mileage logbook maintained?	Date of Acquisition		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
		Yes	No									Month
A. Land Improvements												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
A-4. Subtotal												
B. Building and Building Improvements												
1. Acquired prior to this report period				3,430,000		3,430,000	720,582	S/L	25	137,200		
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
B-4. Subtotal											137,200	
C. Non-Movable Equipment												
1. Acquired prior to this report period												
2. Disposals (attach schedule)												
3. Acquired during this report period (attach schedule)												
C-4. Subtotal												
D. Movable Equipment												
1. Motor Vehicles (Specify name, model and year of each vehicle)												
a.												
b.												
c.												
d.												
2. Movable Equipment												
a. Acquired prior to this report period				217,749		217,749	91,271	S/L	Var	14,774		
b. Disposals (attach schedule)												
c. Acquired during this report period (attach schedule)												
D-3. Subtotal				15,502		15,502		S/L	Var	1,445		
E. Total Depreciation											16,219	
											153,419	

Paradigm Healthcare Center of West Haven, LLC
9/30/2015

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
10/27/2014	3 TV's	\$ 475	10	\$ 24
10/27/2014	Mattress	\$ 1,085	10	\$ 54
10/27/2014	Mattress, Advantage VE, 36X80X6,FB	\$ 542	10	\$ 27
7/31/2015	WIFI APS and set up	\$ 13,400	5	\$ 1,340
Total additions for Movable Equipment		\$ 15,502		\$ 1,445 *
Deletions:				
Total deletions for Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Paradigm Healthcare Center of West Haven, LLC	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	of 37
	Month	Year							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var		Various	494,021	115,929	S/L	Var	33,068	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
D. Total Amortization									
									33,068
									33,068

* 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 Health Care of West Haven, LLC
 Depreciation Schedule
 September 30, 2015

Description	Date of Acq	Cost	Useful Life	2014 Accum	2015 Depr	2015 Accum	NBV
Building/Building Improvements							
Building*	7/1/2009	3,430,000	25	\$ 720,582	\$ 137,200	\$ 857,782	2,572,218
Total Building		3,430,000		\$ 720,582	\$ 137,200	\$ 857,782	\$ 2,572,218
Movable Equipment							
Movable Equipment*	7/1/2009	\$ 264,000	5	264,000	-	264,000	-
Movable Equipment*		(248,000)	5	(248,000)	-	(248,000)	-
Total Movable		\$ 16,000		\$ 16,000	\$ -	\$ 16,000	\$ -
Total		\$ 3,446,000		\$ 736,582	\$ 137,200	\$ 873,782	\$ 2,572,218

*Values establish Per DSS Interim Rate Agreement of May 27, 2009 (Attached)

Description	Date of Acq	Cost	Useful Life	2014 Accum	2015 Depr	2015 Accum	NBV
Remaining Assets							
Leasehold Improvements							
Reliable Flooring (Floor)	7/29/2009	1,730	10	895	173	1,068	662
2010 Acquisitions	9/30/2010	110,119	15	36,706	7,341	44,047	66,072
2011 Acquisitions	Various	64,945	15	18,986	4,330	23,316	41,629
2012 Acquisitions	Various	309,874	15	58,472	20,658	79,130	230,744
2012 Acquisitions not rec'd in PY	Various	2,595	15	346	173	519	2,076
2013 Acquisitions	Various	2,259	10	433	226	659	1,600
2013 Acquisitions	Various	(1,229)	15	(157)	(82)	(239)	(990)
2014 Acquisitions - 100501 LHI Paradigm							
Two frames and fire doors	6/27/2014	2,498	15	167	167	334	2,164
2012-04: Reclass Pay #09 of 48 PPEnergy P-13	10/30/2012	1,229	15	82	82	164	1,065
Total Leasehold		\$ 494,020		\$ 115,930	\$ 33,068	\$ 148,997	\$ 345,023
Movable Equipment							
City Sign	7/1/2009	1,113	5	1,113	-	1,113	-
PowerPros - Software	6/24/2009	314	3	314	-	314	-
MIDI Achieve - Software	6/30/2009	218	3	218	-	218	-
ForeSite - Software	7/15/2009	644	3	644	-	644	-
2010 Software Acq.	Var	5,699	5	5,699	-	5,699	-
2010 Acquisitions	Var	24,716	5	24,716	-	24,716	-
2010 Acquisitions	11/5/2009	3,079	10	1,540	308	1,848	1,232
2011 Acquisitions	Var	116,049	15	27,159	7,737	34,895	81,153
2012 Software Acq.	6/30/2012	292	5	136	58	194	97
2012 Acquisitions	Var	6,846	5	3,951	1,369	5,320	1,526
2012 Acquisitions	Var	11,732	10	3,520	1,173	4,693	7,039
2012 Acquisitions	Var	2,903	15	573	194	767	2,136
2013 Acquisitions	Var	8,224	5	3,153	1,645	4,798	3,426
2013 Acquisitions	Var	1,773	10	339	177	517	1,256

2014 Acquisitions - 100511 FFE

Eco Wash Rapid Spin, 60 LB Reader and 6" Base	11/8/2013	7,923	10	792	792	1,584	6,339
ADC EWR-60 60lb Washer, Stainless Steel	10/25/2013	7,903	10	790	790	1,580	6,323
KCI - payment 1 of 12 - Vac Mgmt Fee	8/31/2011	(111)	15	(30)	-	(30)	(81)
KCI - payment 2 of 12 - Vac Mgmt Fee	8/31/2011	(111)	15	(30)	-	(30)	(81)
KCI - payment 2 of 12 - Vac Mgmt Fee	9/19/2011	(111)	15	(30)	-	(30)	(81)

2014 Acquisitions - 100531 - Software Paradigm

HP PC desktop and Monitor	1/31/2014	774	5	155	155	310	464
PC for Rehab	1/31/2014	253	5	51	51	102	151
Lenovo Ideatab S6000 10.1 Inch 16GB Tablet (Black)	1/31/2014	652	5	130	130	260	392
High Power Wireless N Access Point	1/31/2014	101	5	20	20	40	61
HP PC Desktop and Microsoft Office 2013 home and busi	9/12/2014	875	5	175	175	350	525

2015 Acquisitions - 100511 FFE

3 TV's	10/27/2014	475	10	-	24	24	451
Mattress	10/27/2014	1,085	10	-	54	54	1,031
Mattress, Advantage VE, 36X80X6,FB	10/27/2014	542	10	-	27	27	515

2015 Acquisitions - 100531 - Software Paradigm

WiFi APS and set up	7/31/2015	13,400	5	-	1,340	1,340	12,060
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Movable	\$ 217,251	\$ 75,100	\$ 16,219	\$ 91,318	\$ 125,933
Total Other Assets	\$ 711,272	\$ 191,029	\$ 49,286	\$ 240,316	\$ 470,956
Grand Total	\$ 4,157,272	\$ 927,611	\$ 186,486	\$ 1,114,098	\$ 3,043,174

Total Assets Per F/S	142,454
Less: Total Assets Per C/R Schedule	711,272
Add: HC REIT Transfers	568,912
Variance	94 (a)

F/S vs C/R Calculation					
Per Trial Balance	142,454			36,168	106,286
Leashold Improvements Per C/R Schedule	494,020	115,930	33,068	148,997	345,023
Depreciation Per Trial Balance	13,253				
Depreciation Per C/R Schedule	186,486				(238,737)
Rounding	1				(1)
F/S vs C/R Depreciation - Page 36, Line F2	(173,234)				(238,738)

Tickmarks

(a) Amount was reclassified to an expense on the 2011 Medicaid Cost Report. See asset descriptions below:

07/31/11 Edain Bentley - PHONE STM	67
09/30/11 Lowes (Lobby project)	28
Rounding	(1)
	94

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

Name of Facility Paradigm Healthcare Center of West H	License No. 2355	Report for Year Ended 9/30/2015	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*			<input type="radio"/> Yes <input checked="" type="radio"/> No		
			If "Yes," complete Part B. If "No," complete Part C.		
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity		98			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
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					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Independence Senior Holdings LLC, 13 Freedom Drive, Lakewood, NJ 08707	Building and all Assets	07/01/09	15 Years	231,510	

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Paradigm Healthcare Center of West H		2355	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						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$			

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended		Page	of
Paradigm Healthcare Center of Wes		2355		9/30/2015		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	199,307	199,307	
Working Capital = \$160,429 / Other = \$38,878							
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	199,307	199,307	
14. Insurance							
a. Insurance on Property (buildings only)				\$	9,692	9,692	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	59,099	59,099	
Umbrella Policy							
14d. Total Insurance Expenditures (14a + b + c)				\$	68,791	68,791	
15. Total All Expenditures (A-13 thru C-14)				\$	9,574,368	9,574,368	

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of West Haven, LLC				2355	9/30/2015	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 191,008	191,008		
4.			Other - See attached Schedule	\$			
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 8,720	8,720		
7.			Other - See attached Schedule	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 96,617	96,617		
10.	15	1e	Accounting & Legal	\$ 18,694	18,694		
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m3	Unallowable Advertising *	\$ 3,621	3,621		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 101,637	101,637		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 9,278	9,278		
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 429,575	429,575		

