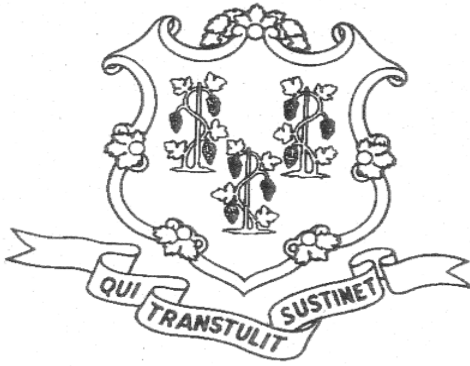


# State of Connecticut



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

Name of Facility (as licensed) Parcc Health Care, Inc. d/b/a Astoria Park	
Address (No. & Street, City, State, Zip Code) 725 Park Ave. Bridgeport, CT 06604	
Type of Facility <input type="checkbox"/> Chronic and Convalescent <input checked="" type="checkbox"/> 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 10736	RHNS	(Specify)	Medicare Provider 07-5104
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Medicaid Provider Numbers:	CCNH 07-5104	RHNS	ICF-IID
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**For Department Use Only**

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

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**General Information**

Name of Facility (as licensed) Parcc Health Care, Inc. d/b/a Astoria Park	License No. 10736	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 Parcc Health Care, Inc. d/b/a Astoria Park [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, M12.

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, SUBJECT TO THE LIMITATIONS EXPRESSED BELOW.

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. THE CERTIFICATION IN THIS PARAGRAPH IS ALSO SUBJECT TO THE LIMITATIONS ***THIS COST REPORT WAS PREPARED BY A RECEIVER APPOINTED AFTER THE COST REPORTING PERIOD, USING DOCUMENTATION LEFT BY THE OWNER. THE RECEIVER CANNOT ATTEST TO THE TRUTH, ACCURACY OR COMPLETENESS OF THE DOCUMENTATION UTILIZED.***

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Michael Fiore			Printed Name (Owner) Katharine B. Sacks, Esq., Receiver		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Parcc Health Care, Inc. d/b/a Astoria Park		Period Covered:	From 10/1/2014	To 9/30/2015
Address of Facility 725 Park Ave. Bridgeport, CT 06604				
Report Prepared By Fred Dalicandro		Phone Number 860-212-8558	Date 2/15/2016	
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid	\$ 421,503	421,503		
2. Laundry wages paid	\$ 113,646	113,646		
3. Housekeeping wages paid	\$ 239,771	239,771		
4. Nursing wages paid	\$ 3,239,164	3,239,164		
5. All other wages paid	\$ 840,236	840,236		
6. <b>Total Wages Paid</b>	\$ 4,854,320	4,854,320		
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$ 4,854,320	4,854,320		

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 203-366-3653		Report for Year Ended 9/30/2015	Page 2	of 37
Name of Facility (as shown on license) Parcc Health Care, Inc. d/b/a Astoria Park		Address (No. & Street, City, State, Zip) 725 Park Ave. Bridgeport, CT 06604		
License Numbers:	CCNH 10736	RHNS (Specify)	Medicare Provider No. 07-5104	
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 type="radio"/> LLC <input type="radio"/> Partnership <input checked="" 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.				
On 10/30/15, this Facility was placed in a state court receivership, after the end of the 10/1/14-9/30/15 cost reporting period. This cost report was prepared from records created and left by the owner. The Receiver cannot attest to the truth, accuracy or completeness of the records utilized in the preparation of this cost report. The Receiver made best efforts to identify expenses for which no back-up was found, and self-disallowed them. However, there were numerous transactions reflected on bank statements for which no explanation at all is available. Thus, the self-disallowances reported may not be comprehensive.				
<b>Administrator</b>				
Name of Administrator Michael Fiore		Nursing Home Administrator's License No.:	000876	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name None		License No.:		



**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Parcc Health Care, Inc. d/b/a Astoria Park	License No. 10736	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		
Parcc Health Care, Inc. d/b/a Astoria Park	725 Park Avenue, Bridgeport CT 06604	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Donald L. Franco	38 Talmadge Ave, East Haven, CT 06512	President	1	
Lorraine A. Franco	38 Talmadge Ave, East Haven, CT 06512	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
Donald L. Franco	38 Talmadge Ave, East Haven, CT 06512	President	1	





**General Information and Questionnaire  
Related Parties\***

Name of Facility Parcc Health Care, Inc. d/b/a Astoria Park	License No. 10736	Report for Year Ended 9/30/2015	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?  Yes  No If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