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

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Fees Adjustments			\$ -	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	m8a	Chamber of Commerce Dues	\$ 495		
16	m13	Non-Allowable Bank Charges	\$ 7,687		
16	m13	Fines & Penalties	\$ 1,096		
Total Other A&G Adjustments			\$ 9,278	\$ -	\$ -

Paradigm Healthcare of West Haven, LLC
 Calculation of Allowable Management Fee
 September 30, 2015

Page 16 Line M12

Amount

Management fees Charged	354,176	
Patient Days	32,926	Page 9
Amount Per Patient Day	\$	10.76
2014 PPD Allowance Per Rate Agreement		7.44
2015 CPI Increase 3.09%		3.09% J.01a
2015 PPD Allowance Per Rate Agreement		<u>7.67</u>
Amount over (Under)	\$	3.09
Total Days		32,926 Page 9
Disallowed Management Fee	\$	101,637
Allowed Management Fee	\$	252,539

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Paradigm Healthcare Center of West Haven, LLC			2355	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 429,575	429,575		
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 150,729	150,729		
28.	20	5d	Ambulance/Limousine	\$ 38	38		
29.	20	5f	X-rays, etc	\$ 6,525	6,525		
30.	20	5h	Laboratory	\$ 15,415	15,415		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 17,006	17,006		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 47,976	47,976		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 40,113	40,113		
Not For Profit Providers Only							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51. Total Amount of Decrease (Items 1 - 50)				\$ 707,377	707,377		

*** 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.

Paradigm Healthcare Center of West Haven, LLC
 9/30/2015

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable TV Disallowance	\$ 4,947		
20	5j	I.V. Therapy/RT Exp	\$ 21,596		
20	5j	Med Equip Rental - Oxygen Rental	\$ 21,189		
20	5j	Patient Expenses	\$ 173		
20	5j	Patient Consolidated Billing	\$ 71		
Total Other Ancillary Costs			\$ 47,976	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Property Adjustments			\$ -	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
27	12D	Interest - Other	\$ 38,878		
30	IV 8	Account Settlement Credit	\$ 321		
30	IV 8	Accelerated Care Plus Account Close Out	\$ 874		
30	IV 8	Medical Records Income	\$ 40		
Total Other Adjustments			\$ 40,113	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Unallowable Building Interest			\$ -	\$ -	\$ -

Paradigm Healthcare of West Haven, LLC
Cable TV Benefit Disallowance
September 30, 2015

Pg. 29b

Cable TV amount	\$	8,547
Monthly Cable TV Allowance	\$	300
Months in Cost Report Year		<u>12</u>
Total Allowable amount	\$	<u>3,600</u>
Amount Disallowed on Page 29a	\$	<u><u>4,947</u></u>

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Paradigm Healthcare Center of West Hav	2355	9/30/2015			30	37
Item	Total	CCNH	RHNS	(Specify)		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 10,959,544	10,959,544				
b. Medicaid Room and Board Contractual Allowance **	\$ (4,021,339)	(4,021,339)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,352,573	1,352,573				
b. Medicare Room and Board Contractual Allowance **	\$ 792,028	792,028				
4. a. Private-Pay Residents and Other	\$ 188,932	188,932				
b. Private-Pay Room and Board Contractual Allowance **	\$ 44,233	44,233				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$ 139,282	139,282				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 21,072	21,072				
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	\$ 442,701	442,701				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 24,804	24,804				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 177,608	177,608				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 9,043	9,043				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 571,007	571,007				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 24,708	24,708				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$ (993,725)	(993,725)				
b. Other (Specify) - Non-Medicare	\$ (72,170)	(72,170)				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 9,660,301	9,660,301				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 4	4				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 17,127	17,127				
V. Total Other Revenue (1 thru 8)	\$ 17,131	17,131				
VI. Total All Revenue (III +V)	\$ 9,677,432	9,677,432				

* 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	\$ 14,645		
30 II 6a	IV Therapy - MA	\$ 3,201		
30 II 6a	Oxygen - MA	\$ 3,051		
30 II 6a	X-Ray - MA	\$ 5,895		
30 II 6a	Contractual Allowance (Ancillaries) - MA	\$ (962,754)		
30 II 6a	Contractual Allowance (Ancillaries) - Medicare B	\$ (52,613)		
30 II 6a	Sequester Med B	\$ (5,150)		
Total Other Resident Revenue - Medicare		\$ (993,725)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 II 6b	Contractual Allowance (Ancillaries) - PVT	\$ (210)		
30 II 6b	IV Therapy - MD	\$ 780		
30 II 6b	Oxygen - MD	\$ 10,595		
30 II 6b	X-Ray - MD	\$ 210		
30 II 6b	Contractual Allowance (Ancillaries) - MD	\$ (66,080)		
30 II 6b	Contractual Allowance (BC/BS Disc) - MA	\$ (5,019)		
30 II 6b	Lab - Managed Care	\$ 326		
30 II 6b	Oxygen - Managed Care	\$ 616		
30 II 6b	X-Ray - Managed Care	\$ 140		
30 II 6b	Contractual Allowance (Anc.) - Managed Care	\$ (13,528)		
Total Other Resident Revenue		\$ (72,170)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			-		
30 IV 5	Interest Income	N/A	\$ 4		
Total Interest Income			\$ 4	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	(Specify)
		-		
30 IV 8	Account Settlement Credit	\$ 321		
30 IV 8	Accelerated Care Plus Account Close Out	\$ 874		
30 IV 8	Medical Records Income	\$ 40		
30 IV 8	Prior Period Adjustment to Reserve (No Expense Reported)	\$ 15,892		
Total Other Revenue		\$ 17,127	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of West Ha	2355	9/30/2015	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	36,943
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,322,481
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4 Inventories			\$	20,141
5. Prepaid Expenses			\$	73,541
a. Prepaid Expenses	73,541			
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	364,248
Due To/From Paradigm HC Develop / Mgmt	376,333			
Due To/From NH, Pros, SW, Torr, Wtby	(22,085)			
Deposits	10,000			
A-9. Total Current Assets (Lines A1 thru 8)			\$	1,817,354
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>494,021</u>		\$	345,024
	Accum. Depreciation <u>148,997</u>	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(238,157)
Construction in Progress	581			
F/S vs C/R NBV	(238,738)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	106,867

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of West Ha		2355	9/30/2015	32	37
Account				Amount	
Total Brought Forward:				\$	1,924,221
C. Leasehold or like property recorded for Equity Purposes.					
1. Land					
2. Land Improvements					
		*Historical Cost			
		Accum. Depreciation		Net	\$
3. Buildings					
		*Historical Cost	3,430,000		
		Accum. Depreciation	857,782	Net	\$ 2,572,218
4. Non-Movable Equipment					
		*Historical Cost			
		Accum. Depreciation		Net	\$
5. Movable Equipment					
		*Historical Cost	233,251		
		Accum. Depreciation	107,490	Net	\$ 125,761
6. Motor Vehicles					
		*Historical Cost			
		Accum. Depreciation		Net	\$
7. Minor Equipment-Not Depreciable					
C-8 Total Leasehold or Like Properties (C1 thru 7)					
				\$	2,697,979
D. Investment and Other Assets					
1. Deferred Deposits					
2. Escrow Deposits					
3. Organization Expense					
		*Historical Cost			
		Accum. Depreciation		Net	\$
4. Goodwill (Purchased Only)					
5. Investments Related to Resident Care (<i>itemize</i>)					

6. Loans to Owners or Related Parties (<i>itemize</i>)					
Name and Address		Amount	Loan Date		

7. Other Assets (<i>itemize</i>)					

D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$	4,622,200

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of West Haven, LI		2355	9/30/2015	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,067,536
2. Notes Payable (itemize)				\$	456,065
Note Payable Power Point Energy					4,597
Note Payable HCSG					275,806
Note Pay - Medline					755
Note Pay - 1199 Pension/Training					174,907
3. Loans Payable for Equipment (Current portion) (itemize)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (Exclusive of Owners and/or Stockholders only)				\$	202,211
5. Accrued Payroll (Owners and/or Stockholders only)				\$	
6. Accrued Payroll Taxes Payable				\$	15,311
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (Current Portion)				\$	
10. Interest Payable (Exclusive of Owner and/or Related Parties)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (itemize)				\$	238,657
Accrued Provider Tax Payable		154,560	Medicaid Medicare Rese	34,108	
Rent Accrual		13,925	Amts Due To Indep Sr H	58,168	
Patient Refund		(55,470)			
Patient Funds Liability		33,366			
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,979,780

* 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 Paradigm Healthcare Center of West Haven		License No. 2355	Report for Year Ended 9/30/2015	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,979,780	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
Name of Lender		Purpose	Amount	Date Due	\$
2. Mortgages Payable					
\$					
3. Loans from Owners or Related Parties (<i>itemize</i>)					
\$					
Name and Address of Lender		Amount	Loan Date		
4. Other Long-Term Liabilities (<i>itemize</i>)					
Line of Credit		695,774	\$ 695,774		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					
\$ 695,774					
C. Total All Liabilities (Lines A-13 + B-5)					
\$ 2,675,554					