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

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties			Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No	%**				
Talmadge Park Real Estate Associates, LLC	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Owner/Landlord for Talmadge P			None to Astoria Park
Talmadge Park, Inc. d/b/a/ Talmadge Park Health Care	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Skilled nursing facility also owned by Donald	Pg 34 B3	295,462	
DLF Associates, LLC	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Management company owned by Donald and	pg 16 M12	135,970	7,701
LSRP, LLC	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Real Estate Owner/Landlord for Parcc Health	pg 22 Line 9	825,873	825,873
Lorraine A. Franco	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Secretary for Parcc Health Care, Inc. and Tal		295,462	
Deborah Franco	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Part-time information technology employee	Page 10 A 4	24,397	24,397
Leonard Franco	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Part-time recreation employee at both Parcc	Page 10 A12h	6,879	6,879
Deborah Franco	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Employee travel reimbursement: Parcc Health	Page 16 L 4	364	364
Donald L. Franco	38 Talmadge Ave, East Haven, CT 06512	<input type="radio"/>	<input checked="" type="radio"/>		Loan repayments to Donald L. Franco, an ov	Page 34 B 3	110,624	

\* 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 Parcc Health Care, Inc. d/b/a Astoria Park	License No. 10736	Report for Year Ended 9/30/2015	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

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

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

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

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

Loan Repayments to Donald L. Franco and Talmadge Park, Inc.: Receiver disclaims categorization of these as loan repayments as she has found no supporting documentation for these payments, and only picked this up from General Ledger activity and third hand verbal reports. A significant portion of the management fee was self-disallowed because it exceeded cost. These issues are all addressed in a 2/6/16 email to Donald and Lorraine Franco demanding reimbursement and providing supporting documentation. This email is attached hereto.

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

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

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

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

Name of Facility Parcc Health Care, Inc. d/b/a Astoria Park			License No. 10736			Report for Year Ended 9/30/2015		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
	<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	<b>Total ***</b>	

\* 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 Parcc Health Care, Inc. d/b/a Astori	License No. 10736	Report for Year Ended 9/30/2015	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

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

**Independent Accounting Firm**

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 DeCaprio, Fazzuoli & D'Augustino	555 Long Wharf Drive New Haven CT
2 MJL Consulting	131 Fern Circle Trumbull, CT 06611
3 O'Connor Davies	100 Great Meadow Rd Wethersfield CT 06109
4 Jerry Mulh	

Services Provided by This Firm (*describe fully*)

1 Tax Return Preparation, Year End Accounting	\$ 4,566
2 Consulting on Cost reporting and Month end financial review, rate appeals	\$ 12,000
3 Consulting and Financial Options	\$ 3,225
4 General Ledger Accounting Services	\$ 14,430
	Charge for Services Provided
	\$ 34,221

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

**Legal Services Information**

Name of Legal Firm or Independent Attorney	Telephone Number
1 Votre & Associates	203-498-0065
2 Ryan and Ryan	203-752-9794
3 Vendor Attorney Fees	
4	
5	

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

1 90 Grove Street, Ridgefield CT 06877
2 900 Chapel St New Haven CT 06510
3 Various
4
5

Services Provided by This Firm (*describe fully*)

1 General corporate, IRS matters, litigation	\$ 28,316
2 Labor counsel	\$ 1,438
3 Legal fees paid to Southern Connecticut Gas, Acquarion Water, Bridgeport Paving, Eastern Bag	\$ 7,187
4	\$
5	\$
	Charge for Services Provided
	\$ 36,941

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

**Annual Report of Long-Term Care Facility**

**Schedule of Resident Statistics**

Name of Facility Parcc Health Care, Inc. d/b/a Astoria Park			License No. 10736			Report for Year Ended 9/30/2015				Page 8		of 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	CCNH	RHNS	(Specify)	Total	CCNH	RHNS	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	135	135			135	135			135	135			
B. On last day of THIS report period	135	135			135	135			135	135			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	108	108			108	108			106	106			
B. As of midnight of THIS report period	106	106			106	106			106	106			
3. Total Number of Days Care Provided During Period													
A. Medicare	2,665	2,665			2,012	2,012			653	653			
B. Medicaid (Conn.)	34,066	34,066			25,461	25,461			8,605	8,605			
C. Medicaid (other states)													
D. Private Pay	783	783			651	651			132	132			
E. State SSI for RCH													
F. Other (Specify) Managed Care	1,211	1,211			874	874			337	337			
G. Total Care Days During Period (3A thru F)	38,725	38,725			28,998	28,998			9,727	9,727			
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. <b>Total Resident Days (3G + 4A + 4B)</b>	38,725	38,725			28,998	28,998			9,727	9,727			

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

Name of Facility Parcc Health Care, Inc. d/b/a Astoria Park			License No. 10736			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	5		94		1		6						
Per Diem Rate													
a. One bed rm.	various		222.70		356.00								
b. Two bed rms.					346.00								
c. Three or more bed rms.					326.00								
7. Total Number of Physical Therapy Treatments								TOTAL	CCNH	RHNS	(Specify)		
A. Medicare - Part B								1,896	1,896				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								1,045	1,045				
2. Restorative Treatments								1,568	1,568				
C. Other								6,397	6,397				
D. <b>Total Physical Therapy Treatments</b>								10,906	10,906				
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B								323	323				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								96	96				
2. Restorative Treatments								145	145				
C. Other								758	758				
D. <b>Total Speech Therapy Treatments</b>								1,322	1,322				
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B								2,956	2,956				
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments								991	991				
2. Restorative Treatments								1,487	1,487				
C. Other								6,512	6,512				
D. <b>Total Occupational Therapy Treatments</b>								11,946	11,946				

### Report of Expenditures - Salaries & Wages

Name of Facility Parce Health Care, Inc. d/b/a Astoria Park	License No. 10736	Report for Year Ended 9/30/2015	Page 10	of 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
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)						
	112,137	2,240				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)						
	239,015	10,544				
5. Dietary Service						
a. Head Dietitian						
	22,076	594				
b. Food Service Supervisor						
	58,457	1,900				
c. Dietary Workers						
	340,969	23,062				
6. Housekeeping Service						
a. Head Housekeeper						
	26,939	960				
b. Other Housekeeping Workers						
	212,832	13,191				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
	56,491	2,004				
b. Other Maintenance Workers						
	62,130	3,444				
8. Laundry Service						
a. Supervisor						
	29,547	980				
b. Other Laundry Workers						
	84,099	5,519				
9. Barber and Beautician Services						
10. Protective Services						
	75,798	4,678				
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses						
	199,516	3,920				
b. RN						
1. Direct Care						
	518,197	14,620				
2. Administrative**						
	54,664	1,695				
c. LPN						
1. Direct Care						
	1,077,545	38,129				
2. Administrative**						
d. Aides and Attendants						
	1,348,911	90,192				
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers						
	150,582	6,427				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
Nurse Scheduler						
	40,331	1,731				
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management						
	144,084	5,178				
n. Marketing						
o. Other (Specify)						
See Attached Schedule						
<i>A-13. Total Salary Expenditures</i>						
	4,854,320	231,008				

\* 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	
Parcc Health Care, Inc. d/b/a Astoria Park				10736	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)							
<b>Section I - Operators/Owners</b>										
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>										

\* 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	
Parcc Health Care, Inc. d/b/a Astoria Park				10736	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)							
<b>Section III - Administrators***</b>										
Michael Fiore (not a related party)	112,137					2,240			2,240	
<b>Section IV - Assistant Administrators</b>										

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

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

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Parcc Health Care, Inc. d/b/a Astoria Park	10736	9/30/2015	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary</b>						
(For all such services complete Schedule B1)						
1. Dietitian						
2. Dentist	3,000	30				
3. Pharmacist	9,133	91				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	186,787	3,113				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	26,200	131				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**	15,800	79				
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) Assistant Medical Director	5,500	28				
9. Speech Therapist						
a. Resident Care	39,031	650				
b. Other						
10. Occupational Therapist						
a. Resident Care	217,169	3,619				
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	(3,150)	(118)				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>499,470</b>	<b>7,623</b>				