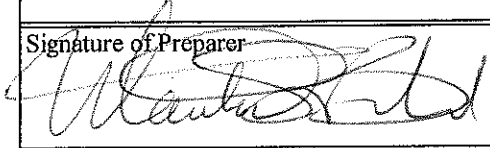
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of West H	2355	9/30/2015	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	125,761
4. Reserve for leasehold real properties on which fair rental value is based			\$	2,572,218
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	2,697,979
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(1,027,631)
6. Gain or Loss for Period			\$	276,298
				10/1/2014 thru 9/30/2015
7. Total Net Worth			\$	(751,333)
C. Total Reserves and Net Worth			\$	1,946,646
D. Total Liabilities, Reserves, and Net Worth			\$	4,622,200

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Paradigm Healthcare Center of West Hav	2355	9/30/2015	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(1,029,354)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	9,677,432
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	9,401,134
D. Net Income or Deficit			\$	276,298
E. Balance			\$	(753,056)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Pg. 27	\$9,574,368			
F/S vs C/R Depreciation	(173,234)			
Total F/S Expenses	\$9,401,134			
2. Other <i>(itemize)</i>				
Prior Period Adjustment		1,723		
F-3. Total Additions			\$	1,723
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	(751,333)
	09/30/15			

I. Preparer's/Reviewer's Certification

Name of Facility Paradigm Healthcare Center of West		License No. 2355	Report for Year Ended 9/30/2015	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL		Date Signed 2/12/16	
Printed Name of Preparer Matthew S. Bivolack					
Address 555 Long Wharf Drive, New Haven, CT 06511				Phone Number 203-781-9600	

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

Facility Name Paradigm Healthcare Center of West Haven, LLC

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

Yes No

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

Explanation: _____

Yes No

2. Are the methods of allocating costs consistent with cost year 2014? If not, explain the reporting change.

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

6. During cost year 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?

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2014?

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation:

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Yes No

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

Explanation: _____

Client: **Paradigm Cost Reports**
 Engagement: **Medicaid - Paradigm of West Haven 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
100010	Petty Cash	1,921.00			1,921.00
100031	WF Cash Gov't Accounts	250.00			250.00
100041	WF Cash Comm Accts	830.00			830.00
100050	Patient Funds Account	33,266.00			33,266.00
100060	Resident Trust Fund Advances	676.00			676.00
100070	Accounts Receivable Medicaid	937,203.00			937,203.00
100075	Accounts Receivable Medicare A	356,527.00			356,527.00
100080	Accounts Receivable Managed Care	29,050.00			29,050.00
100085	Accounts Receivable Private	62,356.00			62,356.00
100090	Accounts Receivable Medicare B	65,001.00			65,001.00
100095	Accounts Receivable Other	583.00			583.00
100105	Allowance - Doubtful Accounts	(128,239.00)			(128,239.00)
100200	Inventory	20,141.00			20,141.00
100330	Due To/From Paradigm Healthcare Develop.	(199,915.00)			(199,915.00)
100335	Due To/From Paradigm Management, LLC	576,248.00			576,248.00
100340	Due To/From PHC New Haven	(3,672.00)			(3,672.00)
100350	Due To/From PHC Prospect	(4,529.00)			(4,529.00)
100353	Due To/from HC South Windsor	442.00			442.00
100355	Due To/From PHC Torrington	3,480.00			3,480.00
100360	Due To/From PHC Waterbury	(17,806.00)			(17,806.00)
100400	Prepaid Expenses	73,541.00			73,541.00
100501	Leasehold Improvements (Paradigm)	78,844.00			78,844.00
100511	Furniture Fixtures & Equip (Paradigm)	47,555.00			47,555.00
100531	Computer Equipment & Software (Paradigm)	16,055.00			16,055.00
100590	Construction-in-Progress	581.00			581.00
100600	Accum Amort - Leasehold Imp	(18,101.00)			(18,101.00)
100610	Accum Depr - F F & E	(15,930.00)			(15,930.00)
100630	Accum Amort - Software	(2,137.00)			(2,137.00)
100700	Deposits	10,000.00			10,000.00
200000	Accounts Payable	(1,096,458.00)			(1,096,458.00)
200005	Accounts Payable Suspense	24,659.00			24,659.00
200010	Accrued Accounts Payable	4,263.00			4,263.00
200015	Accrued Provider Tax Payable	(154,560.00)			(154,560.00)
200020	Accrued Payroll	(84,768.00)			(84,768.00)
200025	Accrued Payroll Taxes	(15,311.00)			(15,311.00)
200026	Vol EE Ben Deductions	4,409.00			4,409.00
200027	Payroll Suspense	(431.00)			(431.00)
200028	Vol EE 401K & HSA Deductions	(1,569.00)			(1,569.00)
200045	Union Dues Withholding	(3,973.00)			(3,973.00)
200055	Rent Accrual	(13,925.00)			(13,925.00)
200060	Accrued Benefits	(108,201.00)			(108,201.00)
200065	Payroll Adjustments	(7,678.00)			(7,678.00)
200069	Patient Refund	55,470.00			55,470.00
200070	Patient Funds Liability	(33,366.00)			(33,366.00)
200075	Medicaid Medicare Reserve	(34,108.00)			(34,108.00)
200077	Amts Due To Indep Sr Hldgs	(58,168.00)			(58,168.00)
200100	Line Of Credit	(695,774.00)			(695,774.00)
200171	Note Payable Power Point Energy	(4,597.00)			(4,597.00)
200172	Note Payable HCSG	(275,806.00)			(275,806.00)
200173	Note Pay - Medline	(755.00)			(755.00)
200174	Note Pay - 1199 Pension	(162,142.00)			(162,142.00)
200175	Note Pay - 1199 Training	(12,765.00)			(12,765.00)
300040	Retained Earnings	1,027,631.00			1,027,631.00
400000	Room & Board - PVT	(269,070.00)			(269,070.00)
400035	Physical Therapy - PVT	(1,090.00)			(1,090.00)
400040	Occupational Therapy - PVT	(1,936.00)			(1,936.00)
400055	Contractual Allowance (R&B) - PVT	(520.00)			(520.00)

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
400060	Contractual Allowance (Ancillaries) - PVT	210.00			210.00
400100	Room & Board - MD	(10,959,544.00)			(10,959,544.00)
400120	Pharmacy - MD	(18,315.00)			(18,315.00)
400125	IV Therapy - MD	(780.00)			(780.00)
400127	Oxygen - MD	(10,595.00)			(10,595.00)
400130	X-Ray - MD	(210.00)			(210.00)
400135	Physical Therapy - MD	(20,121.00)			(20,121.00)
400140	Occupational Therapy - MD	(18,209.00)			(18,209.00)
400145	Speech Therapy - MD	(7,510.00)			(7,510.00)
400155	Contractual Allowance (R&B) - MD	4,021,601.00			4,021,601.00
400160	Contractual Allowance (Ancillaries) - MD	66,080.00			66,080.00
400170	Pr. Yr. Revenue Adjustments - MD	(262.00)			(262.00)
400200	Room & Board - MA	(1,388,478.00)			(1,388,478.00)
400215	Lab - MA	(14,645.00)			(14,645.00)
400220	Pharmacy - MA	(139,282.00)			(139,282.00)
400225	IV Therapy - MA	(3,201.00)			(3,201.00)
400227	Oxygen - MA	(3,051.00)			(3,051.00)
400230	X-Ray - MA	(5,895.00)			(5,895.00)
400235	Physical Therapy - MA	(312,145.00)			(312,145.00)
400240	Occupational Therapy - MA	(380,505.00)			(380,505.00)
400245	Speech Therapy - MA	(106,551.00)			(106,551.00)
400255	Contractual Allowance (R&B) - MA	(792,028.00)			(792,028.00)
400260	Contractual Allowance (Ancillaries) - MA	962,754.00			962,754.00
400265	Contractual Allowance (BC/BS Disc) - MA	5,019.00			5,019.00
400269	Sequester Med A	35,905.00			35,905.00
400300	Room & Board - Hospice	(3,462.00)			(3,462.00)
400355	Contractual Allowance (R&B) - Hospice	(738.00)			(738.00)
400400	Room & Board - Managed Care	83,600.00			83,600.00
400415	Lab - Managed Care	(326.00)			(326.00)
400420	Pharmacy - Managed Care	(2,757.00)			(2,757.00)
400427	Oxygen - Managed Care	(616.00)			(616.00)
400430	X-Ray - Managed Care	(140.00)			(140.00)
400435	Physical Therapy - Managed Care	(3,593.00)			(3,593.00)
400440	Occupational Therapy - Managed Care	(4,563.00)			(4,563.00)
400445	Speech Therapy - Managed Care	(1,533.00)			(1,533.00)
400455	Contractual Allowance (R&B) - Managed Care	(42,975.00)			(42,975.00)
400460	Contractual Allowance (Anc.) - Managed Care	13,528.00			13,528.00
400635	Physical Therapy - Medicare B	(130,556.00)			(130,556.00)
400640	Occupational Therapy - Medicare B	(190,502.00)			(190,502.00)
400645	Speech Therapy - Medicare B	(71,057.00)			(71,057.00)
400660	Contractual Allowance (Ancillaries) - Medicare B	52,613.00			52,613.00
400669	Sequester Med B	5,150.00			5,150.00
400860	Miscellaneous Revenue	(1,235.00)			(1,235.00)
400870	Interest Income	(4.00)			(4.00)
500010	Salaries Administrator/AsstAdmin	107,261.00		742.00	108,003.00
500040	Salaries - Business Office	95,134.00		968.00	96,102.00
500050	Salaries Admissions	75,206.00		521.00	75,727.00
500060	Salaries - Overtime	152,407.00		(152,407.00)	0.00
500150	Advertising - Help Wanted	2,136.00			2,136.00
500180	Travel & Mileage	2,574.00			2,574.00
500200	Bank Charges	23,471.00			23,471.00
500220	Data Proc ADP	18,913.00			18,913.00
500240	Dues & Subscriptions	5,511.00		(5,511.00)	0.00
500260	Office Supplies	6,170.00			6,170.00
500280	Postage	1,157.00			1,157.00
500300	Printing	629.00			629.00
500310	Rental Of Equipment	147.00		172.00	319.00
500320	Accounting Fees	20,100.00			20,100.00
500330	Contract Svcs - Office	26,629.00			26,629.00
500332	Contract Svcs - IT Support	9,149.00			9,149.00
500340	Legal Fees	27,681.00			27,681.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
500360	Consulting Other	4,821.00			4,821.00
500400	Business License Fees	1,441.00			1,441.00
500420	Licenses & Permits	2,192.00			2,192.00
500440	Telephone	26,316.00			26,316.00
500450	Insurance - Non Property	59,099.00			59,099.00
500480	Advertising - Promotional	3,621.00			3,621.00
500490	Fines & Penalties	1,096.00			1,096.00
500494	Medicaid Medicare Recoupment Expense	(15,892.00)			(15,892.00)
500495	Bad Debt	96,617.00			96,617.00
500510	Taxes - Real Estate	62,220.00			62,220.00
500520	Taxes - Personal Property	2,291.00			2,291.00
500530	Insurance - Property	9,692.00			9,692.00
500551	Provider Tax	616,621.00			616,621.00
500800	Management-PHD	354,176.00			354,176.00
500900	Rent Expense - Building	231,510.00			231,510.00
501100	Deprec FF&E	6,051.00			6,051.00
501300	Depr-Leasehold Improvmts	5,331.00			5,331.00
501400	Amortization Software	1,871.00			1,871.00
502000	Interest Working Capital	160,429.00			160,429.00
502150	Interest - Other	38,878.00			38,878.00
510003	Accrued Benefits Exp - PTO ETO	31,447.00		(31,447.00)	0.00
510010	Payroll Taxes - FICA	357,463.00			357,463.00
510020	Payroll Taxes - FUTA	21,237.00			21,237.00
510030	Payroll Taxes - SUTA	103,574.00			103,574.00
510040	Workers' Compensation	317,333.00			317,333.00
510050	Group Health/dental Insurance	142,422.00			142,422.00
510060	Employee Grp Life Insurance	2,659.00			2,659.00
510080	Employ Benes - Non Pr	2,046.00			2,046.00
510100	Employee Disability Ins	6,675.00			6,675.00
510110	Employee Physicals/Pre Employment	3,024.00			3,024.00
510115	Uniform Allowance	11,624.00			11,624.00
510120	Union Health & Welfare	633,640.00			633,640.00
510130	Union Training	28,037.00			28,037.00
510140	Union Pension	234,050.00			234,050.00
520010	Salaries-Food Serv Dir	49,622.00		448.00	50,070.00
520020	Wages-cooks	89,578.00		1,097.00	90,675.00
520030	Wages Dietary Aides	266,810.00		6,178.00	272,988.00
520040	Dietician	18,137.00		126.00	18,263.00
520100	Raw Food	193,431.00			193,431.00
520120	Food Supplements	1,325.00			1,325.00
520140	Dietary Supplies	10,536.00			10,536.00
520160	Contract Svcs - Dietary	19,274.00			19,274.00
530020	Salaries - Houskpg Staff	237,343.00		2,059.00	239,402.00
530120	Housekeeping Supplies	28,485.00			28,485.00
540020	Salaries - Laundry Staff	83,893.00		603.00	84,496.00
540100	Laundry Supplies	5,274.00			5,274.00
540140	Linens Purchases	4,719.00			4,719.00
550010	Salaries-Maint Supervisor	56,830.00		393.00	57,223.00
550020	Wages-Maintenance Staff	28,310.00		378.00	28,688.00
550100	Maintenance Supplies	10,018.00		92.00	10,110.00
550110	Repairs & Maintenance	19,449.00			19,449.00
550120	Contract Svcs Maintenance	17,210.00			17,210.00
550140	Pest Control	1,170.00			1,170.00
550145	Groundskeeing/Snow Removal	22,749.00			22,749.00
550150	Gas & Electric	71,070.00			71,070.00
550170	Cable TV	8,547.00			8,547.00
550180	Water & Sewer	16,122.00			16,122.00
550190	Trash Removal	32,088.00			32,088.00
560010	Director Of Nursing	103,560.00		717.00	104,277.00
560020	ADNS	45,740.00		917.00	46,657.00
560030	RN Nursing Supervisor	380,248.00		46,859.00	427,107.00

Account	Description	ADJ 9/30/2015	JE Ref #	RJE	FINAL 9/30/2015
560040	Nursing Scheduler	53,804.00		2,737.00	56,541.00
560060	MDS Coordinator	163,804.00		17,139.00	180,943.00
560090	Medical Records	37,158.00		1,804.00	38,962.00
560110	Staff Development	7,455.00		52.00	7,507.00
562020	Salaries-RN	69,073.00		8,977.00	78,050.00
562030	Salaries-LPN	793,760.00		59,062.00	852,822.00
562040	Salaries - CNAs	1,304,210.00		25,223.00	1,329,433.00
562100	Medical Supplies	11,701.00			11,701.00
562110	PPD Medical Supplies	107,298.00			107,298.00
562120	Diapers/Disposables	1,439.00			1,439.00
562160	Oxygen Supplies	17,006.00			17,006.00
562180	Contract Nursing	9,318.00		(9,318.00)	0.00
564100	Contract Services - Pharmacy	9,912.00			9,912.00
564120	Over The Counter Drugs	8,607.00			8,607.00
564140	Prescription Drugs	150,729.00			150,729.00
566010	I.V. Therapy/RT Exp	12,921.00		8,675.00	21,596.00
566030	Contract Svcs - Med Director	36,099.00			36,099.00
566060	Contract Svcs - Dental	6,076.00		(2,264.00)	3,812.00
566100	Medical Records Supplies	1,282.00			1,282.00
566120	Contract Svcs -Medical Records	1,092.00			1,092.00
566140	Patient Transportation	38.00			38.00
566160	Med Equip Rental	22,708.00		551.00	23,259.00
566180	Patient Expenses	173.00			173.00
566190	Lab Fees	15,415.00			15,415.00
566200	X-ray Services	6,525.00			6,525.00
566210	Patient Consolidated Billing	71.00			71.00
570040	Rehab Contracted Services	94,602.00		(13,886.00)	80,716.00
570050	Salaries - PT	54,153.00		797.00	54,950.00
570055	Salaries - P.T.A.	33,028.00		477.00	33,505.00
570060	Physical Therapy Supplies	720.00			720.00
570070	Salaries ST Staff	73,560.00		1,132.00	74,692.00
570090	Salaries - OT	82,025.00		1,434.00	83,459.00
570100	Salaries - COTA	105,695.00		1,854.00	107,549.00
580010	Salaries - Activities Director	38,071.00		264.00	38,335.00
580020	Salaries - Activities -Staff	38,361.00		266.00	38,627.00
580100	Activities Supplies	518.00			518.00
580120	Entertainment/contr Services	6,005.00			6,005.00
590010	Salaries Social Svc Dir	48,763.00		612.00	49,375.00
590020	Salary Social Svc Staff	2,642.00		18.00	2,660.00
7845.000	Contr Svcs - Occupational Ther	0.00		8,720.00	8,720.00
Marcum 102	Dues	0.00		5,016.00	5,016.00
Marcum 103	Dues to Chamber Commerce	0.00		495.00	495.00
Marcum 106	Cont Svcs ST	0.00		5,166.00	5,166.00
Marcum 107	Contract Svcs - Audiology	0.00		2,264.00	2,264.00
Marcum 110	Copier Maintenance	0.00		(172.00)	(172.00)
Total		0.00		0.00	0.00