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

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

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

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

Name of Facility		License No.		Report for Year Ended	Page	of
Parcc Health Care, Inc. d/b/a Astoria Park		10736		9/30/2015	14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Partners Pharmacy of CT 70 Jackson Dr. Cranford, NJ 07016	Pharmacy Consultant	<input type="radio"/>	<input checked="" type="radio"/>			
All Star Therapy 21 Waterville Road Avon, CT 06001	Therapy Services PT OT ST	<input type="radio"/>	<input checked="" type="radio"/>			
Dr Anu Walaiyadda 786 Campbell Ave. West Haven, CT 06516	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>			
Kim Testo 786 Campbell Ave. West Haven, CT 06516	APRN Part of Dr Walaiyadda Group	<input type="radio"/>	<input checked="" type="radio"/>			
Prime Choice Dental	Dental	<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"/>			
		<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
Parcc Health Care, Inc. d/b/a Astoria Park	10736	9/30/2015	15	37
Item	Total	CCNH	RHNS	(Specify)
1. Administrative and General				
a. Employee Health & Welfare Benefits				
1. Workmen's Compensation	\$ 247,345	247,345		
2. Disability Insurance	\$			
3. Unemployment Insurance	\$ 86,819	86,819		
4. Social Security (F.I.C.A.)	\$ 366,176	366,176		
5. Health Insurance	\$ 616,952	616,952		
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,995	2,995		
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$			
8. Uniform Allowance	\$			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 23,500	23,500		
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$			
c. Bad Debts*	\$ 30,000	30,000		
d. Accounting and Auditing	\$ 34,221	34,221		
e. Legal ( <i>Services should be fully described on Page 7</i> )	\$ 36,940	36,940		
f. Insurance on Lives of Owners and Operators ( <i>Specify</i> )*	\$			
g. Office Supplies	\$ 7,508	7,508		
h. Telephone and Cellular Phones				
1. Telephone & Pagers	\$ 13,173	13,173		
2. Cellular Phones	\$ 1,369	1,369		
i. Appraisal ( <i>Specify purpose and         attach copy</i> )*	\$			
j. Corporation Business Taxes ( <i>franchise tax</i> )	\$ 250	250		
k. Other Taxes ( <i>Not related to property - See Page 22</i> )				
1. Income*	\$			
2. Other ( <i>Specify</i> ) See Attached Schedule	\$			
3. Resident Day User Fee	\$ 734,649	734,649		
<b>Subtotal</b>	\$ 2,201,897	2,201,897		

\* 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**

Parcc Health Care, Inc. d/b/a Astoria Park  
9/30/2015

Attachment Page 15

**Schedule of Other Employee Benefits**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
401K Administration	\$ 1,825		
Dental Insurance	\$ 11,285		
Employee Background Checks	\$ 1,150		
Drug Screen	\$ 229		
Employee Welfare	\$ 68		
Staff Education	\$ 366		
Employee Meals	\$ 324		
Employee benefits other	\$ 8,253		
<b>Total</b>	\$ 23,500	\$ -	\$ -

---

**Schedule of Other Taxes**

<b>Description</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
<b>Total</b>	\$ -	\$ -	\$ -

---

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

Name of Facility	License No.	Report for Year Ended		Page	of
Parcc Health Care, Inc. d/b/a Astoria Park	10736	9/30/2015		16	37
Item	Total	CCNH	RHNS	(Specify)	
<b>Subtotals Brought Forward:</b>		2,201,897	2,201,897		
1. Travel and Entertainment					
1. Resident Travel and Entertainment	\$				
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$	823	823		
4. Employee Travel	\$	1,456	1,456		
5. Education Expenses Related to Seminars and Conventions	\$	2,140	2,140		
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	20	20		
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	2,325	2,325		
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	2,011	2,011		
4. Fund-Raising***	\$				
5. Medical Records	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	3,237	3,237		
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	9,409	9,409		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions	\$				
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$				
12. Administrative Management Services**	\$	135,970	135,970		
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	371,657	371,657		
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	2,730,945	2,730,945		

\* 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)
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -

**Schedule of Other Advertising**

Description	CCNH	RHNS	(Specify)
Advertising - Marketing	\$ 2,011		
<b>Total Other Advertising</b>	\$ 2,011	\$ -	\$ -

**Schedule of Dues**

Description	CCNH	RHNS	(Specify)
Connecticut Association of Health Care Facilities	\$ 9,181		
American Express Card	\$ 228		
<b>Total Dues</b>	\$ 9,409	\$ -	\$ -

**Schedule of Contributions**

Description	CCNH	RHNS	(Specify)
<b>Total Contributions</b>	\$ -	\$ -	\$ -

**Schedule of Other Administrative and General**

Description	CCNH	RHNS	(Specify)
Unemployment Tax Consultant	\$ 3,400		
US Treasury Fee for Settlement Agreement-Payroll taxes	\$ 372		
Cleary Energy UI	\$ 2,872		
Director of Nursing Recruitment Fee	\$ 12,000		
Overnight Courier	\$ 390		
Printing and Copying	\$ 3,627		
License & Fees	\$ 2,375		
Information Technology Services	\$ 31,502		
Computer Supplies	\$ 2,271		
Provider Tax Penalties	\$ 127,613		
Provider Tax Interest	\$ 71,546		
Finance Charges	\$ 19,258		
Bank Charges	\$ 1,525		
Employee Meals	\$ 117		
Prior Year Income and Expense	\$ 73,645		
Payroll Taxes Interest	\$ 18,124		
Penalties	\$ 1,020		
<b>Total Other Administrative and General</b>	\$ 371,657	\$ -	\$ -