Net (Income) Loss

Client: **Paradigm Cost Reports**
 Engagement: **Medicaid - Paradigm of West Haven 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Group : [10-A] Salaries and Wages					
Subgroup : [2] Administrators					
500010	Salaries Administrator/AsstAdmin	107,261.00		742.00	108,003.00
			RJE - 2	742.00	
Subtotal [2] Administrators		<u>107,261.00</u>		<u>742.00</u>	<u>108,003.00</u>
Subgroup : [4] Other Administrative Salaries					
500040	Salaries - Business Office	95,134.00		988.00	96,102.00
			RJE - 1	310.00	
			RJE - 2	668.00	
Subtotal [4] Other Administrative Salaries		<u>95,134.00</u>		<u>968.00</u>	<u>96,102.00</u>
Subgroup : [5C] Dietary Workers					
520010	Salaries-Food Serv Dir	49,622.00		448.00	50,070.00
			RJE - 1	105.00	
			RJE - 2	343.00	
520020	Wages-cooks	89,578.00		1,097.00	90,675.00
			RJE - 1	477.00	
			RJE - 2	620.00	
520030	Wages Dietary Aides	268,810.00		6,178.00	272,988.00
			RJE - 1	4,331.00	
			RJE - 2	1,847.00	
520040	Dietician	18,137.00		126.00	18,263.00
			RJE - 2	126.00	
Subtotal [5C] Dietary Workers		<u>424,147.00</u>		<u>7,849.00</u>	<u>431,996.00</u>
Subgroup : [6B] Other Housekeeping Workers					
530020	Salaries - Houskpg Staff	237,343.00		2,059.00	239,402.00
			RJE - 1	416.00	
			RJE - 2	1,643.00	
Subtotal [6B] Other Housekeeping Workers		<u>237,343.00</u>		<u>2,059.00</u>	<u>239,402.00</u>
Subgroup : [7B] Other Maintenance Workers					
550010	Salaries-Maint Supervisor	56,830.00		393.00	57,223.00
			RJE - 2	393.00	
550020	Wages-Maintenance Staff	28,310.00		378.00	28,688.00
			RJE - 1	182.00	
			RJE - 2	196.00	
Subtotal [7B] Other Maintenance Workers		<u>85,140.00</u>		<u>771.00</u>	<u>85,911.00</u>
Subgroup : [8B] Other Laundry Workers					
540020	Salaries - Laundry Staff	83,893.00		603.00	84,496.00
			RJE - 1	22.00	
			RJE - 2	581.00	
Subtotal [8B] Other Laundry Workers		<u>83,893.00</u>		<u>603.00</u>	<u>84,496.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
560010	Director Of Nursing	103,660.00		717.00	104,277.00
			RJE - 2	717.00	
560020	ADNS	45,740.00		917.00	46,657.00
			RJE - 1	600.00	
			RJE - 2	317.00	
Subtotal [12A] Director of Nurses/Assistant Director		<u>149,300.00</u>		<u>1,634.00</u>	<u>150,934.00</u>
Subgroup : [12B1] RNs - Direct Care					
560030	RN Nursing Supervisor	380,248.00		46,859.00	427,107.00
			RJE - 1	44,227.00	
			RJE - 2	2,632.00	
562020	Salaries-RN	69,073.00		8,977.00	78,050.00
			RJE - 1	8,499.00	
			RJE - 2	478.00	
Subtotal [12B1] RNs - Direct Care		<u>449,321.00</u>		<u>55,836.00</u>	<u>505,157.00</u>
Subgroup : [12B2] RNs - Administrative					
560040	Nursing Scheduler	53,804.00		2,737.00	56,541.00
			RJE - 1	2,365.00	
			RJE - 2	372.00	
560060	MDS Coordinator	163,804.00		17,136.00	180,940.00
			RJE - 1	16,005.00	
			RJE - 2	1,134.00	
560110	Staff Development	7,455.00		52.00	7,507.00
			RJE - 2	52.00	
Subtotal [12B2] RNs - Administrative		<u>225,063.00</u>		<u>19,928.00</u>	<u>244,991.00</u>
Subgroup : [12C1] LPNs - Direct Care					
562030	Salaries-LPN	793,760.00		59,062.00	852,822.00
			RJE - 1	53,668.00	
			RJE - 2	5,494.00	
Subtotal [12C1] LPNs - Direct Care		<u>793,760.00</u>		<u>59,062.00</u>	<u>852,822.00</u>
Subgroup : [12D] Aides and Attendants					
562040	Salaries - CNAs	1,304,210.00		25,223.00	1,329,433.00
			RJE - 1	16,198.00	
			RJE - 2	9,025.00	
Subtotal [12D] Aides and Attendants		<u>1,304,210.00</u>		<u>25,223.00</u>	<u>1,329,433.00</u>
Subgroup : [12E] Physical Therapists					
670050	Salaries - PT	54,163.00		797.00	54,960.00
			RJE - 1	422.00	

Client: *Paradigm Cost Reports*
 Engagement: *Medical - Paradigm of West Haven 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
570055	Salaries - P.T.A.	33,028.00	RJE - 2	375.00	33,605.00
				477.00	
			RJE - 1	248.00	
			RJE - 2	229.00	
Subtotal [12E] Physical Therapists		87,181.00		1,274.00	88,455.00
Subgroup : [12F] Speech Therapists					
570070	Speech Therapists Salaries ST Staff	73,560.00		1,132.00	74,692.00
			RJE - 1	623.00	
			RJE - 2	509.00	
Subtotal [12F] Speech Therapists		73,560.00		1,132.00	74,692.00
Subgroup : [12G] Occupational Therapists					
570090	Occupational Therapists Salaries - OT	82,025.00		1,434.00	83,459.00
			RJE - 1	866.00	
			RJE - 2	568.00	
570100	Salaries - COTA	105,695.00		1,854.00	107,549.00
			RJE - 1	1,122.00	
			RJE - 2	732.00	
Subtotal [12G] Occupational Therapists		187,720.00		3,288.00	191,008.00
Subgroup : [12H] Recreation Workers					
580010	Recreation Workers Salaries - Activities Director	38,071.00		264.00	38,335.00
			RJE - 2	264.00	
580020	Salaries - Activities - Staff	38,361.00		288.00	38,627.00
			RJE - 2	266.00	
Subtotal [12H] Recreation Workers		76,432.00		530.00	76,962.00
Subgroup : [12M] Social Workers/Case Management					
500050	Social Workers/Case Management Salaries Admissions	75,206.00		521.00	75,727.00
			RJE - 2	521.00	
590010	Salaries Social Svc Dir	48,763.00		612.00	49,375.00
			RJE - 1	274.00	
			RJE - 2	338.00	
590020	Salary Social Svc Staff	2,642.00		18.00	2,660.00
			RJE - 2	18.00	
Subtotal [12M] Social Workers/Case Management		126,611.00		1,161.00	127,762.00
Subgroup : [12O] Other					
500060	Other Salaries - Overtime	152,407.00		(152,407.00)	0.00
			RJE - 1	(152,407.00)	
510003	Accrued Benefits Exp - PTO ETO	31,447.00		(31,447.00)	0.00
			RJE - 2	(31,447.00)	
580090	Medical Records	37,158.00		1,804.00	38,962.00
			RJE - 1	1,647.00	
			RJE - 2	257.00	
Subtotal [12O] Other		221,012.00		(182,950.00)	38,962.00
Total [10-A] Salaries and Wages		4,727,088.00		0.00	4,727,088.00
Group : [13-B] Professional Fees					
Subgroup : [2] Dentist					
566060	Contract Svcs - Dental	6,076.00		(2,264.00)	3,812.00
			RJE - 3	(2,264.00)	
Subtotal [2] Dentist		6,076.00		(2,264.00)	3,812.00
Subgroup : [3] Pharmacist					
564100	Contract Services - Pharmacy	9,912.00		0.00	9,912.00
Subtotal [3] Pharmacist		9,912.00		0.00	9,912.00
Subgroup : [5A] PT - Resident Care					
570040	PT - Resident Care Rehab Contracted Services	94,602.00		(13,886.00)	80,716.00
			RJE - 4	(13,886.00)	
Subtotal [5A] PT - Resident Care		94,602.00		(13,886.00)	80,716.00
Subgroup : [8A] Medical Director					
566030	Medical Director Contract Svcs - Med Director	36,099.00		0.00	36,099.00
Subtotal [8A] Medical Director		36,099.00		0.00	36,099.00
Subgroup : [9A] ST - Resident Care					
Marcum 106	ST - Resident Care Conl Svcs ST	0.00		5,166.00	5,166.00
			RJE - 4	5,166.00	
Subtotal [9A] ST - Resident Care		0.00		5,166.00	5,166.00
Subgroup : [10A] OT - Resident Care					
7646.000	OT - Resident Care Conlr Svcs - Occupational Ther	0.00		8,720.00	8,720.00
			RJE - 4	8,720.00	
Subtotal [10A] OT - Resident Care		0.00		8,720.00	8,720.00
Subgroup : [11A] RN's - Direct Care					
562180	RN's - Direct Care Contract Nursing	9,318.00		(9,318.00)	0.00
			RJE - 6	(9,318.00)	
Subtotal [11A] RN's - Direct Care		9,318.00		(9,318.00)	0.00

Client: *Paradigm Cost Reports*
 Engagement: *Medicaid - Paradigm of West Haven 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [12] Other					
566120	Contract Svcs -Medical Records	1,092.00		0.00	1,092.00
Marcum 107	Contract Svcs - Audiology	0.00		2,264.00	2,264.00
			RJE - 3	2,264.00	
Subtotal [12] Other		1,092.00		2,264.00	3,356.00
Total [13-B] Professional Fees		157,099.00		(9,318.00)	147,781.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
510040	Workers' Compensation	317,333.00		0.00	317,333.00
Subtotal [1A1] Workmen's Compensation		317,333.00		0.00	317,333.00
Subgroup : [1A2] Disability Insurance					
510100	Employee Disability Ins	6,675.00		0.00	6,675.00
Subtotal [1A2] Disability Insurance		6,675.00		0.00	6,675.00
Subgroup : [1A3] Unemployment Insurance					
510020	Payroll Taxes - FUTA	21,237.00		0.00	21,237.00
510030	Payroll Taxes - SUTA	103,574.00		0.00	103,574.00
Subtotal [1A3] Unemployment Insurance		124,811.00		0.00	124,811.00
Subgroup : [1A4] Social Security (FICA)					
510010	Payroll Taxes - FICA	357,463.00		0.00	357,463.00
Subtotal [1A4] Social Security (FICA)		357,463.00		0.00	357,463.00
Subgroup : [1A5] Health Insurance					
510050	Group Health/Dental Insurance	142,422.00		0.00	142,422.00
510120	Union Health & Welfare	633,640.00		0.00	633,640.00
Subtotal [1A5] Health Insurance		776,062.00		0.00	776,062.00
Subgroup : [1A6] Life Insurance					
510060	Employee Grp Life Insurance	2,659.00		0.00	2,659.00
Subtotal [1A6] Life Insurance		2,659.00		0.00	2,659.00
Subgroup : [1A7] Pensions					
510140	Union Pension	234,050.00		0.00	234,050.00
Subtotal [1A7] Pensions		234,050.00		0.00	234,050.00
Subgroup : [1A8] Uniform Allowance					
510115	Uniform Allowance	11,624.00		0.00	11,624.00
Subtotal [1A8] Uniform Allowance		11,624.00		0.00	11,624.00
Subgroup : [1A9] Other					
510110	Employee Physicals/Pre Employment	3,024.00		0.00	3,024.00
510130	Union Training	28,037.00		0.00	28,037.00
Subtotal [1A9] Other		31,061.00		0.00	31,061.00
Subgroup : [1C] Bad Debts					
500495	Bad Debt	96,617.00		0.00	96,617.00
Subtotal [1C] Bad Debts		96,617.00		0.00	96,617.00
Subgroup : [1D] Accounting and Auditing					
500320	Accounting Fees	20,100.00		0.00	20,100.00
Subtotal [1D] Accounting and Auditing		20,100.00		0.00	20,100.00
Subgroup : [1E] Legal					
500340	Legal Fees	27,681.00		0.00	27,681.00
Subtotal [1E] Legal		27,681.00		0.00	27,681.00
Subgroup : [1G] Office Supplies					
500260	Office Supplies	6,170.00		0.00	6,170.00
Subtotal [1G] Office Supplies		6,170.00		0.00	6,170.00
Subgroup : [1H1] Telephone and Telegraph					
500440	Telephone	26,316.00		0.00	26,316.00
Subtotal [1H1] Telephone and Telegraph		26,316.00		0.00	26,316.00
Subgroup : [1K3] Resident Day User Fee					
500551	Provider Tax	616,621.00		0.00	616,621.00
Subtotal [1K3] Resident Day User Fee		616,621.00		0.00	616,621.00
Total [15] Expenditures Other than Salaries		2,655,243.00		0.00	2,655,243.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2] Holiday Parties for Staff					
510080	Employ Benes - Non Pr	2,046.00		0.00	2,046.00
Subtotal [2] Holiday Parties for Staff		2,046.00		0.00	2,046.00
Subgroup : [4] Employee Travel					
500180	Travel & Mileage	2,574.00		0.00	2,574.00
Subtotal [4] Employee Travel		2,574.00		0.00	2,574.00
Subgroup : [M1] Advertising Help Wanted					
500150	Advertising - Help Wanted	2,136.00		0.00	2,136.00
Subtotal [M1] Advertising Help Wanted		2,136.00		0.00	2,136.00

Client: **Paradigm Cost Reports**
 Engagement: **Medicaid - Paradigm of West Haven 2016 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subgroup : [M3] Advertising Other					
500480	Advertising - Promotional	3,621.00		0.00	3,621.00
Subtotal [M3] Advertising Other		3,621.00		0.00	3,621.00
Subgroup : [M5] Medical Records					
566100	Medical Records Supplies	1,282.00		0.00	1,282.00
Subtotal [M5] Medical Records		1,282.00		0.00	1,282.00
Subgroup : [M7] Postage					
500280	Postage	1,157.00		0.00	1,157.00
Subtotal [M7] Postage		1,157.00		0.00	1,157.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations					
Marcum 102	Dues	0.00		5,016.00	5,016.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		0.00	RJE - 5	5,016.00	5,016.00
Subgroup : [M8A] Dues to Chamber of Commerce					
Marcum 103	Dues to Chamber Commerce	0.00		495.00	495.00
Subtotal [M8A] Dues to Chamber of Commerce		0.00	RJE - 5	495.00	495.00
Subgroup : [M9] Subscriptions					
500240	Dues & Subscriptions	5,511.00		(5,511.00)	0.00
Subtotal [M9] Subscriptions		5,511.00	RJE - 5	(5,511.00)	0.00
Subgroup : [M11] Services Provided by Contract					
500220	Data Proc ADP	18,913.00		0.00	18,913.00
500330	Contract Svcs - Office	26,629.00		0.00	26,629.00
500332	Contract Svcs - IT Support	9,149.00		0.00	9,149.00
500360	Consulting Other	4,821.00		0.00	4,821.00
Marcum 110	Copier Maintenance	0.00		(172.00)	(172.00)
Subtotal [M11] Services Provided by Contract		59,512.00	RJE - 8	(172.00)	59,340.00
Subgroup : [M12] Administrative Management Services					
500800	Management-PHD	354,176.00		0.00	354,176.00
Subtotal [M12] Administrative Management Services		354,176.00		0.00	354,176.00
Subgroup : [M13] Other					
500200	Bank Charges	23,471.00		0.00	23,471.00
500300	Printing	629.00		0.00	629.00
500400	Business License Fees	1,441.00		0.00	1,441.00
500420	Licenses & Permits	2,192.00		0.00	2,192.00
500490	Fines & Penalties	1,096.00		0.00	1,096.00
Subtotal [M13] Other		28,829.00		0.00	28,829.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		460,844.00		(172.00)	460,672.00
Group : [18] Dietary Basis for Allocation of Costs					
Subgroup : [2A1] Raw Food					
520100	Raw Food	193,431.00		0.00	193,431.00
Subtotal [2A1] Raw Food		193,431.00		0.00	193,431.00
Subgroup : [2A2] Non-Food Supplies					
520120	Food Supplements	1,325.00		0.00	1,325.00
520140	Dietary Supplies	10,536.00		0.00	10,536.00
Subtotal [2A2] Non-Food Supplies		11,861.00		0.00	11,861.00
Subgroup : [2B] Purchased Services					
520160	Contract Svcs - Dietary	19,274.00		0.00	19,274.00
Subtotal [2B] Purchased Services		19,274.00		0.00	19,274.00
Total [18] Dietary Basis for Allocation of Costs		224,566.00		0.00	224,566.00
Group : [19] Laundry-Basis for Allocation of Costs					
Subgroup : [3A1] Bed Linens, etc...washed, Ironed..					
540100	Laundry Supplies	5,274.00		0.00	5,274.00
540140	Linens Purchases	4,719.00		0.00	4,719.00
Subtotal [3A1] Bed Linens, etc...washed, Ironed..		9,993.00		0.00	9,993.00
Total [19] Laundry-Basis for Allocation of Costs		9,993.00		0.00	9,993.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4A1] In-House Care Supplies					
530120	Housekeeping Supplies	28,485.00		0.00	28,485.00
Subtotal [4A1] In-House Care Supplies		28,485.00		0.00	28,485.00
Subgroup : [5A2] Purchased from					
564140	Prescription Drugs	150,729.00		0.00	150,729.00
Subtotal [5A2] Purchased from		150,729.00		0.00	150,729.00
Subgroup : [5B] Medicine Cabinet Drugs					
562100	Medical Supplies	11,701.00		0.00	11,701.00
564120	Over The Counter Drugs	8,607.00		0.00	8,607.00
Subtotal [5B] Medicine Cabinet Drugs		20,308.00		0.00	20,308.00