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

Name of Facility Parcc Health Care, Inc. d/b/a Astoria Park	License No. 10736	Report for Year Ended 9/30/2015	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

**\* 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 Parcc Health Care, Inc. d/b/a Astoria Park		License No. 10736	Report for Year Ended 9/30/2015	Page 18	of 37
Item		Total	CCNH	RHNS	(Specify)
2. Dietary					
a. In-House Preparation & Service					
1.	Raw Food	\$ 262,876	262,876		
2.	Non-Food Supplies	\$ 31,080	31,080		
3.	Other (Specify) _____ Dietary Supplements 45683 Dietary Minor Equipment 2384	\$ 48,067	48,067		
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 444	444		
c.	Management Services**	\$			
d.	Other (Specify) _____	\$			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 342,467</b>	<b>342,467</b>		
2F. Dietary Questionnaire		Total	CCNH	RHNS	(Specify)
G.	Resident Meals: Total no. of meals served per day:*	3	3		
H.	Is cost of employee meals included in 2E?	<input checked="" type="radio"/> Yes	<input 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 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 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 Parcc Health Care, Inc. d/b/a Astoria Park		License No. 10736	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. \$	5,756	5,756	
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)		\$	1,466	1,466	
c. Management Services**		\$			
d. Other (Specify) Laundry Supplies		\$	9,947	9,947	
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>		\$	17,169	17,169	
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 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 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
Parcc Health Care, Inc. d/b/a Astoria Park		10736	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. \$				
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> ) Housekeeping Supplies	\$	34,344	34,344		
4E.	<b>Total Housekeeping Expenditures</b> (4a + b + c + d)	\$	34,344	34,344		
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Partners Pharmacy	\$	197,131	197,131		
b.	Medicine Cabinet Drugs	\$				
c.	Medical and Therapeutic Supplies	\$	44,531	44,531		
d.	Ambulance/Limousine***	\$				
e.	Oxygen					
	1. For Emergency Use	\$	6,356	6,356		
	2. Other***	\$				
f.	X-rays and Related Radiological Procedures***	\$	6,205	6,205		
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	10,811	10,811		
i.	Recreation	\$	1,068	1,068		
j.	Other (Specify)**** See Attached Schedule	\$	206,178	206,178		
5K.	<b>Total Resident Care Expenditures</b> (5a - 5j)	\$	472,280	472,280		

\* 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)
Nursing Supplies	\$ 191,405		
PT Supplies	\$ 2,751		
OT Supplies	\$ 744		
Consolidated Billing Expense	\$ 622		
Social Services Supplies	\$ 4,272		
Medical Records	\$ 1,620		
Patient Personal Needs	\$ 1,475		
Resident Telephone/Cable TV	\$ 3,289		
<b>Total Other Resident Care</b>	\$ 206,178	\$ -	\$ -

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

Name of Facility Parcc Health Care, Inc. d/b/a Astoria Park			License No. 10736		Report for Year Ended 9/30/2015			Page of 21   37		
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Deborah Franco	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>	Niece	Technology Worker 20 hours per week	24,397			10	A4
Leonard Franco	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>	Brother	Part Time Recreation Worker	6,897			10	A12h
Talmadge Park, Inc. d/b/a/ Talmadge Park Health Care	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>	Sister Nursing Home						
DLF Associates, LLC	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>	Owned by Donald and Lorraine Franco	Management Company	135,970			16	M12
Donald Franco	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>	Owners	Own Real estate, Own Management Company					
Lorraine Franco	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>	Owners	Own Real estate, Own Management Company					
LSRP, LLC	38 Talmadge Ave, East Haven, CT 06512	<input checked="" type="radio"/>	<input type="radio"/>	Owners Own Nursing Home and Real Estate	Realty Company, HUD Loan	825,873			22	9
		<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 checked="" 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
Parcc Health Care, Inc. d/b/a Astoria Park	10736	9/30/2015			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 43,971	43,971				
b. Heat	\$ 32,350	32,350				
c. Light & Power	\$ 138,345	138,345				
d. Water	\$ 16,533	16,533				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 104,237	104,237				
See Attached Schedule						
6g. <b>Total Maint. &amp; Operating Expense</b> (6a - 6f)	\$ 335,436	335,436				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$ 2,789	2,789				
b. Building & Building Improvements	\$ 287,226	287,226				
c. Non-Movable Equipment	\$ 3,121	3,121				
d. Movable Equipment	\$ 10,100	10,100				
*7e. <b>Total Depreciation Costs</b> (7a + b + c + d)	\$ 303,236	303,236				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 2,928	2,928				
c. Leasehold Improvements	\$ 15,858	15,858				
d. Other ( <i>Specify</i> )	\$					
*8e. <b>Total Amortization Costs</b> (8a + b + c + d)	\$ 18,786	18,786				
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 825,872	825,872				
10. Property Taxes						
a. Real estate taxes paid by owner	\$ 155,182	155,182				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$ 13,711	13,711				
11. <b>Total Property Expenses</b> (7e + 8e + 9 + 10)	\$ 1,316,787	1,316,787				

\* 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)
Maintenance Supplies	\$ 6,402		
Snow Removal	\$ 11,592		
Grounds Keeping	\$ 951		
Fire System Maint	\$ 6,482		
Sprinkler System Maint	\$ 150		
Waste Disposal	\$ 31,569		
Pest Control	\$ 1,170		
Maint Minor Equipment	\$ 3,430		
Interior Decorating	\$ 833		
MIP	\$ 41,656		
<b>Total Other Repairs and Maintenance</b>	\$ 104,237	\$ -	\$ -

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Parcc Health Care, Inc. d/b/a Astoria Park  
9/30/2015

**Schedule of Land Improvements Acquired during this report period**

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

**Schedule of Building Improvements Acquired during this report period**

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

**Schedule of Non-Movable Equipment Acquired during this report period**

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
	Roof Top Compressor	\$ 2,451	10	\$ 245
	Air Conditioning	\$ 21,057	10	\$ 2,106
<b>Total additions for Leasehold Improvement</b>		\$ 23,508		\$ 2,351 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Parcc Health Care, Inc. d/b/a Astoria Park			10736		9/30/2015			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Financing Costs	var	var		120,064	48,292			2,928	
2.									
3.									
B-4. Subtotal									2,928
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period				711,837	560,558	711,837	Varior	13,507	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)				23,508				2,351	
C-4. Subtotal									15,858
<b>D. Total Amortization</b>									18,786

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

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

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

Name of Facility Parcc Health Care, Inc. d/b/a Astoria H	License No. 10736	Report for Year Ended 9/30/2015	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input 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		01/01/95		
2. Date Structure Completed		01/01/66		
3. If <b>NOT</b> Original Owner, Date of Purchase		01/01/85		
4. Date of Initial Licensure		12/01/78		
5. Total Licensed Bed Capacity		135		
6. Square Footage		66,324		
7. Acquisition Cost				
a. Land		5,000		
b. Building		75,000		
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		HUD Fixed		
b. Date Mortgage Obtained		01/06/00		
c. Interest Rate for the Cost Year		6.75%		
d. Term of Mortgage (number of years)		30		
e. Amount of Principal Borrowed		9,800,000		
f. Principal balance outstanding as of _____		8,353,462		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Parcc Health Care, Inc. d/b/a Astoria		10736	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				
Berkadia						
Address of Lender						
Horscham PA						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(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
Parcc Health Care, Inc. d/b/a Astor		10736		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)				\$			
13. <b>Total All Interest Expense</b> (12B7 + 12C3 + 12D)				\$			
14. Insurance							
a. Insurance on Property (buildings only)				\$ 16,000	16,000		
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$ 123,234	123,234		
Liability Insurance 81577, MIP 41657							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$ 139,234	139,234		
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$ 10,742,451	10,742,451		

### D. Adjustments to Statement of Expenditures

Name of Facility			License No.	Report for Year Ended	Page	of	
Parcc Health Care, Inc. d/b/a Astoria Park			10736	9/30/2015	28	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 304,897	304,897		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$ 44,000	44,000		
6.			Occupational Therapy	\$ 179,429	179,429		
7.			Other - See attached Schedule	\$ 367,923	367,923		
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.			Bad Debts	\$ 30,000	30,000		
10.			Accounting & Legal	\$ 23,494	23,494		
11.			Telephone	\$ 4,461	4,461		
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$ 2,011	2,011		
19.			Income Tax / Corporate Business Tax	\$ 250	250		
20.			Fund Raising / Contributions	\$			
21.			Unallowable Management Fees	\$ 128,269	128,269		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 930,592	930,592		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 2,015,326	2,015,326		

\* 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)
		Accrued Vacation	\$ 304,897		
<b>Total Other Salaries Adjustment</b>			\$ 304,897	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Physical Therapy	\$ 149,661		
		Speech Therapy	\$ 31,666		
		Unpaid Nursing Supplies	\$ 107,598		
		Unpaid Therapy Costs	\$ 78,998		
<b>Total Other Fees Adjustments</b>			\$ 367,923	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Provider Tax Penalties	\$127,613.00		
		Provider Tax Interest	\$71,546.00		
		Finance Charges	\$19,258.00		
		Bank Charges	\$1,525.00		
		Business Meals	\$117.00		
		Prior Year Income and Expense	\$73,645.00		
		Payroll Taxes Interest	\$18,124.00		
		Penalties	\$1,020.00		
		US Treasury Settlement Fees	\$372.00		
		Unpaid Recruitment fee	\$12,000.00		
		Unpaid Health Insurance	\$69,854.00		
		Unpaid Subscriptions	\$4,590.00		
		Unpaid Dietary Food Costs	\$93,880.00		
		Unpaid Maintenance Costs	\$30,962.00		
		Loan Repayments to Donald Franco	\$ 110,623.70		
		Loan Repayments to Talmadge Park	\$ 295,462.30		
		Information Tech Expense Unpaid			
<b>Total Other A&amp;G Adjustments</b>			\$930,592.00	\$ -	\$ -

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

Name of Facility			License No.	Report for Year Ended	Page	of	
Parcc Health Care, Inc. d/b/a Astoria Park			10736	9/30/2015	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 2,015,326	2,015,326		
<b>Page 20 - Resident Care Supplies***</b>							
27.			Prescription Drugs	\$ 172,780	172,780		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$ 6,205	6,205		
30.			Laboratory	\$ 18,610	18,610		
31.			Medical Supplies	\$ 12,000	12,000		
32.			Oxygen (non emergency)	\$ 6,356	6,356		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$			
<b>Page 22 - Maintenance and Property</b>							
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	\$ 707,325	707,325		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$ 41,656	41,656		
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
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	\$			
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
51.			<b>Total Amount of Decrease (Items 1 - 50)</b>	\$ 2,980,258	2,980,258		

\*\*\* 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.

Parcc Health Care, Inc. d/b/a Astoria Park  
9/30/2015

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Ancillary Costs</b>			\$ -	\$ -	\$ -

**Schedule of Excess Movable Equipment Depreciation**

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

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
		Unpaid Rent to LSRP	\$ 550,000		
		Unpaid 9/30/15 Utilities	\$ 157,325		
<b>Total Other Property Adjustments</b>			\$ 707,325	\$ -	\$ -

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Adjustments</b>			\$ -	\$ -	\$ -

Schedule of Unallowable Building Interest

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

### F. Statement of Revenue

Name of Facility Parcc Health Care, Inc. d/b/a Astoria Park 10736	License No.	Report for Year Ended 9/30/2015	Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>				
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 9,555,729	9,555,729		
b. Medicaid Room and Board Contractual Allowance **	\$ (2,096,676)	(2,096,676)		
2. a. Medicaid ( <i>All other states</i> )	\$			
b. Other States Room and Board Contractual Allowance **	\$			
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 1,321,207	1,321,207		
b. Medicare Room and Board Contractual Allowance **	\$			
4. a. Private-Pay Residents and Other	\$ 852,085	852,085		
b. Private-Pay Room and Board Contractual Allowance **	\$			
<b>II. Other Resident Revenue</b>				
1. a. Prescription Drugs - Medicare	\$ 106,776	106,776		
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (106,776)	(106,776)		
c. Prescription Drugs - Non-Medicare	\$ 46,340	46,340		
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (46,340)	(46,340)		
2. a. Medical Supplies - Medicare	\$			
b. Medical Supplies - Medicare Contractual Allowance **	\$			
c. Medical Supplies - Non-Medicare	\$ 300	300		
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$ (300)	(300)		
3. a. Physical Therapy - Medicare	\$ 621,500	621,500		
b. Physical Therapy - Medicare Contractual Allowance **	\$ (621,500)	(621,500)		
c. Physical Therapy - Non-Medicare	\$ 444,700	444,700		
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (444,700)	(444,700)		
4. a. Speech Therapy - Medicare	\$ 74,800	74,800		
b. Speech Therapy - Medicare Contractual Allowance **	\$ (74,800)	(74,800)		
c. Speech Therapy - Non-Medicare	\$ 77,900	77,900		
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (77,900)	(77,900)		
5. a. Occupational Therapy - Medicare	\$ 668,400	668,400		
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (668,400)	(668,400)		
c. Occupational Therapy - Non-Medicare	\$ 427,000	427,000		
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (427,000)	(427,000)		
6. a. Other ( <i>Specify</i> ) - Medicare	\$ 149,950	149,950		
b. Other ( <i>Specify</i> ) - Non-Medicare	\$			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 9,782,295	9,782,295		
<b>IV. Other Revenue*</b>				
1. Meals sold to guests, employees & others	\$			
2. Rental of rooms to non-residents	\$			
3. Telephone	\$			
4. Rental of Television and Cable Services	\$			
5. Interest Income ( <i>Specify</i> )	\$			
6. Private Duty Nurses' Fees	\$			
7. Barber, Coffee, Beauty and Gift shops	\$			
8. Other ( <i>Specify</i> )	\$ 1,067	1,067		
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 1,067	1,067		
<b>VI. Total All Revenue</b> (III +V)	\$ 9,783,362	9,783,362		

\* 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)
	Net Part B Therapy Revenue	\$ 149,950		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 149,950</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Resident Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
<b>Total Interest Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
	Miscellaneous	\$ 1,067		
<b>Total Other Revenue</b>		<b>\$ 1,067</b>	<b>\$ -</b>	<b>\$ -</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Parcc Health Care, Inc. d/b/a Astoria Pa	10736	9/30/2015	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	232,665
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	756,144
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	13,296
5. Prepaid Expenses			\$	
a. _____				
b. _____				
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	720
Resident Trust Cash	720			
_____				
_____				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,002,825
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>735,345</u>		\$	158,929
	Accum. Depreciation <u>576,416</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>478,169</u>		\$	3,169
	Accum. Depreciation <u>475,000</u>	Net		
6. Movable Equipment	*Historical Cost <u>121,625</u>		\$	4,782
	Accum. Depreciation <u>116,843</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	
_____				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	166,880

\* 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
Parcc Health Care, Inc. d/b/a Astoria Pa	10736	9/30/2015	32	37
<b>Account</b>			<b>Amount</b>	
Total Brought Forward:			\$	1,169,705
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	49,959		
	Accum. Depreciation	27,838	Net	\$ 22,121
3. Buildings				
	*Historical Cost	7,943,375		
	Accum. Depreciation	6,602,463	Net	\$ 1,340,912
4. Non-Movable Equipment				
	*Historical Cost	121,625		
	Accum. Depreciation	116,843	Net	\$ 4,782
5. Movable Equipment				
	*Historical Cost	1,079,787		
	Accum. Depreciation	1,034,748	Net	\$ 45,039
6. Motor Vehicles				
	*Historical Cost			
	Accum. Depreciation		Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	1,412,854
<b>D. Investment and Other Assets</b>				
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> )			\$	71,772
	Financing Costs	71,772		
_____				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	71,772
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,654,331

\* 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 Parcc Health Care, Inc. d/b/a Astoria Park		License No. 10736	Report for Year Ended 9/30/2015	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	2,952,853
2. Notes Payable ( <i>itemize</i> )				\$	1,469,535
Notes Payable Omnicare				289,758	
Internal Revenue Service Settlement				1,179,777	
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	156,963
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	122,954
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,392,849
Accrued Vacation Pay		304,897	Garnishments	263	
Accrued Provider Taxes		1,095,428			
Due to DSS		(7,797)			
State Tax Withheld		58			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>6,095,154</b>

\* 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 Parcc Health Care, Inc. d/b/a Astoria Park	License No. 10736	Report for Year Ended 9/30/2015		Page 34	of 37
Account				Amount	
Total Brought Forward:				6,095,154	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
				\$	
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 1,027,393	
Name and Address of Lender	Amount	Loan Date			
Various	1,027,393	Various			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,027,393	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 7,122,547	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Parcc Health Care, Inc. d/b/a Astoria F	10736	9/30/2015	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	2,306,188
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	2,306,188
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	1,000
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(5,816,115)
6. Gain or Loss for Period			\$	(959,289)
	10/1/2014	thru	9/30/2015	
7. Total Net Worth			\$	(6,774,404)
<b>C. Total Reserves and Net Worth</b>			\$	(4,468,216)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,654,331

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Parcc Health Care, Inc. d/b/a Astoria Par	10736	9/30/2015	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2014			\$	(5,859,550)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	9,783,362		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	10,742,651		
D. Net Income or Deficit			\$	(959,289)		
E. Balance			\$	(6,818,839)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
43,435						
2. Other <i>(itemize)</i>						
F-3. Total Additions					\$	43,435
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$			
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>			\$	(6,775,404)		
09/30/15						

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

Name of Facility Parcc Health Care, Inc. d/b/a Astoria Park	License No. 10736	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)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer		Title		Date Signed
Printed Name of Preparer				
Fred Dalicandro				
Address Address			Phone Number	
74 Bidwell Street Glastonbury CT 06033			860-212-8558	

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