Client: **Paradigm Cost Reports**
 Engagement: **Medicaid - Paradigm of West Haven 2016 Cost Report**
 Period Ending: **9/30/2016**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ 9/30/2016	JE Ref #	RJE	FINAL 9/30/2016
Subgroup : [5D] Ambulance/Limousine					
566140	Patient Transportation	38.00		0.00	38.00
Subtotal [5D] Ambulance/Limousine		38.00		0.00	38.00
Subgroup : [5E2] Oxygen - Other					
662160	Oxygen Supplies	17,006.00		0.00	17,006.00
Subtotal [5E2] Oxygen - Other		17,006.00		0.00	17,006.00
Subgroup : [5F] X-Rays and related radiological					
566200	X-ray Services	6,525.00		0.00	6,525.00
Subtotal [5F] X-Rays and related radiological		6,525.00		0.00	6,525.00
Subgroup : [5H] Laboratory					
566190	Lab Fees	15,415.00		0.00	15,415.00
Subtotal [5H] Laboratory		15,415.00		0.00	15,415.00
Subgroup : [5I] Recreation					
550170	Cable TV	8,547.00		0.00	8,547.00
580100	Activities Supplies	518.00		0.00	518.00
580120	Entertainment/contr Services	6,005.00		0.00	6,005.00
Subtotal [5I] Recreation		15,070.00		0.00	15,070.00
Subgroup : [5J] Other					
562110	PPD Medical Supplies	107,298.00		0.00	107,298.00
562120	Diapers/Disposables	1,439.00		0.00	1,439.00
566010	I.V. Therapy/RT Exp	12,921.00		8,675.00	21,596.00
			RJE - 6	8,675.00	
566160	Med Equip Rental	22,708.00		561.00	23,269.00
			RJE - 6	643.00	
			RJE - 7	(92.00)	
566180	Patient Expenses	173.00		0.00	173.00
566210	Patient Consolidated Billing	71.00		0.00	71.00
570060	Physical Therapy Supplies	720.00		0.00	720.00
Subtotal [5J] Other		145,330.00		9,226.00	154,556.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		398,906.00		9,226.00	408,132.00
Group : [22] Maintenance and Property					
Subgroup : [6A] Repairs and Maintenance					
550100	Maintenance Supplies	10,018.00		92.00	10,110.00
			RJE - 7	92.00	
550110	Repairs & Maintenance	19,449.00		0.00	19,449.00
Subtotal [6A] Repairs and Maintenance		29,467.00		92.00	29,559.00
Subgroup : [6C] Light & Power					
550150	Gas & Electric	71,070.00		0.00	71,070.00
Subtotal [6C] Light & Power		71,070.00		0.00	71,070.00
Subgroup : [6D] Water					
550180	Water & Sewer	16,122.00		0.00	16,122.00
Subtotal [6D] Water		16,122.00		0.00	16,122.00
Subgroup : [6E] Equipment Lease					
500310	Rental Of Equipment	147.00		172.00	319.00
			RJE - 8	172.00	
Subtotal [6E] Equipment Lease		147.00		172.00	319.00
Subgroup : [6F] Other					
550120	Contract Svcs Maintenance	17,210.00		0.00	17,210.00
550140	Pest Control	1,170.00		0.00	1,170.00
550145	Groundskeeping/Snow Removal	22,749.00		0.00	22,749.00
550190	Trash Removal	32,088.00		0.00	32,088.00
Subtotal [6F] Other		73,217.00		0.00	73,217.00
Subgroup : [7C] Non-movable Equipment					
501100	Deprec FF&E	6,051.00		0.00	6,051.00
Subtotal [7C] Non-movable Equipment		6,051.00		0.00	6,051.00
Subgroup : [7D] Movable Equipment					
501400	Amonization Software	1,871.00		0.00	1,871.00
Subtotal [7D] Movable Equipment		1,871.00		0.00	1,871.00
Subgroup : [8C] Leasehold Improvements					
501300	Depr-Leasehold Improvmts	5,331.00		0.00	5,331.00
Subtotal [8C] Leasehold Improvements		5,331.00		0.00	5,331.00
Subgroup : [9] Rental Payments					
500900	Rent Expense - Building	231,510.00		0.00	231,510.00
Subtotal [9] Rental Payments		231,510.00		0.00	231,510.00
Subgroup : [10B] Real estate taxes paid by lessor					
500510	Taxes - Real Estate	62,220.00		0.00	62,220.00
Subtotal [10B] Real estate taxes paid by lessor		62,220.00		0.00	62,220.00
Subgroup : [10C] Personal property taxes					
500520	Taxes - Personal Property	2,291.00		0.00	2,291.00

Client: *Paradigm Cost Reports*
 Engagement: *Medicaid - Paradigm of West Haven 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.03 - Grouping Report*

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
Subtotal [10C] Personal property taxes		<u>2,291.00</u>		<u>0.00</u>	<u>2,291.00</u>
Total [22] Maintenance and Property		<u>499,297.00</u>		<u>254.00</u>	<u>499,551.00</u>
Group : [27] Interest and Insurance					
Subgroup : [12D] Other Interest Expense					
502000 Interest Working Capital		160,429.00		0.00	160,429.00
502150 Interest - Other		38,878.00		0.00	38,878.00
Subtotal [12D] Other Interest Expense		<u>199,307.00</u>		<u>0.00</u>	<u>199,307.00</u>
Subgroup : [14A] Insurance on Property					
500530 Insurance - Property		9,692.00		0.00	9,692.00
Subtotal [14A] Insurance on Property		<u>9,692.00</u>		<u>0.00</u>	<u>9,692.00</u>
Subgroup : [14C3] Other					
500450 Insurance - Non Property		59,099.00		0.00	59,099.00
Subtotal [14C3] Other		<u>59,099.00</u>		<u>0.00</u>	<u>59,099.00</u>
Total [27] Interest and Insurance		<u>268,098.00</u>		<u>0.00</u>	<u>268,098.00</u>
Group : [30] Statement of Revenue					
Subgroup : [1A] Medicaid Residents (CT only)					
400100 Room & Board - MD		(10,959,544.00)		0.00	(10,959,544.00)
Subtotal [1A] Medicaid Residents (CT only)		<u>(10,959,544.00)</u>		<u>0.00</u>	<u>(10,959,544.00)</u>
Subgroup : [1B] Medicaid room and board contractual allowance					
400155 Contractual Allowance (R&B) - MD		4,021,601.00		0.00	4,021,601.00
400170 Pr. Yr. Revenue Adjustments - MD		(262.00)		0.00	(262.00)
Subtotal [1B] Medicaid room and board contractual allowance		<u>4,021,339.00</u>		<u>0.00</u>	<u>4,021,339.00</u>
Subgroup : [3A] Medicare Residents (All inclusive)					
400200 Room & Board - MA		(1,388,478.00)		0.00	(1,388,478.00)
400259 Sequester Med A		35,905.00		0.00	35,905.00
Subtotal [3A] Medicare Residents (All inclusive)		<u>(1,352,573.00)</u>		<u>0.00</u>	<u>(1,352,573.00)</u>
Subgroup : [3B] Medicare room and board contractual allowance					
400255 Contractual Allowance (R&B) - MA		(792,028.00)		0.00	(792,028.00)
Subtotal [3B] Medicare room and board contractual allowance		<u>(792,028.00)</u>		<u>0.00</u>	<u>(792,028.00)</u>
Subgroup : [4A] Private-pay residents and other					
400090 Room & Board - PVT		(269,070.00)		0.00	(269,070.00)
400390 Room & Board - Hospice		(3,462.00)		0.00	(3,462.00)
400400 Room & Board - Managed Care		83,600.00		0.00	83,600.00
Subtotal [4A] Private-pay residents and other		<u>(188,932.00)</u>		<u>0.00</u>	<u>(188,932.00)</u>
Subgroup : [4B] Private-pay room and board contractual allowance					
400055 Contractual Allowance (R&B) - PVT		(520.00)		0.00	(520.00)
400355 Contractual Allowance (R&B) - Hospice		(738.00)		0.00	(738.00)
400455 Contractual Allowance (R&B) - Managed Care		(42,975.00)		0.00	(42,975.00)
Subtotal [4B] Private-pay room and board contractual allowance		<u>(44,233.00)</u>		<u>0.00</u>	<u>(44,233.00)</u>
Subgroup : [5A] Prescription Drugs - Medicare					
400220 Pharmacy - MA		(139,282.00)		0.00	(139,282.00)
Subtotal [5A] Prescription Drugs - Medicare		<u>(139,282.00)</u>		<u>0.00</u>	<u>(139,282.00)</u>
Subgroup : [5C] Prescription Drugs - Non-medicare					
400120 Pharmacy - MD		(18,315.00)		0.00	(18,315.00)
400420 Pharmacy - Managed Care		(2,757.00)		0.00	(2,757.00)
Subtotal [5C] Prescription Drugs - Non-medicare		<u>(21,072.00)</u>		<u>0.00</u>	<u>(21,072.00)</u>
Subgroup : [7A] Physical Therapy - Medicare					
400235 Physical Therapy - MA		(312,145.00)		0.00	(312,145.00)
400635 Physical Therapy - Medicare B		(130,558.00)		0.00	(130,558.00)
Subtotal [7A] Physical Therapy - Medicare		<u>(442,701.00)</u>		<u>0.00</u>	<u>(442,701.00)</u>
Subgroup : [7C] Physical Therapy - Non-medicare					
400035 Physical Therapy - PVT		(1,090.00)		0.00	(1,090.00)
400135 Physical Therapy - MD		(20,121.00)		0.00	(20,121.00)
400435 Physical Therapy - Managed Care		(3,593.00)		0.00	(3,593.00)
Subtotal [7C] Physical Therapy - Non-medicare		<u>(24,804.00)</u>		<u>0.00</u>	<u>(24,804.00)</u>
Subgroup : [8A] Speech Therapy - Medicare					
400245 Speech Therapy - MA		(106,551.00)		0.00	(106,551.00)
400645 Speech Therapy - Medicare B		(71,057.00)		0.00	(71,057.00)
Subtotal [8A] Speech Therapy - Medicare		<u>(177,608.00)</u>		<u>0.00</u>	<u>(177,608.00)</u>
Subgroup : [8C] Speech Therapy - Non-medicare					
400145 Speech Therapy - MD		(7,510.00)		0.00	(7,510.00)
400445 Speech Therapy - Managed Care		(1,533.00)		0.00	(1,533.00)
Subtotal [8C] Speech Therapy - Non-medicare		<u>(9,043.00)</u>		<u>0.00</u>	<u>(9,043.00)</u>
Subgroup : [9A] Occupational Therapy - Medicare					
400240 Occupational Therapy - MA		(380,505.00)		0.00	(380,505.00)
400640 Occupational Therapy - Medicare B		(190,502.00)		0.00	(190,502.00)
Subtotal [9A] Occupational Therapy - Medicare		<u>(571,007.00)</u>		<u>0.00</u>	<u>(571,007.00)</u>
Subgroup : [9C] Occupational Therapy - Non-medicare					
400040 Occupational Therapy - PVT		(1,936.00)		0.00	(1,936.00)

Client: **Paradigm Cost Reports**
 Engagement: **Medicaid - Paradigm of West Haven 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Report**

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2015			9/30/2015
400140	Occupational Therapy - MD	(16,209.00)		0.00	(16,209.00)
400440	Occupational Therapy - Managed Care	(4,563.00)		0.00	(4,563.00)
Subtotal [9C] Occupational Therapy - Non-medicare		(24,708.00)		0.00	(24,708.00)
Subgroup : [10A] Other - Medicare					
400215	Lab - MA	(14,645.00)		0.00	(14,645.00)
400225	IV Therapy - MA	(3,201.00)		0.00	(3,201.00)
400227	Oxygen - MA	(3,051.00)		0.00	(3,051.00)
400230	X-Ray - MA	(5,895.00)		0.00	(5,895.00)
400260	Contractual Allowance (Ancillaries) - MA	962,754.00		0.00	962,754.00
400660	Contractual Allowance (Ancillaries) - Medicare B	52,613.00		0.00	52,613.00
400669	Sequester Med B	5,150.00		0.00	5,150.00
Subtotal [10A] Other - Medicare		993,725.00		0.00	993,725.00
Subgroup : [10B] Other - Non-medicare					
400080	Contractual Allowance (Ancillaries) - PVT	210.00		0.00	210.00
400125	IV Therapy - MD	(780.00)		0.00	(780.00)
400127	Oxygen - MD	(10,695.00)		0.00	(10,695.00)
400130	X-Ray - MD	(210.00)		0.00	(210.00)
400160	Contractual Allowance (Ancillaries) - MD	66,080.00		0.00	66,080.00
400265	Contractual Allowance (BC/BS Disc) - MA	5,019.00		0.00	5,019.00
400415	Lab - Managed Care	(326.00)		0.00	(326.00)
400427	Oxygen - Managed Care	(616.00)		0.00	(616.00)
400430	X-Ray - Managed Care	(140.00)		0.00	(140.00)
400460	Contractual Allowance (Anc.) - Managed Care	13,528.00		0.00	13,528.00
Subtotal [10B] Other - Non-medicare		72,170.00		0.00	72,170.00
Subgroup : [15] Interest Income					
400870	Interest Income	(4.00)		0.00	(4.00)
Subtotal [15] Interest Income		(4.00)		0.00	(4.00)
Subgroup : [18] Other Revenue					
400860	Miscellaneous Revenue	(1,235.00)		0.00	(1,235.00)
500494	Medicaid Medicare Recoupment Expense	(15,892.00)		0.00	(15,892.00)
Subtotal [18] Other Revenue		(17,127.00)		0.00	(17,127.00)
Total [30] Statement of Revenue		(9,677,432.00)		0.00	(9,677,432.00)
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Client: *Paradigm Cost Reports*
 Engagement: *Medicaid - Paradigm of West Haven 2015 Cost Report*
 Period Ending: *9/30/2015*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *H.01 - Reclassifying Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		I.01		
To reclass overtime to the correct salary lines				
500040	Salaries - Business Office		310.00	
520010	Salaries-Food Serv Dir		105.00	
520020	Wages-cooks		477.00	
520030	Wages Dietary Aides		4,331.00	
530020	Salaries - Houskpg Staff		416.00	
540020	Salaries - Laundry Staff		22.00	
550020	Wages-Maintenance Staff		182.00	
560020	ADNS		600.00	
560030	RN Nursing Supervisor		44,227.00	
560040	Nursing Scheduler		2,365.00	
560060	MDS Coordinator		16,005.00	
560090	Medical Records		1,547.00	
562020	Salaries-RN		8,499.00	
562030	Salaries-LPN		53,568.00	
562040	Salaries - CNAs		16,198.00	
570050	Salaries - PT		422.00	
570055	Salaries - P.T.A.		248.00	
570070	Salaries ST Staff		623.00	
570090	Salaries - OT		866.00	
570100	Salaries - COTA		1,122.00	
590010	Salaries Social Svc Dir		274.00	
500060	Salaries - Overtime			152,407.00
Total			152,407.00	152,407.00

Reclassifying Journal Entries JE # 2		I.01		
To reclass PTO/ETO to salaries on page 10				
500010	Salaries Administrator/AsstAdmin		742.00	
500040	Salaries - Business Office		658.00	
500050	Salaries Admissions		521.00	
520010	Salaries-Food Serv Dir		343.00	
520020	Wages-cooks		620.00	
520030	Wages Dietary Aides		1,847.00	
520040	Dietician		126.00	
530020	Salaries - Houskpg Staff		1,643.00	
540020	Salaries - Laundry Staff		581.00	
550010	Salaries-Maint Supervisor		393.00	
550020	Wages-Maintenance Staff		196.00	
560010	Director Of Nursing		717.00	
560020	ADNS		317.00	
560030	RN Nursing Supervisor		2,632.00	
560040	Nursing Scheduler		372.00	
560060	MDS Coordinator		1,134.00	
560090	Medical Records		257.00	
560110	Staff Development		52.00	
562020	Salaries-RN		478.00	
562030	Salaries-LPN		5,494.00	
562040	Salaries - CNAs		9,025.00	
570050	Salaries - PT		375.00	
570055	Salaries - P.T.A.		229.00	
570070	Salaries ST Staff		509.00	
570090	Salaries - OT		568.00	
570100	Salaries - COTA		732.00	
580010	Salaries - Activities Director		264.00	
580020	Salaries - Activities -Staff		266.00	
590010	Salaries Social Svc Dir		338.00	
590020	Salary Social Svc Staff		18.00	
510003	Accrued Benefits Exp - PTO ETO			31,447.00
Total			31,447.00	31,447.00

Client: **Paradigm Cost Reports**
 Engagement: **Medicaid - Paradigm of West Haven 2015 Cost Report**
 Period Ending: **9/30/2015**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 3		D.01 - profees		
To reclass audiology from the dentist line				
Marcum 107	Contract Svcs - Audiology		2,264.00	
566060	Contract Svcs - Dental			2,264.00
Total			2,264.00	2,264.00
Reclassifying Journal Entries JE # 4		D.01 - profees		
To reclass OT & ST from the PT line				
7845.000	Contr Svcs - Occupational Ther		8,720.00	
Marcum 106	Cont Svcs ST		5,166.00	
570040	Rehab Contracted Services			13,886.00
Total			13,886.00	13,886.00
Reclassifying Journal Entries JE # 5		D.01 - 500240		
To reclass dues to the correct line of the cost report				
Marcum 102	Dues		5,016.00	
Marcum 103	Dues to Chamber Commerce		495.00	
500240	Dues & Subscriptions			5,511.00
Total			5,511.00	5,511.00
Reclassifying Journal Entries JE # 6		D.01 - 562180		
To reclass expenses to the correct accounts				
566010	I.V. Therapy/RT Exp		8,675.00	
566160	Med Equip Rental		643.00	
562180	Contract Nursing			9,318.00
Total			9,318.00	9,318.00
Reclassifying Journal Entries JE # 7		N.01		
To reclass maintenance from the med equip rental line				
550100	Maintenance Supplies		92.00	
566160	Med Equip Rental			92.00
Total			92.00	92.00
Reclassifying Journal Entries JE # 8		D.01		
To reclass copier maintenance from the leased equipment line				
500310	Rental Of Equipment		172.00	
Marcum 110	Copier Maintenance			172.00
Total			172.00	172.00



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index:
 Prepared By:
 Reviewed By:
 Workpaper Date: 2/11/2016
 Run Date: 2/11/2016

Provider Name: Paradigm Healthcare Center of West Haven
 Provider Number: 10926
 Period Ended: 9/30/15

Name of Workpaper: VHCL CKLST

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? <i>Request insurance cards and current vehicle registration.</i>				
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?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly 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: